



An ACCOUNT Charges Civil, Military, and Advances for Investment, for Four Months.

	Civil charges for Baudun to Augun, inclusive.	Military charges for Baudun to Augun, inclusive.	Investment for Baudun to Augun, inclusive.	TOTAL.
Burdwan	3,22,272 - - -	- - -	- - -	3,22,272 - - -
Calcutta	1,68,284 - - -	- - -	- - -	1,68,284 - - -
Chittagong	66,748 - - -	61,266 - - -	45,700 - - -	1,73,714 - - -
Dacca	1,29,128 - - -	20,000 - - -	3,51,515 - - -	5,00,643 - - -
Dinagepore	1,37,868 - - -	41,000 - - -	2,02,741 - - -	3,81,609 - - -
Moorthedabad	14,34,936 - - -	4,82,619 - - -	2,00,000 - - -	21,17,555 - - -
Rajmahal and Boglepore	1,07,272 - - -	10,000 - - -	14,127 - - -	1,31,399 - - -
Subah Behar	1,27,832 - - -	4,19,226 - - -	3,64,587 - - -	9,11,635 - - -
Ramgur	10,040 - - -	- - -	- - -	10,040 - - -
Rupees -	25,04,380 - - -	10,34,101 - - -	11,78,670 - - -	47,17,151 - - -

Fort William, 25 July 1778.

Errors excepted.

(Signed

CHARLES CROFTES,
Accot. to the Rev. Departt.



Total of the kistbundee, for 4 months, or from August to December 1777	R.	97,30,115	10	6	1
Deduct total of charges civil and military, and advance account investment	—	47,17,151	0	0	0
Overplus, Rupees	—	50,12,965	10	6	1
Add Receipts from Cheyt Sing.					
4 Mos, at 1,85,145. 6. 9 per M ^o , is	—	S ^a R ^s 7,40,581	11	0	0
D ^o , Board of Customs, estimated at what was received from thence in the 4 months of last year	—	3,50,000	0	0	0
D ^o , Sea Customs	—	60,000	0	0	0
		11,50,581	11	0	0
Sicca Rupees	—	61,63,547	5	6	1
Or Curr ^t Rupees	—	71,40,714	14	5	Pice.

Fort William, 25 July 1778.

(Errors excepted.)

CHARLES CROFTES,
Accomptant General to the Revenue Department.

The Governor General having also sent in the following minute, it was circulated.

Mr. Francis has assigned two distinct motives for his proposal of opening the Company's treasury for a loan of 50 lacks of current rupees, at an interest of 5 per cent. First, to secure a provision against a deficiency in our ordinary supplies: Secondly, to afford a relief to the wealthy inhabitants, who, for want of such a security for their specie, might be induced to secrete it. The other reasons enumerated by Mr. Francis depending on these, I shall not separately examine them.

In the first place it appears to me, that Mr. Francis has been misled in his computation of our actual means, by forming it intirely on the amount in our treasuries at the Presidency, without taking any notice of the balances in the provincial treasuries, and in the other departments, in which they constitute, or at least ought to constitute, as much a part of our present assets as if they were all deposited in the principal treasuries. But this error has been so ably rectified by Mr. Barwell, that it is unnecessary for me to add any thing to his observations. I shall take up the subject in another point of light, and in that in which alone it can, according to my conception of it, be regularly viewed, or indeed without involving it in infinite intricacy, as the debate upon the means of the actual hour must be continually varying, and the conclusions upon it, even while they are forming, falsified by the difference between the real and estimated amount of each day's receipts and disbursements.

I shall therefore consider the subject in its relation, not to a partial period, but to the whole year, and shew that instead of the deficiency which Mr. Francis apprehends, we shall have a large supply of cash at the end of it, and that therefore any addition made to it by a loan will not only subject the Company to an unnecessary loss of 2½ lacks of rupees, but lock up the greater part of the amount from circulation, into which it would probably be thrown by the usual means employed by individuals, of employing their money to advantage.



I have annexed to this minute, a copy of the estimate formed by our accountant of the probable receipts and disbursements for the whole year. Having carefully examined the several articles on each side of the account, I see no cause to doubt the accuracy of any of them; but as several orders have lately been passed, which will produce a considerable addition to the expenses of the year, exclusive of those stated in the estimate, I shall state these in gross sums, estimated beyond my belief of their probable amount, which, deducted from the balance of the estimate, will shew the probable sum in advance at the end of the year.

I shall first insert the balance annexed estimate, being the supposed sum which will remain, after deducting all the probable disbursements from our expected resources, on the 30th April 1779 — 2,35,60,000

1. Extraordinary disbursements not provided for by the estimate.				
2. 6 Battalions of Sepoys	—	—	Lacks	10
3. Resolution and Charlotte	—	—	—	5
4. Marine	—	—	—	5
5. Victualling stores	—	—	—	2
6. Stores of the works	—	—	—	2 ½
7. Native Artillery	—	—	—	1 ½
8. Additional Militia Sepoys	—	—	—	1 ½
9. Other contingencies	—	—	—	2 ½
				<hr/>
				30,00,000
				<hr/>
Corrected balance on the 30th April 1779	—			2,05,60,000
				<hr/>

It is my belief that the real expenses will not exceed one half of the sum at which I have estimated them for the period of time for which they are calculated; but even if they be taken much higher, the expected balance will be at least two crores of rupees, a sum excluding every idea of distress, and of the consequent necessity of borrowing money to relieve it.

I now come to the last argument, namely, the relief which it will afford the wealthy individuals, who might otherwise be induced to secrete their wealth. To this I reply, that the Company's treasury is always open for deposits; and there is no doubt that those who would wish to avail themselves of such security for their property, would not wait for the profit of 5 per cent. as an inducement, if their only alternative was to entrust it to the faith and custody of Government without interest, or to secrete it and conceal it with equal loss of interest for it; they have other means of employing their money with an interest, or any other advantage on it; this, as I have before observed, would be an objection to the receipt of it in the Company's treasury, as it would then be dead, instead of being profitably given to circulation.

But in discussing this last motive, it may be proper to attend to a point on which I am not sufficiently well informed: It should first be known, whether the native merchants are desirous themselves of lending money to the Company, on the conditions proposed by Mr. Francis. In my opinion, the proposition should come from them; if precipitately from us, it would probably, at this time, occasion an alarm, or convey an impression unfavourable to our credit.

(Signed)

WARREN HASTINGS.



ABSTRACT of an Estimate of the probable Resources and Disbursements of the Bengal Government, from 1st May 78 to 30th April 79.

Cr.

CSL

To Balance.

Cash remaining in the following Departments, on 30th April 1778.

General Department.

Civil	1,14,25,000	-
Military, by estimate	20,00,000	-
Marine	60,000	-
Revenue department - Sa. Rs.	50,00,000	-
Batta 16 per Ct.	8,00,000	-
Commercial department	58,00,000	-
	21,00,000	-
	1,34,80,000	-

To Receipts expected in 1778.

General department.

Civil.

Drafts on Europe	10,00,000	-
Calcutta Customs	3,50,000	-
Mint Duties	50,000	-
Post Office Collections	50,000	-
Rajah Choyt Sing's tribute	25,70,000	-
	40,00,000	-

Military.

Army subsidy	34,60,000	-
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Marine.

Sales of naval stores	30,000	-
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Revenue department.

Receipts of Revenue in 1777	74,90,000	-
Batta 16 per Ct.	2,44,00,000	-
	39,04,000	-

Commercial Department.

Import sales	13,50,000	-
Export sales	60,000	-
Opium	9,00,000	-
Salt Committee	27,70,000	-
	55,80,000	-

Nasir Afghul Dowlah.

Balance due from him, 30th April 1778

Cl. Rs.

6,54,24,000

By the Disbursements in 1778-9.

General department.

Civil Charges, as in 1777-8

28,00,000 - -

Military.

Paymasters to the army	85,00,000	-
Military stores	4,00,000	-
Garrison provisions	2,00,000	-
Fortifications and buildings	9,00,000	-
	1,00,00,000	-

Marine

5,00,000 - -

2,33,00,000 - -

Revenue Department.

Disbursements, as in 1777-8.

Charges	46,45,000	-
Stipends and allowance	19,75,000	-
Salt	4,60,000	-
Opium	6,00,000	-
Salt Petre	20,000	-

Sicca Rupees

77,00,000 - -

Batta 10 per Ct.

12,32,000 - -

89,32,000 - -

Lord Clive's Jughdra

2,60,000 - -

Commission on the Revenues two years will be due

1,98,000 - -

93,90,000 - -

Commercial Department.

Suppose

1,40,00,000 - -

3,66,90,000 - -

Extraordinary Disbursements, which may take Place in 1778-9.

Account Deposits	8,10,000	-
Mayor's Court ditto	1,58,000	-
Commission due to General Cooke	40,000	-
Bonded debt	4,00,000	-

Supply to other Presidencies.

14,08,000 - -

Bombay

15,00,000 - -

Canton

10,00,000 - -

Madras

10,00,000 - -

Bencoolen

2,50,000 - -

St. Helena

10,000 - -

37,60,000 - -

By Balance unappropriated

4,18,58,000 - -

Cl. Rs.

6,54,24,000 - -

Fort William, 5th August 1778.



COPY of a Letter to the Vizer, written 2d April 1778.

To the Vizier :—Written 3d April 1778.

I HAVE received information, through a variety of channels, of several measures adopted by your Excellency respecting the two Bhegums, and others, of a nature which have a tendency to draw reproach on your Government, and to lessen your credit in the eyes of the world : These have likewise been confirmed by letters from Mr. Middleton, and by the general voice of these who have been in your Excellency's dominions, who concur in reporting that the family of the late Nabob are reduced to so great distress as to be even in want of the common necessaries of life.

It is not without the deepest regret that I find myself under the necessity of interfering in matters of so delicate a nature, yet the friendship I bear to your Excellency, and the honour of any employers, whose connection with you is such, that every act of your Government, which either encreases or diminishes your reputation, affects theirs in the same manner, obliges me to point them out to you, and to give you my sentiments thereon, with the least reserve.

In the first place the Bhegum your grandmother complains, that your Excellency has deprived her of the allowance established by the late Nabob for the maintenance of the family he left behind him, and have resumed the jagheirs and emoluments of all her servants, and immediate dependants : That you have made no suitable provision for the Nabob's women and children, and entirely neglected their education : That you suffer your favourites to infringe her rights, and to insult your relations ; and instead of giving them redress, that you appear to connive at and secretly encourage them in such conduct, by which means she is subjected to the greatest mortifications and indignities. These are the grievances complained of by the Alleah Bhegum your grandmother—those alledged by Bhow Bhegum, your mother, are of a similar nature, of unkind treatment from you, and your withholding from her certain jagheirs and rights which she is entitled to by the gift of the late Nabob. Another instance which I cannot omit is what is alledged of your conduct relative to the late Nabob Sheer Jung, who being related to your family, and having, from his attachment to the late Nabob Sujah ul Dowlah, been liberally supported by him, seems to have deserved better treatment at your hands ; yet I am informed that, not contented with refusing in his life time the grants made to him by your late father, you, on his decease, ordered his property and private estate to be seized, and appropriating it to your own use, deprived his family of support, and did not even leave to his friends the means of conveying the corps of the deceased to Lucknow.

Although, from the knowledge I have of the humanity of your Excellency's disposition, I am convinced that these reports have been exaggerated, yet they are of such a nature as to affect your Highness, too tenderly to be suffered to exist. While appearances remain, the world who are guided by them, will exclaim against them as real facts, and censure your conduct. As the dictates of nature are supposed to influence relations to seek support from each other, in preference to strangers, and as women particularly look for protection from their relations of the other sex who possess the power, it will be conceived that no consideration, but the experience of the most unkind and mortifying treatment, could induce them to withdraw themselves from your Excellency's dominions.

The duty of children towards parents is enjoined by all laws, and the breach of it condemned by all nations ; this is a general obligation which is binding on all mankind ; but the Bhow Bhegum,



Bhegun, exclusive of her maternal right, has a particular claim to your Excellency's attention and kindness, as you owe to her intercessions with the late Nabob, not only your elevation to your present greatness, but still a more valuable blessing.

I need not point out to your Excellency the example of your father, whose whole conduct to the Bheguns was not only marked with kindness and respect, but with bounty, in the establishment of a handsome provision for them. It is incumbent on your Excellency to imitate him, and by the observation of such a conduct as your duty requires, to remove every unfavourable imputation, to conciliate the good opinion of the world, and, in short, to constitute yourself a pattern to others.

The Bhow Bhegun has a public title to my interposition for the due maintenance of all the rights which she possesses in virtue of the treaty executed between your Excellency and her, as Mr. Bristow, at your request, pledged the honour of the Company for the performance of it; I am therefore compelled, not only to solicit but to require, by the right of the guarantee, that you do not, either directly or indirectly, deviate from the treaty, but fulfil it in every instance.

Before I conclude this subject, permit me to suggest some observations on the affair of the late Nabob Sheer Jung, which, although of a more private nature than the preceding, yet as the stability of every Government depends greatly on the attachment and confidence impressed on the subjects by the equity and moderation of the ruler, I must recommend to your Excellency in the strongest terms, to reverse the resolution you have taken to the prejudice of this family, and to abstain from every act in future, by which individuals may be aggrieved, and the affections of your subjects alienated.—I have explained myself more fully on these several subjects to Mr. Middleton to whom I beg leave to refer you.

I must add, on my own part, that I do expect your compliance on all these points. When I address you in my own character, I know that, considering me as the friend of your confidence, you will reply with the frankness and unreserve of a friend, nor ought I to be offended if my advice shall fail in its entire effect; but the sentiments which I now offer are not only my own, it is the collective body of this Government, which speaks to you through me; and your own prudence will suggest to you that such a voice ought not to be heard in vain.

COPY Letter from the Governor General to the Vizier, and to Hyder Beg Khân, dated 26th April 1780, relative to the appointment of Colonel Hannay to the superintendence of Goruckpore.

To the Nabob Vizier: Written 26th April 1780.

I HAVE learned with very great satisfaction, that your Excellency has been pleased to restore to Major Hannay the charge of superintending the districts of Goruckpore, &c. with which you formerly invested him. I esteem this a mark of your attention to my original recommendation of Major Hannay; and from the abilities, integrity, and zeal for your service, which I know he possesses, I am persuaded your Excellency will have no cause to repent the appointment you have given him. In order, however, that the intention of this appointment may not be defeated,



defeated, and that the Major may not be deprived of the means of accomplishing the service expected from him, it is indispensably necessary, that your Excellency should not only give him due authority and support, but that you should also convince him, as well as the immediate rulers of the country he has to superintend, and above all the people about your own person and Court, that you place an implicit faith and confidence in his zeal for your service, and will not suffer any person whatever to obstruct or thwart him in the execution of it. This is so obviously necessary, that I trust it is your Excellency's firm intention to do so; and it will be the certain means of obviating those difficulties and vexatious obstacles, which I understand, and have every reason to believe, were opposed to the Major's endeavours, when he was before employed by your Excellency in that country, to the great detriment of your service and Government.

So long as your Excellency observes that line of conduct towards Major Hannay, I shall be very happy to hear of his continuance in the office wherein you have placed him; because I am convinced his labours will be attended with the most salutary effects to your Government, and that degree of credit and reputation to himself, which, I always flattered, would result from my compliance with your Excellency's first requisition of his services.

It is not my intention to force, or even to influence your Excellency's inclinations with respect to employing Major Hannay: whatever may be my wishes on this head, I do not desire they should controul yours. The turn of Major Hannay's services depend on your Excellency's pleasure; all I shall contend for is, that while he is employed by your Excellency, he be employed in such a manner, as not to bring disgrace on his own character, or discredit on my recommendation.—This is certainly what I have a right to expect; and I think it necessary to declare to your Excellency, that unless it is complied with, it will become my duty to recall Major Hannay altogether from your service. The personal regard I have for him will not suffer me to continue him in any situation where he is subject to unbecoming treatments; and I think much too highly of his abilities, to consent to their being thrown away in an useless pursuit.

Your Excellency will not consider this letter as written in consequence of any representation from Major Hannay: He is not acquainted with my writing it; and the tenor of all the letters I have received from him since his re-appointment to his former charge, would encourage me to believe your Excellency had determined to pursue that line of conduct towards him, which I have now taken the liberty to recommend. But Major Hannay must expect to meet with powerful opposition among the dependants of your Court, who will naturally view his appointment, and the confidence you may be inclined to repose in him, with jealousy and disgust; and their most artful insinuations will ever be employed to bias your judgment, and betray you into their interested views. This, I am persuaded, was the principal source of all the vexation and disappointment which the Major experienced in his former endeavours to promote your Excellency's service; and it is the desire I have to guard you against such incendiary designs in future, that has induced me to give you this early declaration of my sentiments and expectations on Major Hannay's appointment.

To Hyder Beg Khan: Written 26th April 1780.

Having been informed that the Vizier has been pleased to restore Major Hannay to the office of superintending the districts to the river Gogra, I have thought it necessary to write to his Excellency, signifying my sentiments and expectations in regard to the Major's appointment.

As you have a principal share in conducting the affairs of the Nabob, and consequently an influence with him, I enclose you a copy of a letter to his Excellency on the above subject, that you may also be clearly informed of my sentiments and wishes: And as it must appear to every man of understanding and discernment that I have recommended nothing but what tends to promote the interest of the Nabob's Government, I do expect from you a willing and hearty exertion of all your endeavours to render my recommendation effectual. You must be well acquainted with the regard I bear Major Hannay; and you may be assured that I shall consider every act of kindness to him as a testimony of your attention to me.

COPY



COPY of Letter from the Governor General to Rajah Cheyt Sing,
dated 17th January, 1781.

To Rajah Chyt Sing,--Written 17th January 1781.

3. Frequent representations having been made to me of the want of punctuality in the payment of your Malguzary, that part more particularly which is assigned for the disbursement of Seidut Ally Khan's salary; and it having at this time, more than any other, a bad and suspicious appearance; I do peremptorily order, That all arrears, of whatsoever kind, be paid within 24 hours after the receipt of this Perwanna, or you must expect that bad consequences will follow.

COPIES of Letters from the Resident at Benares to the Governor General
and Council, dated the 7th of December 1780, and the 13th Day of
January 1781.

EXTRACT of Bengal General Consultations, 14th December 1780.

READ the following letter from the Resident at Benares.

To the Honourable Warren Hastings, Governor General, &c. Supreme Council of Fort
William.

Honourable Sir, and Sirs,

I have herewith the honour to send you twelve bills of exchange, for the sum of Calcutta sicca rupees 1,63,396. 1. 17. drawn in favour of the Honourable Company, as per accompanying invoice, being balance on account of Rajah Cheyt Sing's kist, due the 4th ultimo, after deduction of the Nabob Sadut Ally Khan's monthly allowance of out siccas 25,000, or Benares sicca rupees 23,310. 4. at 7. 4. per cent. batta.

I have received the honour of your letter of the 2d ultimo, respecting the demand you have thought proper to make of a part of the Rajah's cavalry. In explaining to him the reasons of this demand, I have endeavoured to obviate the apprehension he might entertain of its being converted into a permanent imposition, and have told him, that the services of this force will be required no longer than the continuance of the present war. I have not yet received his answer to the Honourable the Governor General's Perwannah.

I have likewise to acknowledge the honour of your letter, dated the 2d ultimo, directing, that no advance of money be made to officers on their march, without express orders; to which I shall pay the strictest attention.

I have



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I have remitted to Major Camac the balance of the subsidy. I have sent 50,000 rupees of this amount in specie, having received advice from Major Camac, that he was greatly distressed for want of cash, being unable to get the bills discounted, which I had before forwarded. I have sent this sum in the manner in which treasure is usually sent from this place, as the safest and most expeditious method; the person who engages to convey it, at the same time ensuring its safe delivery.

I have the honour to be, &c.

Benares,
7th December 1780.

(Signed)

F. F O W K E.

Ordered, That the bills be sent to the Sub-Treasurer.

EXTRACT of Bengal General Consultations, the 29th January 1781.

Read the following letter from the Resident at Benares.

Honourable Sir, and Sirs,

I have received the honour of your commands, of the 14th ultimo, respecting Captain Eaton's complaint, with the original and translate of the Governor's General's letter to the Rajah upon this subject. The former I delivered to the Rajah, who immediately sent to apprehend and bring to this place the person accused. On their arrival I shall take care that an accurate enquiry and investigation be made, in the manner you have been pleased to direct, and shall immediately transmit the proceedings to your Honourable Board.

In obedience to your orders of the 19th ultimo, I have this day remitted to Major Camac the balance of the kist due the 14th ultimo, after deduction of the allowance to the Nabob Sadut Ally Khan, and shall continue the same remittance monthly. As the present batta of $5\frac{1}{2}$ per cent. on the Oude siccas is a medium rate, I propose, with the approbation of your Honourable Board, to adhere to it invariably in future in the payment of the Nabob's allowance, whatever the fluctuations of the Bazar may be; and to this the Nabob himself has consented.

I have the honour to be, &c.

(Signed)

F. F O W K E.

Benares,
11th January 1781.

Resident at Benares.



A C C O U N T

OF THE

Payments of the Gifts due by the Rajah Cheit Sing, from May 1780 to May 1781; and of the Payments made to the Nabob Saudit Ally, on Account of his Stipend.

EXTRACT Fort William Journal, 80-r, Page 734.

RESIDENT at Benares Dr. to Profit and Loss.

Received of Rajah Cheit Sing, on account of his tribute,

1780. May	-	-	-	1,98,431	4	12
June	-	-	-	1,98,431	4	12
July	-	-	-	1,98,431	4	12
August	-	-	-	1,98,431	4	12
September	-	-	-	1,98,431	4	12
October	-	-	-	1,98,431	4	12
November	-	-	-	1,98,431	4	12
December	-	-	-	1,98,431	4	12
1781. January	-	-	-	1,98,431	4	12
February	-	-	-	1,98,431	4	12
March	-	-	-	1,98,431	6	12
April	-	-	-	1,98,431	6	12

Standard Gourmahay Rs.	-	23,81,175	11	4
Batta 8. 3. 14. 2. 8. per cent.	-	1,96,048	14	10 2

25,77,224 11 4

Sundry Accounts Dr. to the Nabob Affophul Dowla.

Page 735.—Paid to Mirza Saudit Ally Khawn his allowance of three lacks per annum, as per order of the Honourable the Governor General and Council, dated 20th March 1780.

1780. May	-	-	-	50,000	0	0
June	-	-	-	11,480	3	0
July	-	-	-	23,310	6	2
August	-	-	-	23,310	6	2
September	-	-	-	23,310	6	2
October	-	-	-	23,310	6	2
November	-	-	-	23,310	0	2
December	-	-	-	23,753	0	2
1781. Janry.	-	-	-	23,753	0	2
February	-	-	-	23,753	0	2
March	-	-	-	23,753	0	2
April	-	-	-	23,753	0	2

Standard Gourmahay Rups.	-	2,73,485	4	16
Batta 8. 3. 14. 2. 8. per cent.	-	22,516	13	3

2,96,002 1 10



COPY LETTER from the Widow of Rajah Bulwant Sing,
and Arzie from Rajah Mehipnarain Behadre, both received
15th December 1782.

From the Ranny Widow of Rajah Bulwant Sing : Received 15th December 1782.

46. I And my children have no hopes but from your Highness, and our honour and rank are bestowed by you. Mr. Markham, from the advice of my enemies, having protected the farmers, would not permit the balance to be collected. Babboo Dirgbeje Sing frequently before desired that Gentleman to shew his resentment against the people who owed balances, that the balances might be collected, and to give ease to his mind for the present year, conformably to the request signed by the presence, that he might complete the bundobust; but that Gentleman would not listen to him; and having appointed a Muteseddy and Taveeldar, employs them in the collections of this year, and has sent two companies of sepoy, and arrested Babboo Dirgbeje Sing, upon this charge, that he secreted in his house many lacks of rupees from the collections; and he carried the Muteseddes and Treasurer, with their papers, to his own presence.—He neither ascertained this matter by proofs, nor does he complete the balance of the Sircar from the jaidads of the balances; right or wrong, he is resolved to destroy our lives.—As we have no asylum or hope except from your Highness, and as the Almighty has formed your mind to be distributor of justice in these times, I therefore hope, from the benignity of your Highness, that you will enquire, and do justice in this matter, and that an Ameen may be appointed from the presence, that having discovered the crimes or innocence of Babboo Dirgbeje Sing, he may report to the presence. Further particulars will be made known to your Highness by the Arzie of my son, Raja Mehipnarain Behadre.

Arzie from Raja Mehipnarain Behadre : Received 15th December 1782.

47. I before this had the honour of addressing several Arzies to your presence, but, from my unfortunate fate, not one of them has been perused by your Highness, that my situation might be fully learnt by you. The case is this:—Mr. Markham, from the advice of my enemies, having occasioned several kinds of losses, and given protection to those who owed balances, prevented the balance from being collected, for this reason, that the money not being paid in time, the Babboo might be convicted of inability.—From this reason, all the owers of balances refused to pay the Malwajib of the Sircar. Before this the Babboo had frequently desired that Gentleman to shew his resentment against the persons who owed the balances, that the balances might be paid, and that his mind might be at ease for the present year, so that the bundobust of the present year might be completed; adding, that if next year such kind of injuries and protection of the farmers were to happen, he should not be able to support it. But that Gentleman did not reprove the owers of balances; and with respect to the satisfaction for the present year, he said that he could not at this time do it. From this reason so great a balance to the Sircar still remains. Besides this, upon the false representations of my enemies, that Gentleman said to the Babbo,—"You have secreted in your house several lacks of rupees from the collections, and do not pay the balance to the Sircar."—The Babboo requested that this matter might be properly enquired into; but that Gentleman, without ascertaining it, appointed a Muteseddy and a Treasurer from his own Sircar for the collections of the present year.—Afterwards, on the 4th of Zeheidja, he sent an English Gentleman with two companies of sepoy, who put the Babboo under an arrest. At the same time, he threw the Muteseddes and Treasurer, with their papers,



papers, into confinement, and brought them to his own presence; and told me, that orders had come from the presence for a new Naib, and that, I must appoint Jugdeo Sing Naib to finish the bundobust of the present year, and that, having settled this point with the Ranny I should return.—I gave him a proper answer; and again went to the presence of that Gentleman; and, conformably to the directions of the Ranny, I said to him, that with respect to the Neabut of Jugdeo Sing which he had ordered, I was now myself able to attend to and manage the affairs of the Sircar, and that the Ranny did not consent to or approve of a Naib; that it would have been incumbent on him first to have proved the crime of Babboo Dirgbeje Sing, and then confined him, that this would have been proper, because, in the room of all the rank and honour bestowed upon him by the presence, from this event disgrace and injury without bounds have come upon him; that now, from the carrying the Muteleddees and Treasurer, with their papers, to the presence, no secrecy remained. If this matter should be carried to the proofs, the Babboo is entirely guilty; but in case of his innocence, let the guard be taken off, and the affairs of this year may be fully discussed.—Mr. Markham replied, that he would again write this matter to the presence.

My master, I do not know what he may have written to your presence; I have therefore represented fully my distressed situation. My only hopes are from your Highness: my honour and rank are bestowed by you. Mr. Markham having written false complaints to your presence, has brought me to this situation, and has thrown the concerns of this year into incompleteness and ruin. I am hopeful therefore that an Ameen may be appointed, who having enquired into the crime or innocence of the Babboo, may inform the presence, and may compel the owers of balances to pay the balance of the Sircar. You have approved of the concerns of the present year being completed by me; favour me so far as to prevent the injuries and protection of the farmers from that Gentleman, and that I may remain firm, conformably to the requests signed by the presence, that I may complete the Mulwajib of the Sircar with ease.



AN ACCOUNT

OF ALL THE

GROSS SUMS that have been paid by the East India Company to Government, from the Year 1757 to the present Year; distinguishing each Year, and Article.

		Duties of Customs and Excise.	Indemnity on Tea.	Paid Government as per agreement.	Re-payment of the Loan of £. 1,400,000. granted for the re- lief of the Company in 1773, with in- terest thereon.
1st March 1757 to 1st March 1758		£. 547,726	£.	£.	£.
1758	—	330,490			
1759	—	567,808			
1760	—	526,041			
1761	—	569,937			
1762	—	574,408			
1763	—	559,648			
1764	—	705,815			
1765	—	755,744			
1766	—	728,428			
1767	—	769,424			
1768	—	865,850	—	400,000	
1769	—	919,493	147,379	400,000	
1770	—	967,222	43,640	400,000	
1771	—	862,723	89,875	400,000	
1772	—	915,658	—	200,000	
1773	—	1,020,104	202,156	253,779	
1774	—	824,525	—	115,620	263,022
1775	—	824,267	—	—	849,468
1776	—	876,934	—	—	422,192
1777	—	723,018			
1778	—	921,313			
1779	—	696,202			
1780	—	823,550	—	—	
1781	—	549,634			
1782	—	773,053			
1783	—	237,804			
1784	—	535,000			
1785	—	1,434,727			
1786	—	802,420			
1787	—				
		£. 22,208,976	£. 483,050	£. 2,469,399	£. 1,534,682

The sum of £. 100,000, the last payment to Government per agreement, was paid the 7th instant.

Errors excepted.

East India House,
the 27th March 1787.

W. RICHARDSON, Accomptant.

BULLOCK



BULLOCK CONTRACT.

*EXTRACT of Proceedings of the Board of Inspection, the 25th September 1777.***R**EAD the following letter, and enclosure, from the Army Contractor.

To the Honourable Warren Hastings, President, &c. Members, the Board of Inspection.

Honourable Sir, and Sirs.

Having acted for these six months as Contractor to the Army, and employed myself with the the most indefatigable care and attention to acquire a proper knowledge of every branch of this complicated business, permit me to state a few particular circumstances which experience has discovered to me, and which I, with the greatest deference, submit to the consideration of the Honourable the Governor General and Council. By comparing the terms of my contract with the estimate which I have the honour to enclose, you will perceive the profits arising from that branch of it to be small, and inadequate to the risque; for, besides a number of bullocks reported unfit for service in all the brigades, no less than four hundred have been, by the commanding officer in the field discharged, from the third brigade alone, which number I am just now providing Purnea, and in other quarters at a great expence. Another circumstance I beg leave to mention of great hardship and inconvenience to every new contractor the first year, that he is obliged to purchase rice and grain for the immediate supply of the troops and cattle, at a price considerably above the rates he might have purchased at, by laying in a proper stock six months before hand: This is a hardship which every contractor of a single year must in some degree necessarily be subjected to; but it fell severely upon me, having been, notwithstanding my repeated remonstrances, detained at the Presidency by the delay of the Company's Attorney, in not executing my contract till the middle of December.

And though I proceeded with great expedition on my journey, with bearers all the way, at a great expence, yet I did not arrive at Bellgram till the latter end of January, which prevented me from taking charge of my contract till the 1st of February; so that at the expiration of the present year, instead of twelve months, as specified in my contract, I shall only have had possession eleven: I might enumerate many other inconveniences and hardships arising from the short term of a single year; but as the Honourable Board are well acquainted with the terms upon which I took the contract, I flatter myself they will not be averse to an extension of it, especially as my first proposals and estimates were taken so very low, in hopes of a three years tenure; I request therefore that the Honourable the Governor General and Council, in order to retrieve the losses, and remedy the inconveniences of the present year, will be pleased to add two years to my contract, with the additional equitable clauses—that the contractor should be allowed half price by the Company for every discharged bullock—and also that when the brigades march, the contractor shall be allowed by the Company, at the same rates that he is obliged to pay to the Ryots, for the extra number of bullocks employed, to be certified by the Resident or Chief of the Province where the bullocks are hired. I beg leave to apologize for giving the Honourable Board so much trouble, and have only to add, that I shall consider myself under great obligations for this further indulgence, and that no care or pains shall be omitted by me to give full satisfaction in the performance of my contract.

I am,

Honourable Sir, and Sirs,

Your most obedient humble servant,

(Signed)

NICH. GRUEBER.

Belgram,
9th July 1777.



CHARGES paid by the Contractor for feeding 100 Draught Bullocks at Camp.

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When not employed on service.

At the feed of 2 seers of gram to each bullock per day, or 5 maunds per day for 100 bullocks, makes 150 maunds for a month of 30 days.

Gram, 150 maunds, at 30 seers per rupee, the estimated annual medium 1 azar price	Rupees.	200	0	0
Bouffee, at one rupee per day per 100 bullocks		30	0	0
Salt, Maslaulah, ropes, baskets, and the proportion of Sircars and Weighman's wages, at one anna 6 pice per month, for each bullock		9	6	0
Wages to a Sirdar Driver 6 Rs. to his two mates, 10 rupees		16	0	0
— to 50 Drivers (one allowed for every 2 bullocks) at 4 Rs. each		200	0	0
		455	6	0
A Contractor paying to his predecessor 12 Rs. 8 Ans. for each bullock, 100 bullocks stand him in 1,250 Rs. and interest on that sum (at the rate of 10 per cent. per Annum) amounting to 125 Rs. for one year, is } per 1 Mo.		10	6	8
The monthly charge of feeding as above, being Rs. 455. 6, and advanced one month at least before he is reimbursed, interest } per Ditto		3	12	0
Reckoning the loss by deaths no more than one bullock in a hundred in one year, the proportion for a month is		1	0	8
		470	9	4
The Contractor receiving from the Company at the rate of 5 rupees per month for each bullock, is, for 100 bullocks, for one month, 500 Rups.				
The monthly gain on 100 unemployed bullocks		29	6	8
Rupees		500	0	0

When on a march, or employed on actual service.

At the feed of 3 seers of gram to each bullock per day, or 7 maunds 20 seers for 100 bullocks, makes 225 maunds for a month of 30 days.

Gram, 225 maunds, estimated at no higher price in the field, or on a march, than in camp, viz. 30 seers per rupee, as per contra		300	0	0
Bouffee, Ditto, at same price, as per contra		30	0	0
Salt, &c. Ditto Ditto		9	6	0
Wages to Sirdar Driver and Mates, Ditto		16	0	0
— to 50 Drivers Ditto		200	0	0
		555	6	0
A month's interest on prime cost of the bullocks, as per contra		10	6	8
Ditto, on Rs. 555. 6, advance as above for feeding		4	1	0
Reckoning the loss by death no more when on a march, or in the field, than it is estimated at in camp, when the bullocks are not employed, the proportion for a month is		1	0	8
		570	14	4
The Contractor receiving no higher rate for his bullocks when on a march, or employed on actual service in the field, than when unemployed in camp.				
The monthly loss on 100 bullocks, when on a march, or employed on actual service in the field, will be		70	14	4
Rupees		500	0	0

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Read the following proposals received from Mr. Johnson.

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

Honourable Sir, and Sirs,

As the expiration of the contract for providing and feeding draught and carriage cattle, and for victualling the Europeans of the whole army, draws near, I beg leave to submit the following proposals to your consideration.

Within the Provinces.	{	Draught bullocks, at Sonaut rupees	3	7	0	per month
		Carriage bullocks	3	3	0	per Do.
		Ditto Ditto unemployed	2	9	6	per Do.
		Camels, the property of the Company	16	0	0	per Do.
		Ditto, the property of the Contractor	30	0	0	per Do.
Without the Provinces.	{	Draught bullocks, at Sonaut Rupees	5	0	0	per Do.
		Carriage bullocks	3	10	0	per Do.
		Camels, the property of the Company	16	0	0	per Do.
		Ditto, the property of the Contractor	30	0	0	per Do.

To victual the Europeans at Sonaut Rupees 10 each per month, receiving provisions and drams every day; and Sonaut Rupees 5 each per month, receiving provisions and drams alternately.

The foregoing terms are as low as they can be, to do justice to the cattle, and can only be undertaken on such low terms, in consideration of the contracts being granted for the space of five years, which proves the advantage the Company will reap by granting it for that space of time.

It may next not be improper to point out what enables me to offer such low terms.

First. Because the certainty of holding the contract for that time will make it worth my while to advance money to the farmers, for the crops of grain before it is sowed, and thereby get it much cheaper than purchasing it as it is wanted in the markets.

Secondly. As it will then be worth while to establish granaries at the different stations of the troops, which will be a considerable saving in the transports, and which cannot be ventured upon for one year, on the uncertainty of a successor's taking the stock on hand.

Thirdly. As the time will permit my having a nursery of cattle in such parts of the country which produces the best cattle, and thereby be more regularly supplied, and at a cheaper rate, than being obliged to pay any price for them when they are wanted.

Fourthly. As the certainty of consumption will enable me to import the best arrack from Batavia on more reasonable terms than it can in general be purchased at here.

For these reasons, and many others which I forbear mentioning, for fear of taking up too much of your time, and my having before been honoured with your countenance in this department, I am in hopes that you will be pleased to continue that countenance to me, by accepting of my proposals.

I shall



I shall only add, that I am ready to give any security that may be required for the due performance of the contract; in the execution of which I beg leave to assure you that I shall exert myself to the utmost, to give every possible satisfaction in my power.

I have the honour to be, with respect,

Honourable Sir, and Sirs,

Your most obedient, and most humble servant,

Fort William,
16th September 1777.

(Signed)

E. ALEX. JOHNSON.

Ordered, That Mr. Johnson's proposals be compared with the terms of Mr. Grueber's contract, and laid before the Board.

EXTRACT of the Proceedings of the Board of Inspection, the 2d October 1777.

The Secretary begs leave to inform the Board, that in pursuance to their orders at the last meeting, he has compared the terms of the proposals delivered in by Mr. Johnson, for providing and feeding draft and carriage cattle, and for victualling the Europeans of the army, with those of the present contract held by Mr. Grueber; and he finds them to correspond in every particular, excepting that Mr. Johnson makes no distinction in the price to be paid him for camels which may be on service, and for such as may not be on service. The price at which the former are rated in Mr. Grueber's contract is 16 rupees for each camel per month, and the latter 15; whereas Mr. Johnson proposes 16 rupees indiscriminately. Mr. Johnson likewise proposes that an allowance of thirty rupees per month shall be made to him for every camel the property of the contractor, but no such stipulation appears in the present contract.

The Board, taking into consideration the two proposals received for this contract, the one from Mr. Grueber, and the other from Mr. Johnson, the question is put, If either of these shall be accepted? if yes, to which shall the preference be given?

Mr. Francis.

I think the contract should be advertised.

Mr. Barwell.

There are two proposals before the Board, one from the present holder of the contract, petitioning for certain stipulations in his favour; the other from the person who was ejected by him, by the lowness of his offers, which from his present application seems to have been grounded in a reliance on future indulgence. Under these circumstances, I cannot hesitate to give my vote in preference to Mr. Johnson.

Governor General.

I agree to accept of Mr. Johnson's proposals for the term of three years only, and not five years; their offers are so nearly on a par, that the option of either can hardly be directed by any comparison made between them. I disapprove of publishing for proposals; the contract is reduced too low already, and will require a vigilant attention to it, on the part of the commanding officers of the corps of the army, that it be duly performed, as, from all the information which I have been able to obtain, I have every reason to believe that
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little profit can be acquired by the Contractor if he does his duty, at the rates now offered, and which have been granted to the present contractor.

Mr. Francis.

The letter recorded yesterday from the Court of Directors to Sir John Clavering gives us reason to expect some important orders and regulations with respect to the future government of this country—perhaps an alteration in the government itself. The receipt of those orders cannot be at a very great distance. In these circumstances I do not think it advisable for the Board to come to any general resolution which immediate service does not render indispensably necessary, and especially such as may bind the Government for a considerable length of time. The present army contract does not expire these three months, yet the Board resolve, at this point of time, to give it away for three years without advertising it, and in compliance with a private proposal. I disapprove of the resolution, and beg leave to enter my dissent against it.

Governor General.

I do not understand the consistency of Mr. Francis's conclusions, either with the duties of this Board, or with his own practice, if he has at any time assented to the grant of any contract or other engagement of a longer duration than a twelvemonth. The business of Government must not stand still, because a letter privately addressed to General Clavering (a letter which might have been authority to him, but is none to this Board) promises future orders and regulations, and portends, as Mr. Francis understands it, a future change in the Government; but even admitting this letter as authority, and admitting that it may be followed with orders which may affect the measure now resolved on, they cannot arrive in time to make that provision which may be intended by them, 'till long after the present contract shall expire. There therefore can be no reason to wait for their arrival, and suspend the grant of the contract, which by the established rules of the service ought to be declared long before the expiration of the old contract, to give the new Contractor sufficient time to make the necessary arrangements for entering upon the business, I do not recollect the period, but desire the Secretary to add it to this minute.

The Secretary accordingly annexes the following abstract, which specifies the periods of advertising for the three last contracts, the delivery of the proposals, the acceptance of them, and the commencement of the contract.

	Advertisements issued.	Proposals delivered.	Proposal accepted.	Contract com- menced.
Graham	28th June 1773.	31st Aug. 1773.	13th Sept. 1773.	1st Jan. 1774.
Johnson	15th Aug. 1774.	1st Oct. 1774.	8th March 1775.	4th April 1775.
Grueber	2d Feb. 1775.	15th Feb. 1775.	24th Oct. 1776.	1st Jan. 1777.

Mr. Francis.

My principal objection is to the length of the grant. It has always been an objection with me, though in some cases I have acquiesced in the sense of the Board, when every other member was against it. This was the case of Major Morgan's contract; it was proposed for five years, and I believe the Governor can recollect, that at my instance it was reduced to one year; I could obtain no more; I do not indeed recollect any other instance, but that of Mr. Templer, in which I acquiesced for reasons which struck me as peculiar to his proposal, being entirely a new one. With respect to the letter from the Court of Directors, every Member of the Board will



judge, for himself what weight ought to be allowed it; I do not scruple to say, that to me it is the highest and most respectable authority, and that in my judgment it ought to be to all the Board.

Mr. Barwell.

What objections Mr. Francis may have made to Major Morgan's, or any other contract that are not upon record, can only be known to himself.

Mr. Francis.

My reference to the opposition I gave to the length of Major Morgan's contract was purely defensive; the fact itself is well known. With respect to the granting of contracts for long periods, my opinion has been already stated very fully upon the records of the Revenue Board, of the 20th May 1777: I mention this circumstance merely to shew that my present opinion is not a new one.

Resolved, That the proposals of Mr. Johnson, for providing and feeding draft and carriage cattle, and for victualling the Europeans of the army on this establishment, be accepted for the term of three years.

Ordered, That Mr. Johnson be informed of this resolution, and called upon for his securities.

EXTRACT of the General Letter from Bengal, dated 21st November 1777.

Par. 65. We beg leave to acquaint you, that we have accepted of proposals from Mr. Ernest Alexander Johnson, for providing and feeding the draught and carriage cattle, and for victualling the Europeans of the army on this establishment for three years, to take place from the expiration of Mr. Grueber's contract, and upon nearly the same terms. Our opinions upon the grant of this contract, and the reasons for not having published for proposals, as also an application from Mr. Grueber, the present Contractor, for a continuance to him of his contract, with certain stipulations in his favour, all appear in our proceedings noted in the margin, with some new clauses, which will be introduced into the present contract.

EXTRACT of the Proceedings of the Board of Inspection the 8th January 1778.

The contracts of Mr. Johnson for victualling the troops, and for providing and feeding draft and carriage bullocks and camels, having been drawn up by the Company's attorney, and certified by the Secretary to be conformable to the resolutions of the Board, the same were executed on the 26th ultimo, together with the penalty bond, by Mr. Johnson and his securities;

Ordered, That a copy of these contracts be entered after the proceedings, and that copies of them be also sent to the commanding officers of the brigades, and to the Commissary General and Quarter Master General.



ARTICLES of Agreement, indent, had, made, concluded, and fully agreed upon, this 26th day of December, in the year of our Lord one thousand seven hundred and seventy-seven: Between the United Company of Merchants of England trading to the East Indies of the one part; and Ernest Alexander Johnson, of Calcutta, in the Province of Bengal, Merchant, of the other part; in manner and form following; (that is to say):

The said Ernest Alexander Johnson, for and in consideration of the several sums of money hereafter covenanted to be paid him by the said United Company, doth for himself, his heirs, executors, and administrators, covenant, promise, and agree, to and with the said United Company, their successors and assigns, that the said Ernest Alexander Johnson, his executors, and administrators, shall and will, at his or their own proper cost and charges, well and truly supply and furnish all the European troops now employed, or to be employed in the service of the said United Company, in the Provinces of Bengal, Bahar, and Orissa, and otherwise on the Bengal establishment, from the first day of January, which will be in the year of Christ (1778) one thousand seven hundred and seventy-eight, for the term of three years, that is to say, to the first day of January which will be in the year of Christ (1781) one thousand seven hundred and eighty-one, with the several meats, provisions, and necessaries herein after specified, at the several rates and prices hereinafter mentioned; that is to say, that the said Ernest Alexander Johnson, his executors and administrators, shall and will find and provide, and well and truly deliver, to every European soldier employed on service in the field, for each day's provision and necessaries, during the said term of three years, one pound of beef or mutton, one pound of bread or one seer of rice, and two drams of good Batavia arrack (of the quantity of forty drams to the gallon) and also such quantity of salt and firewood, and such number of pots and pans, as have been heretofore usually provided and allowed to each of such soldiers; and further, that whenever the said troops, or any of them, shall be in cantonments or garrison, and not put upon duty in the field, then that he the said Ernest Alexander Johnson, his executors and administrators, shall find and provide, and well and truly deliver, to each of them alternately, on one day, the like quantity of provisions as hereinbefore mentioned, without the quantity of liquor before mentioned, and on the ensuing day the liquor without the provisions, and so alternately, the liquor and provisions on every other day; and further, that the said provision and liquor, to be so provided and supplied by him the said Ernest Alexander Johnson as aforesaid, to the said troops, shall be of the best sort and quality that he can possibly obtain, and such as shall be approved of by the Commanding Officers and surgeons belonging to such troops respectively for the time being: Provided always, and it is hereby agreed, by and between the said parties to these presents, That in case, at any time during the said space of three years, that the several sorts of provisions hereinbefore specified, or any or either of them, shall not be procurable, or to be had or obtained, by reason of the said troops being in any place or places where the said provisions and liquors cannot be procured, then, and in such case, the said Ernest Alexander Johnson, his executors and administrators, shall well and truly pay, or cause to be paid, to each of such soldiers, in the lieu and stead thereof, the following several sums of money, that is to say, in case no beef or mutton is to be had or obtained as aforesaid, that he the said Ernest Alexander Johnson, shall well and truly pay to each of such men at the rate of one third part of his contract, or monthly allowance of ten sonant rupees hereinafter mentioned and agreed to be paid by the said United Company, and so in that manner, or after that proportion, in case of the failure of bread or rice, and in like proportion in case of the failure of arrack: Provided also, and the said Ernest Alexander Johnson doth hereby further covenant, promise, and agree, to and with the said United Company, their successors and assigns, That he the said Ernest Alexander Johnson, his executors and administrators, shall and will well and truly sustain, bear, and pay, all losses, costs, charges, damages, and expences, which may happen during the said continuance of these presents, whether the same shall arise from the attack of enemies, or from any other cause or consideration whatsoever; so that the said United Company shall sustain or suffer no other charge or expence whatsoever than the several sums of money hereinafter agreed to be paid by them to the said Ernest Alexander Johnson, his executors or administrators.—And for the purpose of properly fulfilling and performing the covenants and agreements hereinbefore contained on the part of the said Ernest Alexander Johnson, he the said Ernest Alexander Johnson, for himself, his executors and administrators, doth hereby further promise and engage with the said United Company, at his own proper costs and charges, at all times during the continuance of these presents, to keep and maintain a capable and sufficient deputy, with every detachment of the said troops, to answer and comply with the demands and orders of the Commanding Officer of such detachment.



ment, and to perform all the conditions and agreements hereinbefore contained on the part and behalf of the said Ernest Alexander Johnson, to be observed, fulfilled, and kept; in consideration whereof the said United Company of Merchants of England trading to the East Indies, for themselves, their successors and assigns, do on their part hereby covenant and agree with the said Ernest Alexander Johnson, his executors and administrators, that they the said United Company, their successors and assigns, shall and will, during the space of three years, from the said first day of January one thousand seven hundred and seventy-eight, to the said first day of January one thousand seven hundred and eighty-one, well and truly pay, or cause to be paid, to the said Ernest Alexander Johnson, his executors and administrators within one month at furthest after his bill shall be presented for the same (duly attested or certified by the Commisary General for the time being) the several sums of money hereinafter mentioned; that is to say, the sum of ten sonaut rupees (at the rate of eleven per cent. batta) for the victualling of each and every man, for each and every month when such men shall be in the field, and shall receive his full allowance of daily provisions and drams, or the pay in lieu thereof hereinbefore for that purpose provided, and the further sum of five sonaut rupees for each man, for every month when such man shall be in garrison, and shall receive provisions and drams only alternately, as hereinbefore for that purpose is provided; and further, that they, the said United Company, their successors and assigns, shall and will well and truly pay, or cause to be paid, to the said Ernest Alexander Johnson, his executors and administrators, the several sums of money so to become due as aforesaid, either at the place where the said troops, or any of them, shall happen to be, or at the Presidency of Fort William in Bengal, at the option of the said Ernest Alexander Johnson, his executors and administrators; also, that they the said United Company, at the request of the said Ernest Alexander Johnson, his executors and administrators, shall and will, during the continuance of the said term of three years, from time to time, as occasion shall require, well and truly furnish and provide for the said Ernest Alexander Johnson, his executors and administrators, all and every such escort and escorts as shall be necessary for the conveying of his stores and provisions to the said troops in safety, and afterwards such a guard or guards, to protect and to take care of the same stores and provisions, as shall be thought necessary for that purpose, or the number of such troops at each or any particular place will admit of. And lastly, it is hereby further agreed, by and between the parties to these presents, and the said Ernest Alexander Johnson for himself, his executors and administrators, do hereby promise and agree, to and with the said United Company, their successors and assigns, That he the said Ernest Alexander Johnson, his executors or administrators, shall not nor will, during such space of three years as aforesaid, vend or distribute, or cause or suffer to be vended or distributed, any extra arrack to the said soldiers, or any or either of them, either in garrison or cantonments, or in the field, except in such manner, and under such restrictions, as the Commanding Officer of such garrison or cantonments, or of any other station of the troops, may please to direct or appoint: In consideration of which last covenant or agreement of the said Ernest Alexander Johnson, the said United Company, for themselves, their successors and assigns, do further promise and agree, to and with the said Ernest Alexander Johnson, his executors and administrators, That they the said United Company, their successors and assigns, shall and will, as far as in them lies, and they lawfully may or can, prevent all and every person and persons whatsoever, except him the said Ernest Alexander Johnson, his servants and assigns, from selling or vending arrack whatsoever to the army of the said United Company, either in garrison, cantonments, or in the field, it being the true intent and meaning of these presents, and the parties hereunto, that the said Ernest Alexander Johnson, his executors and administrators, shall have the sole and exclusive privilege of selling the same liquors, subject to such regulations as aforesaid, and provided he charges no more than four sonaut rupees per gallon for the same. In witness whereof the Honourable the Governor General and Council have hereunto set their hands, and caused the common seal of the said United Company to be affixed; and the said Ernest Alexander Johnson hath also set his hand and seal, the day and year first above written.

Sealed and delivered at Fort William
aforesaid (where no stamp paper is made
use of) in the presence of



ARTICLES of agreement indented, had, made, concluded, and fully agreed upon, this twenty-sixth day of December, in the year of our Lord Christ one thousand seven hundred and seventy-seven: between the United Company of Merchants of England, trading to the East Indies, of the one part; and Ernest Alexander Johnson, of Calcutta, in the province of Bengal, Merchant, on the other part; in manner and form following; (that is to say):

Whereas the said Ernest Alexander Johnson hath made proposals in writing to the Governor General and Council of the Presidency of Fort William, in Bengal, on the part and behalf of the said United Company, to furnish and supply the army, and the troops appertaining or belonging to the said United Company, on the Bengal establishment, with such a number of draft and carriage bullocks, and with such a number of camels, as shall be wanted or thought necessary to be employed in the field, on account of such army or troops, for the space of three years, to be computed from the first day of January now next ensuing, and for the feeding and keeping the same in proper and fit order to perform their labour, as well within the provinces of Bengal, Bahar, and Orissa, as without the same provinces, in any other parts and places wherever such army shall happen to be, on being paid, by the said Governor General and Council, on the part of the said United Company, their successors and assigns, the several sums of money, for the feeding and keeping the same bullocks and camels, as hereinafter is mentioned and agreed to be paid him by the said United Company. Now these presents witness, That the said Ernest Alexander Johnson, for and in consideration of the several sums of money so agreed to be paid him as hereinafter is mentioned, and of other the covenants and agreements hereinafter contained on the part and behalf of the said United Company to be observed, performed, fulfilled and kept, doth, for himself, his heirs, executors, and administrators, covenant, promise, and agree, to and with the said United Company, their successors and assigns, in manner and form following; that is to say, That he the said Ernest Alexander Johnson, his executors and administrators, shall and will, at his and their own proper costs and charges, as soon as conveniently may be, from the day of the date of these presents, well and truly find and provide a sufficient number of good and proper draft and carriage bullocks, for the use of the army of the said United Company, and every part thereof, as well within the provinces of Bengal, Bahar, and without the same provinces, wherever such army, or any part thereof, shall happen to be; and having bought or procured the same bullocks, shall and will at his own proper costs and charges, feed, maintain, and keep the same, for and during the space or term of three years, from the first day of January now next ensuing the date of these presents, until the first day of January which will be in the year of Christ one thousand seven hundred and eighty-one, in good health, and fit for the use and service of the army of the said United Company. Provided always, and it is hereby agreed, by and between the parties to these presents, That it shall and may be lawful for the said United Company, or the Governor General and Council of the Presidency aforesaid for the time being, or the commanding officer of the different brigades, or of any detachment of such brigades, for the time being, during the said term of three years, to discharge any such part of the number of the said bullocks, to be provided as hereinbefore is mentioned, which the said United Company, or the said Governor General and Council, or such officers or officer as aforesaid, shall think superfluous or unnecessary for the use of the said army, upon giving one month's notice in writing of such intention to the said Ernest Alexander Johnson, or to any agent to be appointed by him to attend such brigade or detachment, in pursuance of the covenant hereinafter for that purpose contained; and further, that in case, at any time hereafter, during the said space of three years, an additional number of draught and carriage bullocks shall happen to be wanted for the use and service of the said army, or of any part of the army of the said United Company, which may be quartered or encamped in any part of the country, where no good or proper bullocks are to be had or gotten, and the said Ernest Alexander Johnson shall be obliged to send to a great distance to purchase and procure such cattle as are fit for the service of the said army, in such case it shall be lawful for the said Ernest Alexander Johnson, his executors and administrators, to draw pay for such bullocks, at the rates hereinafter mentioned, from the day on which any such bullocks shall arrive at the station of any of the brigades, and shall have been mustered and surveyed by the Commanding Officer and Commissary of any of the brigades belonging to such army.—And the said Ernest Alexander Johnson, for himself, his heirs, executors, and administrators, doth further covenant and agree to and with the said United Company, their successors and assigns, that every carriage bullock to be provided by him for the use of the said army, in pursuance of his covenant hereinbefore for that purpose contained, shall be in sufficient health, and proper age and strength to carry on his back one hundred and twenty pounds weight; and that the draft bullocks to be provided as aforesaid, shall be of such age and strength, that eight of them shall be able to draw and accompany the said army with a six pounder gun; ten of



them with a twelve brass pounder: twenty-four of them with an iron eighteen pounder, poizing from forty to forty-four hundred weight; and ten of them with a howitzer tumbril: Provided also, and it is hereby further agreed by and between the said parties, That before the said Ernest Alexander Johnson shall be entitled to receive the pay for such bullocks to be provided as hereinbefore mentioned, that all such bullocks shall first be approved, on a muster to be had or made by the Commander of the troops for the time being, at the respective stations where such bullocks shall first arrive, the Commandant of Artillery, and Commissary of Musters; and that the said United Company, or the said Governor General and Council, on the part and behalf of the said Company, on any report to be made to them, from such person or persons as aforesaid, shall be at liberty to dismiss, and have full power, and are hereby declared in such case to have full power to dismiss, from time to time, monthly, all and every such bullock or bullocks as may be reported unfit for the service or services for which such bullock or bullocks were or was designed; and that thereupon the said Ernest Alexander Johnson shall, as soon as conveniently may be after such dismissal, replace all and every such dismissed bullocks, with others fit, good, and proper for the use and service of the army of the said United Company.—And these presents further witness, That the said Ernest Alexander Johnson, for and in consideration of the payments herein-after agreed to be made him by the said United Company, doth covenant, promise, and agree, to and with the said United Company, their successors and assigns, that he the said Ernest Alexander Johnson, his executors and administrators, shall and will well and truly find and provide for all the camels kept or to be kept by the said United Company, in the provinces of Bengal, Bahar and Orissa, or which is otherwise called the Bengal Establishment, during the said space of three years, from the said first day of January now next ensuing, good, sufficient, and proper food, and proper servants to attend and take care of such camels, and every of them, so that no further expence shall arise to the said United Company, on account of the keeping of such camels, than what is agreed by the United Company to be paid to him the said Ernest Alexander Johnson, as hereinafter is mentioned; and also that he the said Ernest Alexander Johnson, his executors and administrators, shall and will well and truly sustain, bear, and pay all losses, damage, and expences, which may happen during the continuance of these presents, as well as to the said bullocks as the said camels respectively, whether the same shall arise from the attack of enemies, or from the death of any or either of the said bullocks or camels, or from any other cause or consideration whatsoever (save and except as hereinafter is mentioned) so that the said United Company shall suffer or sustain no other charges or expence whatever, in the articles of camels and bullocks for the use of their army aforesaid, other than the several sums of money hereinafter agreed to be paid by them to the said Ernest Alexander Johnson, his executors and administrators, on account of the same: And further, for the purpose of properly fulfilling this agreement, the said Ernest Alexander Johnson doth promise and agree to and with the said United Company, at his own costs and charges, at all times during the continuance of these presents, to keep a capable and sufficient deputy with every detachment of the troops belonging to the said United Company, to answer the demands, and obey the directions and orders of the Commanding Officer of each detachment respectively, and to perform the conditions and covenants hereinbefore contained, on the part and behalf of the said Ernest Alexander Johnson, which deputies are respectively to be first approved by the Governor General for the time being of the said Presidency, and on entering into the service and duty aforesaid are to be obliged to give such reasonable security as shall be demanded of them by the said Governor General; that they the said deputies nor either of them, will engage in any trade or business whatsoever, other than that of the said Ernest Alexander Johnson, respecting the matters hereinbefore contained.—And the said United Company of Merchants of England trading to the East Indies, for the considerations aforesaid, do hereby, for themselves, their successors and assigns, covenant, promise, and agree, and with the said Ernest Alexander Johnson, his executors and administrators, That they the said United Company, their successors and assigns, shall and will well and truly pay, or cause to be paid, to the said Ernest Alexander Johnson, his executors and administrators, during the said space of three years, commencing and finishing at such times as are hereinbefore mentioned, the several sums of money following, that is to say, for every draft Bullock employed on actual service within the provinces of Bengal, Bahar, and Orissa, the sum of sonaut rupees three and seven annas per mensem, and for every carriage Bullock the sum of sonaut rupees three and three annas per mensem, and for every draft Bullock, either employed or unemployed, and detained for the use of the said United Company out of the said Provinces, the sum of sonaut rupees five per mensem for every draught bullock, and sonaut rupees three and ten annas per mensem for every carriage bullock; and also for such bullocks as shall remain within the said three provinces, and unemployed, the sum of sonaut rupees two nine annas and six pice per mensem: And further, That they the said United Company, their successors and assigns, shall and will well and truly pay, or cause to be paid, to the said Ernest Alexander Johnson, his executors or administrators,



tors, for his care and management, and for the feeding and keeping, and the providing with servants as hereinbefore is mentioned, the camels employed or to be employed in the service of the army of the said United Company, during such time as aforesaid, the several sums of money following, that is to say, for all and every camel and camels which shall be the property of and belong to the said United Company, either within or without the provinces, the sum of sonaut rupees sixteen per mensem, and for each and every such camel and camels which shall be the property of and belonging to him the said Ernest Alexander Johnson, his executors and administrators, and employed by the said United Company, either within or without the provinces, as aforesaid, the sum of sonaut rupees thirty per mensem; and further that they the said United Company, their successors or assigns, shall and will well and truly pay, or cause to be paid, to the said Ernest Alexander Johnson, his executors and administrators, the several sums of money, so to become due as hereinbefore is mentioned, within one month at farthest after his or their bill and bills shall be presented for the same, duly attested, and certified by the Commissary General for the time being; and that, for the greater convenience of the said Ernest Alexander Johnson, such bills shall be paid or discharged either at the place or places respectively where the same shall become due, or at the Presidency of Fort William in Bengal, at the option of said the Ernest Alexander Johnson. And further, That they the said United Company shall and will, during the continuance of the said term of three years, from time to time, as occasion shall require, well and truly furnish and provide the said Ernest Alexander Johnson with all and every sufficient escort and escorts as may be necessary for the conveying the said bullocks and camels to and from the said army, or any detachment thereof, as occasion may require, and when at or with such camp or detachment, shall and will find and provide such safeguards to take care of them as such army and detachment will admit. And it is further agreed, by and between the parties to these presents, that if at any time during the said space of three years the urgency of affairs should require a further or greater number of cattle to be provided for the immediate service of any brigade or detachment of the said army, the said Ernest Alexander Johnson doth here promise and agree to provide the same within the space of one month after notice shall be given in writing by the Commanding Officer of such brigade or detachment so wanting the same, either to him, or any or either of his agents or servants, who shall reside with the same brigade or detachment for that purpose; and if, in case of such emergency, the usual price of such bullocks should be thereby enhanced, and the said Ernest Alexander Johnson, his executors or administrators, shall be obliged to pay to the proprietors of such cattle more than the sum of sonaut rupees twelve and eight annas for every draft bullock so purchased, and for each and every carriage bullock, more than the sum of sonaut rupees eight, that then and in that case, when the Commanding Officer of such brigade or detachment shall have certified the number so purchased, and the extra price so paid for the same, the said United Company, for themselves, their successors and assigns, do hereby promise and agree to pay the said Ernest Alexander Johnson, his executors and administrators all such surplus money which he or they shall be obliged to pay for the same, over and above the specified sums above mentioned, and that in the same manner, and at the same times and places, as are above stipulated for the payment of the other sums of money agreed to be paid for the feeding the same as aforesaid. Provided always, and it is hereby declared to be the true intent and meaning of the parties to these presents, that whenever the roads shall be extraordinary bad, or the bullocks shall be fatigued with forced marches, and thereby disabled from drawing or carrying the weight hereinbefore mentioned, or the camels shall happen to die from the same cause, or either of them, and same shall be ascertained to the satisfaction of, the and certified by the Commanding Officer of any such detachment where the same accident shall happen, that no such accident shall be deemed any breach of any or either of the covenants hereinbefore contained, on the part and behalf of the said Ernest Alexander Johnson, his executors or administrators: And further, that the said Ernest Alexander Johnson shall and will, at the expiration of the said term of three years, well and truly deliver over to any succeeding contractor, or to any other person or persons the said United Company, or the Governor General and Council for the time being, shall appoint, for the purpose of receiving the same, all and every the camel and camels which shall be the property of or belonging to the said United Company, and which at such time as aforesaid shall happen to be in the custody or power of him the said Ernest Alexander Johnson, his executors or administrators. In witness whereof the Honourable the Governor-General and Council have hereunto set their hands, and caused the common seal of the said United Company to be affixed; and the said Ernest Alexander Johnson hath also set his hand and seal, the day and year first above written.

Sealed and delivered (where no stamps
are in use, or to be had) in presence of

EXTRACT



EXTRACT of Bengal Military Consultations, 22 November 1781.

In Circulation.

EXTRACT of a General Letter from the Honourable the Court of Directors to the Honourable the Governor General and Council, dated 14th April 1781.

The Secretary apprehends the several paragraphs relating to the draft and carriage trains, in this general letter, have been by mistake sent to the military department, as the terms of that contract were finally concluded in the board of inspection.

The Secretary requests the directions of the Board, respecting the carrying into execution the Court of Directors commands.

Par. 5 and 8. To be published, the rest to be transferred to the Board of inspection for consideration.

EXTRACT of Letter from Brigadier General Stibbert, to the Honourable Governor General and Council, dated 22d August 1778.

Omitted on Consultations, but taken from a Printed Paper, supposed to be printed by Mr. Croftes.

EXTRACT of a Letter from Brigadier General Stibbert, to the Honourable Governor General and Council, dated 22d August 1778.

WITH respect to the bullocks of the army, I am afraid it is impossible that the Company should ever be furnished with such as are fit for the service, at the very low rates that are now given for them; which it is well known are not sufficient for the contractor to provide good ones, and feed them properly, without being a considerable loser by his contract: the consequence is, that the army is always supplied with bad cattle (at least not with such as the importance of the service they are entertained for requires) which are as badly fed; and this must always continue to be the case, till Government is pleased to take the matter into consideration, and allow something more for the provision of them, and till the contractors are tied up by such penalties and forfeitures as will oblige them to fulfil the articles of their contracts. — Another reason why the Company have for some years past been so ill served in the bullock contract, has been, giving it away, at the expiration of every twelvemonth, for the term of one year only, which is too short a time for any contractor to hold it, so as to do justice to his engagements. Accordingly, instead of taking the necessary measures for procuring supplies of good cattle, and for laying in magazines of grain for their support, from the countries where they could be best or cheapest had (which it cannot be expected any contractor will do, when he is liable to lose his contract in a few months, and does not know that his successor will take them off his



his hands) it has been too much the practice to trust to getting both from the bazars and districts where they have been immediately wanted. The disadvantages, and often distresses, which this must occasion to the service, are too evident.—The cause of these may however be said to be now removed, by the present contract being granted for three years; but that alone, I am persuaded, will be found not sufficient to remedy our having bad bullocks, which nothing can effectually do but encreasing the rates given for them. The executor of the deceased contractor, I am told, though I have no authority to say it from himself, is so sensible of the disadvantages and trouble of this part of his late brother's contract, that he would readily give it up to any person who would take it off his hands; in which case, I think it would be very proper to have it separated from the victualling contract, and given to some active person who has time and leisure to attend to the proper management of it.

Should the Board, from what I have here represented, think it expedient to allow an higher sum for the provision of the bullocks, I would advise that a standard should be fixed for the size of them, under which none should be admitted, and that were not strong and bony, free from defects, and in all respects fitting for the service; that none also should be admitted under or above a prescribed age; and that, previous to their being received and mustered at the stations where they are required, they shall be examined by the Commanding Officer, the Officer commanding the artillery, the Assistant-Quarter-Master General, and Commissary of Musters, and all such as do not answer to those particulars rejected.—That those received into the service shall, at the time of examination, have the Company's mark put upon them; and that the contractor shall incur a penalty for marking any bullock, or any person doing it for him, for the use of the army, without authority.—That a survey shall be taken regularly every three months of the state of all the bullocks, at the different stations of the army, by the same officers, and all that may be found unfit for service discharged.—That reports of these surveys, and of the inspection of all that are received and marked for the service, shall be transmitted to the Commander in chief, and a copy of the same to the Quarter-Master-General, to be lodged in his office. These measures adopted, I think will secure the provision of strong and able bullocks for the service; at least, I know of no other so likely to do it.

That they may always be well fed, and in good condition to perform the services required of them, the contractor should be obliged by his contract to give the draft cattle two seers and an half, and the carriage two seers of grain each per day; and when grass and forage is scarce, such a further quantity, not exceeding three seers and an half to the draft and three seers to the carriage, as it may be found necessary for the Commanding Officer of the station where they are kept to direct. At present the allowance given by the contractor to the draft cattle is two seers, and to the carriage one seer; which, when grass and forage are very plenty, and they are not worked, might be sufficient; but at other times, and when they are wrought, it is evidently not so; and if the bullocks are once allowed to fall off in flesh, and get poor, from a shortness of food, it takes some months to recover them, and the service must on such occasions, when they are wanted, suffer from it. But this would not be felt so much as what it is at particular seasons, were the cattle to get regularly the quantity of grain the contractors have made it a rule to fix as their daily allowance; which, from the plundering of the banians and their underlings, all of whom must have a feeling out of them, it is very certain they do not. By the contractors being obliged by the articles of their contracts to give the draft bullock as far as three and an half seers, and the carriage as far as three seers, of grain per day each, whenever they fall off in flesh, and it may be found necessary for the Commanding Officer of the troops to order it, to keep them in good condition, it will become their immediate interest, when they know they are liable to suffer not or doing it, to look better after their people than they now do, and see that the cattle are taken proper care of, and not defrauded of their due allowance. Indeed this business is too much left at present to banians, who, nobody I believe can doubt, will make every advantage of it that their arts can contrive, and point out to them, and that lies in their power. But besides the interest which the contractor is hereby made to have in taking care that the cattle are properly looked after and fed, it will be necessary that the Company should allow 20 or 25 rupees per month to a good serjeant of each of the brigades to oversee them, under the direction of the Commanding Officer of Artillery, where there are artillery corps. This or some adequate allowance not being made to these men, for their trouble, they will take it from the banians; which must entirely destroy the intent of their appointment.



CSL

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I have thought it necessary to make these observations to the Board respecting the bullocks, which, as no movement of the forces can ever be made without them, claim, in my opinion, a very serious attention.

I have the Honour to subscribe myself,

Fort William,

Honourable Sir, and Sirs,

22d August 1778.

Your most obedient,

and very humble Servant,

(Signed) G. STIBBERT.

COPY.—Proceedings of the Governor General and Council in the Year 1714, relative to the Bullock Contract.

ABSTRACT of the Proceedings of the Honourable Board of Inspection, respecting the Adjudgment of the Bullock Contract, and the Appointment of Sir Charles Blunt to the Agency.

To the Honourable Warren Hastings, Esq; Governor General, &c. Supreme Council.

Honourable Sir, and Sirs,

IN my contract with the Honourable Company for supplying the army with bullocks and camels, there is the following clause:—" Provided also, That in case the Company, at the expiration of 18 months from the commencement of the contract, be desirous to reduce the establishment, that the Company shall be impowered to do, on giving six months notice to the contractor of such intention; which notice is to specify the number of bullocks to be dismissed or discharged—That in case the Company shall reduce such establishment, that the contractor shall be paid for bullocks which shall be dismissed, a gratuity of 13 sicca rupees for every year which shall remain unexpired of the original term of the contract, and for which the bullocks could have been retained had no such reduction been made—That the payment of this gratuity shall be made on the reductions taking place. Provided also, That it shall be lawful to the Company to extend the contract for the term of one additional year, on one year's notice being given to the contractor, before the expiration of four years, whether they intend to lengthen and extend the contract; and in case no notice shall be given, that the contract shall be continued for the term of one additional year beyond the original term of five years." No notice having been given me, I am ready to go on with the contract for another year, that is from September 1784 to August 1785. But should it be more agreeable to your Honourable Board to close the contract in September 1784-5 on the following conditions:

1st. That the difference between the price of rum and arrack be paid to me, agreeable to the Board's resolution of the 23d August 1781, communicated to me by the Secretary in the following words:

" The



" The Board are perfectly satisfied that the price of rum must be greatly enhanced, and much dearer, since hostilities were commenced against the Dutch, and that it will cost you perhaps considerably more than Batavia arrack used to do; but as will be made in larger quantities now than formerly the Board are hopeful the difference may not be very great in the end. However, whatever it may be, upon your certifying the same properly to the Board, they will allow you the difference that may arise on that account."

The difference amounts, as per certificate enclosed, Rs 45,410.

2dly. That my stock be taken off my hands by the Company at the following valuation.

4074 Bullocks, at 30 Sa Rs per bullock.

142 Camels, at 250 Do per camel.

18 Breaking-in carriages, 6 for each brigade, at 300 Sa Rs each.

Buildings for cattle, near Calcutta and the other stations, at Rs 15,000.

These prices will, I hope, appear reasonable to your Honourable Board, when I can with propriety assure you, that I have frequently paid for bullocks at the rate of 40 or 50 Rs each, and 5 to 500 for camels. Those I offer to deliver to the Company are all good, well-trained bullocks, and such as I am convinced cannot be procured elsewhere.

When the last reduction of cattle was made, I gave up the premium upon those which were discharged, which was my right; it would have amounted to 40,000 Rs. I gave it up, as I found it was not the pleasure of the Board to allow it. But I must now beg leave to state to you, that, upon making up my accounts, I find that my total loss upon discharged cattle comes to nearly one lack of rupees, which I am ready to testify, and is too heavy a loss for me to bear. I hope therefore that for this, as well as for the relinquishment of my contract, you will allow me an additional 10 rupees a head for the bullocks which I offer to deliver over to the Company.

I have the Honour to be, with the profoundest respect;

Honourable Sir, and Sirs,

your most obedient,

and most humble Servant,

Calcutta,

(Signed) JOHN FERGUSSON, Contractor.

26th January 1784.

Governor General.

2d February 1784.

The first article of the proposal in the contractor's letter being the difference between the cost of rum and arrack, is founded upon a resolution of this Board, and from that circumstance will of course meet with the concurrence of the Board.

The other articles regard the rate at which he proposes to deliver his stock to the Company. In stating this, his arguments appear reasonable, and the calculations at medium rates; independent of



of this, some return is due to the readiness with which he relinquished his right to a gratuity upon the last reduction. In consideration of this, and the very heavy loss (near one lack) certified to have been incurred upon discharged cattle, I propose that his present tender be accepted of, as stated in the letter before us; I am still further induced to this, as our present situation makes me wish to make him a proposal of a surrender of his right, to which we may the more readily hope for and claim his concurrence, after we shall have yielded to such of his claims as have appeared reasonable to us. The proposal I would recommend to the Board, if they concur in the above, is this,

That war being now at an end with our national enemies, as well as with all the powers of Hindostan, it becomes our first object to reduce our military establishment, and every thing connected with it, to its former state, or even lower, if the general peace, and probability of its duration, will admit of it. The contract offers one of the most considerable objects in this line; I therefore propose that we explain the ground of our views to the contractor, and recommend to him to join in the general welfare by a surrender of his rights on the first of next month, making a statement of the profits he may thereby relinquish and leaving it to the candour of the Board to make a final and equitable conclusion. I feel some satisfaction in making this proposal, because the grant of this contract has more than once drawn disagreeable and undeserved reflections upon my person in particular, founded upon my known regard for the first contractor Mr. Croftes. The urgency and dispatch of war will not suit with the cold and slow proceedings resulting from strict economy; I therefore agreed to the apparent high terms, that I might be assured of good service; I must do him the justice to say that I have not been disappointed, either in him or his successor Mr. Fergusson.

But now, that a change of situation stimulates me to attend more to economical than any other plans, I am glad to shew that no consideration of private friendship or regard can stand between me and what I conceive my public duty.

If the contractor's reply shall appear reasonable to the Board, it is my intention to recommend that an agreement conformable thereto be immediately made with him for the surrender of his contract; and that the charges of supplying and feeding bullocks and camels for the use of the army, and victualing the Europeans on this establishment, be managed by agency instead of contract, not doubting that I shall be able to make it appear that great savings may be made by this change of the mode.

Mr. Stables.

5th February 1784.

I am sorry that I cannot agree either to the Governor General's propositions or to the contractor's.

The contractor's demands, expressed in his letter, if I understand them, amount to above 2,60,000 rupees, for his stock, for relinquishing his contract, and the advantage which he conceives he has obtained by the omission of Government, not having given him notice, in August last, that his contract would not be continued beyond the stipulated period of five years. For my own part, I did not know there was such a clause in it, and I hope and trust no advantage will be taken of it: But if the contract must go on for the sixth year (which is a point of law whereon the opinion of the Company's Advocate General should be taken) I conceive that it is our duty to give the contractor immediate notice, not only that the contract must expire on the 31st of August 1785, but also that we will reduce, six months from this date, the number of bullocks in the following manner:—The brigade and troops serving to the westward of the Caramanalla should be continued to be supplied with bullocks on the war establishment as at present; the bullocks for the troops serving in the provinces and at the Presidency should be reduced to the peace establishment, or at least one half from the present number.

The proposition to purchase from the contractor his stock, and to pay him now the amount of the profits which he may state as likely to result to him at the end of nineteen months from this



this date, and of carrying on the business by agency, appears to me to lead to an increase, instead of decrease, of expence.

The orders of the Court of Directors on this subject, 11th April 1781, when I had the honour to be a member of the Court, a copy of which is here annexed, are clear and distinct, and ought to be obeyed:

Par. 61. " We therefore direct, that in future no greater number of draft or carriage bullocks be entertained, to be paid for by the Company, than shall be necessary for the service; that the terms of the contract be always advertised one year at least before the expiration of the subsisting contract; that the lowest terms, with good security for performance, be accepted; and that no contract for bullocks be on any account concluded for a longer term than three years."

Mr. Wheeler.

11th February 1784.

To the first Article.

As this Article has already been allowed by the Board, the difference of price between rum and attack must be carried to the credit side of the contractor's account, whether his contract be closed in 1784, or permitted to run on till August 1785; and therefore the payment of rupees 45,410, being the sum specified in the contractor's certificate as the fees sustained by the delivery of one article in the place of another, cannot be considered as making any part of the conditions on which the contractor offers to surrender his contract.

To the second Article.

As the present contractor received that part of his stock which was comprized in a former contract, from his predecessor, and as I understand it has ever been customary to transfer the stock at the expiration of the contract to the succeeding contractor, I see no reason why this Article should not be complied with; and as the contractor, upon a former reduction of cattle, appears to have given up an advantage to which he was justly entitled by the terms of his contract, and now offers to deliver to the Company a stock of valuable, well-seasoned, trained bullocks, such as, I understand, cannot be procured but at a very great risk, and in a great length of time; and as it is absolutely necessary that the Company should have a stock of cattle; and as it likewise appears much more for their interest to purchase those that are well trained and fit for use, than to buy others, and be at the expence of breaking them in, I think the addition of 10 rupees in the price of each bullock no more than reasonable, and shall therefore accede to the contractor's demand, as well as to the rates specified for the remainder of his stock.

With respect to the orders of the Court of Directors, quoted by Mr. Stabler, I must observe they have already been complied with, and the number of bullocks reduced in conformity thereto; since which the Commander in Chief (vide his letter 10th May 1783) not deeming the number of cattle remaining after the reduction had taken place sufficient for the service, applied for an additional quantity; but the Board, wishing to confine the cattle to the number prescribed by the Court of Directors, rejected his request.

Should a reduction of the army hereafter take place, some further reduction of bullocks will likewise be necessary, which can be much more easily effected under an agency, than it can possibly be when under the restricted limits of a contract; but as 4074 bullocks do not much exceed the number kept in service when the army was not one third of its present strength, I do not conceive that the establishment of cattle can be much reduced.

For these reasons, therefore, I agree to the Governor General's proposals of obtaining a surrender of the contract in August 1784, on the conditions offered by the contractor; and, for similar reasons, I have no scruple to give my consent to the obtaining a relinquishment of it at this time, instead of August 1784, in case the contractor will agree to give it up upon such terms as shall appear advantageous, and enable the Board to effect a saving in this article of military expence, by the mode recommended by the Governor General.



Here follows the Commander in Chief's letter, referred to in the above minute.

To the Honourable Warren Hastings, Esquire, Governor General, &c. Members of the Board of Inspection.

Gentlemen,

You have been pleased to direct, through your Secretary, that the establishment of bullocks be reduced to 4074, the number ordered to be retained by the Court of Directors for the service of Bengal and its dependencies, which instructions I shall cause to be carried into execution with as little delay as possible.

But previous thereto, I must request to be informed if it be your intention that this number shall be the establishment of draft and carriage bullocks, exclusive of the Beattie bullocks attached to the several corps, which, till the commencement of the present contract, were entirely distinct from, and not included in, the establishment of bullocks for the army: and I must take the liberty of offering it as my opinion, that the bullocks employed in that department of the service should again be kept separate, as the present reduced number of draught and carriage cattle, will not, during the war, allow of their being furnished out of the fixed complement, without subjecting some parts of the service to probable inconveniencies.

I have the honour to be,

Gentlemen,

Your most obedient humble servant,

Port William,
20th May 1784.

(Signed) G. STIBBERT.

Agreed, That the Secretary do write to the present contractor accordingly.

To William Bushby, Esquire, Secretary to the Board of Inspection.

Sir,

I have received the favour of your letter of the 12th instant, acquainting me, that the Honourable the Governor General and Council have been pleased to accede to my proposals for surrendering my contract on the 31st August 1784, as stated in my address to them of the 26th January, and informing me farther of their wish to obtain a relinquishment of it on the 1st of next month, instead of 31st August 1784; and desiring me to inform them what my profits would be for the ensuing six months; "that is, from the 1st March 1784 to 31st August 1784."—In answer to this requisition, I beg leave to acquaint you, that I calculate my profits at the rate of 15,000 S. Rs. per month, and which I hope the Board will be pleased to allow me for the six months next ensuing. This, however, I submit to their candour and justice, being ever ready to accommodate myself to their views: but I hope they will not make the compensation for the surrender less than the sum I have here stated, as I can prove that I have now upwards of one lack of rupees of bad debts on the contract books, which have been indispensably occasioned by my being compelled to give my agents an unlimited credit during the war; and to wipe off which, I have no resource whatever but my expected profits from this to August.

For the amount of my stock, and other articles stated in my letter of the 26th January, as well as for the compensation above-mentioned, I hope the Honourable Board will be pleased to issue orders on the treasury in my favour, as I have borrowed large sums on account of the contract, which is liable for them, and the only fund from which they can be paid. The sur-
render



surrender of the contract, and of the stock, as stated in my letter of the 26th January 1784, will of course be made by me to you on the last day of this month; and I request the Board will issue the necessary orders for their being received, and for victualling the Europeans.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

Calcutta,
13th February 1784.

JOHN FERGUSSON,
Contractor.

Governor General.

The contractor having computed his profits at 15,000 Rs per month, as gained upon an average, with all the hazards of a perilous campaign, and high rate of grain, attending that part of his stock which was in the Carnatic on service; and as the indemnification for the time to come, whatever shall be allowed will be a clear gain, without either risk or trouble attending it, I am of opinion, that the allowance of 10,000 Rs per month, for the ensuing six months, will be an equitable accommodation, and recommend that it be granted him, in full, for the consideration of his yielding this interval of the period of his contract.

I also agree and recommend, that for the amount of his stock, and other articles specified in Mr. Fergusson's letter of the 26th ultimo, as well as for the compensation above mentioned, an account thereof be made out by the Secretary of this department, and orders on the treasury issued to the amount, in favour of the contractor, to be delivered by the Secretary to Mr. Fergusson, on his final surrender of the contract; and the Secretary will consider the last monthly returns as a voucher of the number of cattle employed by the contractor; and in case any should be found deficient of the establishment at the expiration of this month, when the whole are to be delivered over, the contractor to be bound either to complete the establishment, or to make the necessary deductions accordingly.

It is with great satisfaction that I lay before the Board the accompanying letter from the contractor, who has stated, with much candour and exactness, what his real profits have been during the war. This letter will, I hope, fully contradict the various injurious reports which have been raised against the terms of the contract, the profits of which have been greatly exaggerated in private letters from hence, and which have served to prejudice the minds of the people in England, and of the Court of Directors against it, as particularly appears from their letter of the

It is now made evident, that the terms of the contract were by no means too high; and I am satisfied that every man of candour, and conversant in business, will admit, that a profit of 15 per cent. as stated by the contractor, certified by his book-keeper, and which can, if necessary, be verified on oath, was by no means adequate to the great risk to which he has been exposed.

To the Honourable Warren Hastings, Esquire.

Honourable Sir,

On a supposition that the terms I have submitted, for surrendering the bullock contract in August next, will be thought reasonable, and agreed to, I beg leave to make such observations as may be useful regarding it in future.

During the war 6700 bullocks were not always sufficient, extra ones having been required at times; but it now appears that on a peace establishment 4074 will do; and as these will belong to



to the Company, and fewer firdars and drivers will be wanted, I conceive that the expence may be considerably reduced.

The present allowances to the contractor, in time of war, are,

In time of peace, when bullocks are not wanted for actual service, it may be done, and by agency, as follows:

Per bullock, 3 seer of gram, or on March 4 seer	R. 3 12 0	Two seer of gram per bullock	— 2 8 0
Allowance for use, hire, and casualties	1 10 0	Picket ropes, &c.	— 0 8 0
Picket ropes, bridles, pads, &c.	1 0 0	of a driver	— 0 12 0
of a driver	2 8 0	of a firdar	— 0 2 4½
of a firdar	0 8 0		
	R. 8 12 0	Straw, contingencies	— 3 14 4½
			R. 4 6 0

6700 bullocks, &c. at 8. 12.	—	7,03,500 0 0
Which have been reduced to 4074, at 8. 12.	—	4,27,770 0 0
Saving already made, by the reduction of the number,	—	2,75,730 0 0
Further saving that will be made by reducing the expence of feeding, as above, and by obtaining a surrender of the contract and transacting the business by agency; viz.		
4074, on a war establishment, by contract, at 8. 12. is	— 4,31,251 9 6	
4074 — — — at 4. 6.	— 2,15,625 12 9	
Saving	—	2,15,625 12 9
Total Saving	—	R. 4,91,355 12 9

The bullocks are now well trained and seasoned, and the number of firdars and drivers can be readily augmented on an emergency.

Teavot and Durbunger are the only places where such bullocks can be had; they cost there from 20 to 30 R. each, and about as much more before they are trained and fit for service.

My profits, during the war, have only been 15 per cent. on the amount disbursed for victualing the Europeans, and furnishing camels and bullocks, which was not adequate to the risk; for if the Marattas had entered the provinces I must have been ruined. These profits are also liable to a reduction on account of bad debts, of which I now have R. 10,00,213.

I was under the necessity of giving my agents unlimited credit, and, as their accounts could not be furnished regularly, I often had no check upon them until it was too late. Such inconveniences do not arise in time of peace.

I shall with pleasure attend, when called, to give any explanation that may be desired.

My reasons for taking the liberty of stating these facts to you, are on account of the very unjust clamour which has been raised against the bullock contract, the profits of which have been exaggerated in a most incredible manner.

In order to be certain that my calculations were right, I have desired my book-keeper to compare them with the contract books, and he will certify hereunder that they are exact.

I have the honour to be, most respectfully,

Honourable Sir,

Your most obedient and

most humble servant,

(Signed)

JOHN FERGUSSON

P.S. The



P. S. The calculation of R^s 4. 6. per bullock is made on a supposition that they remain at fixed stations; when on March one fcer more gram shall be allowed, and a driver to every two bullocks. This will be a temporary charge which cannot now be estimated, and will seldom be incurred in peace.

(Signed)

JOHN FERGUSSON.

I do hereby certify, that I have examined the contract books, and find that the aforeaid calculations, regarding profits, and bad and doubtful debts, are just.

(Signed)

W. FAIRLIE.

Mr. Wheeler.

As there appears, by the accounts and estimates before the Board, that a very considerable saving will be effected, in favour of the Company, by procuring a surrender of the contract at this time, upon the conditions recommended by the Governor General, I am of opinion that they should be proposed to the contractor, and upon his acquiescing thereto, that the contract should cease from the 1st day of next month, and the business be finally closed.

Mr. Stables.

I have already expressed my sense of the obedience due to the orders of the Court of Directors relative to the bullock contract. I shall be very glad if any diminution of expence be effected by the mode proposed by the Governor General.

It is not yet obvious to me that there will; but I cannot venture to give any further opinion on this point, until the statement of all that is to be paid to the contractor, as well as the terms of the expected agency, be explicitly laid before us.

(Signed)

J. STABLES

15th February 1784.

STATEMENT of Mr. Fergusson's Claims, as admitted by the Board of Inspection.

1st. Difference betwixt the price of rum and arrack, as already allowed by the Board's resolution of the 23d August 1781	—	—	CR.	45,410
2d. 4074 Bullocks, at 40 S ^a R ^s each, is	—	—	S ^a R ^s	1,62,960
3d. 142 Camels, at 250 S ^a R ^s D ^o	—	—	—	35,500
4th. 18 Breaking-in carriages, at 800 S ^a R ^s D ^o	—	—	—	14,400
5th. Estimated value of the buildings	—	—	—	15,500
6th. Compensation for surrender of the contract at the expiration of the present month	—	—	—	60,000
Total	—	S ^a R ^s	2,87,860	= CR ^s 3,79,327

Errors Excepted.

14th February,
1784.

(Signed)

W. BUSHBY,
Secy.



Governor General.

February 1784.

The Governor General begs leave to deliver in the plan mentioned in his minute of the for conducting by agency the business of the late army contract; and for this purpose, recommends that a Company's covenanted servant be appointed agent for supplying and feeding bullocks &c. and for victualling the Europeans on the Bengal establishment, under the following regulations:

1st. That he shall receive the stock of the late contractor, as stated in his letter dated the 26th January.

ad. That his expences for feeding, &c. be limited not to exceed the following rate:

2 Seer of Gram per Bullock	-	-	-	Rs. 2 8 —
Picket Ropes, &c.	-	-	-	— 8 —
$\frac{1}{2}$ of a Driver	-	-	-	— 12 —
1-40 of Sirdar	-	-	-	— 2 4 $\frac{1}{2}$
Straw, Contingencies, &c.	-	-	-	— 7 7 $\frac{1}{2}$
				<hr/>
				Rs. 4 6 —

N.B. On march one driver to be allowed to every two bullocks, and 3 Seer of gram instead of two seer; which is taken from the peace establishment, as stated in the Contractor's letter to the Governor General, dated 3d February 1784, but to be reduced as much as possible below this rate; to effect which, a reliance must be placed on the fidelity and activity of the agent.

As to the camels, it is proposed that they still be reduced, as soon as it can conveniently be done, and, till the reduction takes place, the agent to be allowed 16 Rs. per month for feeding them, and for all other charges attending them.

That the conducting of the agency be subjected to all the controuls and checks, regarding muster and feeding, established in the late contract, with this addition, that the commanding officer at each station shall grant a certificate monthly, of the market price in his camp or cantonment of such articles as regard the agency, and that this accompany the monthly account of the agent; and whenever it shall appear from this certificate that the price of grain shall exceed 24 seers for one rupee sicca, in that case alone shall a proportionable excess, above the limited rate for bullocks, be allowed in the account of the agent. And in order to prevent the swelling of office charges for management, &c. at the Presidency and subordinate stations, it is proposed that the agent be allowed a commission of 10 per cent. for himself, and 7 $\frac{1}{2}$ per cent. upon the actual disbursement, for all charges of agents and office whatever, throughout the whole army, which according to the foregoing limited rate, will amount to Rs. 21,388 8. for himself, and 16,041 for all his charges.—And, in order to encourage him to procure every article at the cheapest rate possible, the Governor General further proposes, that a premium of 1-3d be granted to the agent out of the saving that may be effected upon the limited rate.

For example, if the expences can be reduced to 4 Rs. instead of 4. 6. each bullock, the premium to be paid out of the saving to the agent will be as follows:

4074, at Rs. 4. 6 per Month, is per Ann.	-	-	Rs. 2,13,885
4074, at Rs. 4 — per Month, is per Ann.	-	-	1,95,552
			<hr/>
Saving	—	Rs.	18,333
			<hr/>
1-3 of which to go to the Agent, being	-	-	6,111

With



With regard to the agency for the victualling contract, it no further regards the Company, than to see that justice be done to the men. The payment of the agency is a stoppage of the batta allowed to the men; that is to say, the agent shall receive the batta, being 10 sonaut rupees on full, and 5 sonaut rupees on half batta, and furnish the Europeans with the same articles as were supplied by the late contractor; and in lieu of all contingent charges, for office, firears, writer, or transportation of provisions and liquors, the agent shall be allowed a commission of 7½ per cent. on the amount of the batta rolls, which will come to about Rs. 18,000 per annum.

With respect to the passing and payment of the bills of the army agent, it is proposed to be as follows:—The agent shall procure muster returns of the cattle at all the different stations of the army monthly, which will specify the number of bullocks and drivers at each station, and be countersigned by the Commanding Officer of the corps, and the Commanding Officer of the artillery, under whose directions the cattle shall be mustered; the price of grain to be also certified in the return.

From the returns so procured the agent shall form his monthly bill, which will of course comprize the whole of the disbursements for bullocks, and which shall be paid by the military Paymaster General, provided he find it to correspond with the returns; and which, with the agent's receipt for the amount of his bill, shall be sufficient voucher to the Commissary General for passing the charges in the military Paymaster General's accounts. As to the bills for victualling the Europeans, batta rolls shall be made out at each station of the army, for each company, which shall specify the number of Europeans, the number on full, and the number on half batta, with the reasons for receiving full batta. This batta roll to be signed by the Captain or Commanding Officer of each company, who shall be answerable to the paymaster for any retrenchments that may be made from it. The batta roll shall be discharged by the military Paymaster of each station, and shall be sent with his monthly accounts to the Commissary General; and the batta roll, countersigned as abovementioned, shall be sufficient vouchers for admitting the charge in the paymaster's accounts.

The agent to be furnished with copies of all orders issued by the Board, regarding the bullocks, and victualling the Europeans.

(Signed)

W. HASTINGS.

The Governor General proposes Sir Charles Blunt for the Agency.

18th February, 1784.

Mr. Staples.

I wish to convince the Court of Directors, that there is a disposition in this Government to shew obedience to their orders; and I am determined that their orders shall be the only rule and guide of my conduct.

With respect to the proposition now in circulation, for supplying the army in future by agency I positively object to it, and will agree only to such measures as are ordered by the Court of Directors; I mean by advertisement, which is the only mode of ascertaining the actual expence, and the most beneficial to the Company; and perhaps no other will ever satisfy our superiors, that our measures are not jobs, or the effect of private and secret influence.

With respect to the contractor's claim now before me, amounting to Rs. 3,79,327, and an adjustment of his account, as I have already disapproved that contract in a different station, it cannot be expected that I will counteract that opinion, or make myself answerable; I must therefore



fore leave it to those Gentlemen, who were parties of the contract, to close it, and to be themselves responsible for the consequences of this deviation from the Court of Directors' orders.

(Signed)

JOHN STAPLES.

To William Bushby, Esquire, Secretary to the Board of Inspection.

Sir,

I have received your letter of the 17th instant, and cheerfully submit to the surrendering of my contract on or before 15th day of next month, upon being allowed a compensation, at the rate of ten thousand sicca rupees per month, from that time till the 31st of August next; and I engage to deliver over to the agents of the Company the number of cattle belonging to the establishment, as stated in my letter of the 26th ultimo, having accordingly directed my agents to be prepared for doing so, as per accompanying copy of circular letter; but if any cattle should be wanting, I hereby engage to replace such, or to pay for them at the same rates which the Company allow me. I therefore beg that the orders on the treasury may be granted to me as soon as possible, when I will deliver up the contracts.

I have the honour to be, &c.

(Signed) JOHN FERGUSSON,

Contractor.

Calcutta,
24th February 1784.

Copy of Circular Letter from the Contractor to the Agents, dated 19th February 1784.

Sir,

I have agreed with Government to give up my contracts for victualling the Europeans and for supplying bullocks and camels, on the 15th next month, by which time they will appoint some person to take charge. All the stock will then become the Company's property; I therefore request you will have it in as good order as possible; I mean the bullocks, camels, and breaking-in carriages; and if any of the latter are too old for repair, I beg you will order new ones to be made. Any buildings, bungalows, or sheds, which may have formerly belonged to the contracts, or have been erected at my expence, together with the measures for liquor, and any other implements that are now in use for the victualling branch, also the accoutrements belonging to the drivers and cattle, are to be delivered over at the same time with the cattle.

(Signed)

JOHN FERGUISON.

A true copy.

Contractor.

3d March



3d March 1784.

Mr. Wheeler.

I have said less upon the subject of the Bullock Contract, because my sentiments were so fully recorded upon its institution.

I am nevertheless under the necessity of observing, that however improvident the original engagement may have appeared to me, I have the satisfaction of seeing it closed with an advantage to the Company of at least one lack and a half rupees; which advantage results from the difference between the sum paid as an indemnification to the contractor, and the monies he would have received had the contract been continued till its intended period. In respect to the orders of the Court of Directors, of advertising for sealed proposals, the experiment has already been tried, with much inconvenience to the Company, and loss to the party contracting. This requires no further elucidation; it being perfectly well known to the Members of Government at the time the contract so entered into expired; and whether the reduction from the present contract, of St. Rupees 8. 12. to St. Rs. 4. 6. per month, will justify the Board in their deviation from the strict orders of the Company, must be determined by our superiors, and can be as easily ascertained by many individuals now residing in England, as it is already proved to my satisfaction; and for the above reasons, I should think I did an act of great injustice to the company, were I to withhold my consent to the redemption of the present contract. Whenever the war with the different powers of Hindostan shall be terminated, and the principal detachments reunited to the army, it will then be proper to consider whether to continue the agency now established, or to enter into a more permanent engagement, by supplying the army with bullocks upon contract, for the period recommended by the Court of Directors; and I therefore agree to the appointment of Sir Charles Blunt.

(A true Extract)

WILLIAM BUSHBY.

Late Secretary to the Board of Inspection.

EXTRACT of the General Letter to Bengal, dated 12th April 1786,
respecting the Bullock Contract.

EXTRACT of Court's Letter to Bengal, dated 12th April 1786.

Par. 66. **H**AVING, in our letter of the 11th April 1781, expressed a general disapprobation of the contract concluded in September 1779, for supplying the army with bullocks, &c. as well on account of the length of the term it was to subsist, as on account of the high price to be paid, we should have been well pleased at its being annulled, were not the terms upon which the contract has been relinquished nearly as improvident, and almost as much complained of, as the contract itself.



57. The contract was to subsist for five years, from the 1st September 1779. On perusing the agreement, we observe that it was optional in the Company to extend the term another year. It was accordingly stipulated, that unless notice should be given to the contractor, at the end of four years, of the Company's intentions herein, the contract was to continue to the end of the fifth year, or to the 1st of September 1785. One of our principal objections to the contract, was on account of the term of its existence being for five years; we accordingly decided, that one year at least before the expiration of this term you should advertise for proposals for a new contract upon the lowest terms, and that no contract for bullocks should be on any account concluded at a longer period than three years. But notwithstanding these positive injunctions you not only neglected to advertise at the end of four years, but omitted to give the contractor the notice above specified, by which omission the contract became legally extended to six years, thereby furnishing a pretext for purchasing a relinquishment of the contract at the expiration of five years, at the expence of C. Rs. 3,09,327. The compensation to the contractor for his surrender of the contract, at the expiration of the month of February 1784, is stated at 69,6000, making together the enormous sum of C. Rs. 3,79,327.—The particulars, as entered in the extract of proceedings of the Board of Inspection, respecting the bullock contract, are as follow:

1st.	Difference between the price of rum and arrack, as already allowed by the Board's resolution of the 23d August 1781		CRs.	45,410
2d.	4,074 Bullocks, at 40 Sa. Rs. each, is	Sa. Rs. 1,62,960	—	1,89,033
3d.	142 Camels, at 250 Sa. Rs. each	35,500	—	41,180
4th.	18 Breaking-in carriages, at 800 Sa. Rs. each	14,400	—	16,704
5th.	Estimated value of the buildings	15,000	—	17,400
6th.	Compensation for surrender of the contract at the expiration of the present month	60,000	—	69,600
Total		Sa. Rs. 2,27,860	C. Rs. 3,79,327	

58. Upon a slight and superficial view of the preceding account, it appears as though the Company had received a valuable consideration for the whole sum which it was thus agreed to allow the contractor; but upon a more accurate examination of the subject, and of the materials on your subsequent proceedings, the reverse is evidently manifested.

59. By a clause in the contract, the bullocks were to be of a certain height and strength, above the age of four years, and under the age of six, and to be continued to the age of twelve, and no longer.—It must be remarked, that there is no stipulation in the contract, for obliging the Company to take the stock in hand at its exportation, and it might therefore be reasonably supposed that as the contract was drawing near its termination, the stock of cattle would not be the best; but without ordering any muster to be made of the bullocks, which would have been a very natural proceeding, or any examination as to their fitness and ability for service, and of their standard, size, and age, you agree at once for 4,074 Bullocks, at 30 Sa. Rs. each (with an additional 10 rupees a head, on account of a former discharge of cattle) amounting to C. Rs. 1,89,033.

70. As no examination was ordered previous to a final settlement with the contractor, so we do not find upon your proceedings any report as to the state of the cattle, which you had thus indiscriminately purchased, untill some nine months after the business was concluded; when the agent whom you had appointed for the future management of this department observed to you, that having had no authority to dispose of the *lean, old, diseased, and galled* cattle, and to supply their places with *fresh, young stock*, it could not be expected their general appearance should be improved, or indeed so good as formerly, especially as the present stock of cattle consisted mostly of such as have been at work five or six years, *a very small number of them being less than ten or twelve years old*.—There need no further evidence of your improvident conduct upon this occasion, than is here given by the agent.—Nor is this the whole extent of that evidence.—He supposes that twenty-five rupees each will be sufficient to provide fresh and young bullocks to replace such as were unfit for service, and which you had purchased at thirty rupees; and rupees 200 each for camels, for which you had paid 250.



71. Having thus expressed our disapprobation of our inattention to your orders, whereby the contractor was suffered to have a legal claim upon the Company for a continuance of his contract to the end of six years; and of the improvident bargain you made with him, for procuring a relinquishment of the contract, particularly as to agreeing indiscriminately to receive his stock of cattle at an extravagant rate, without any examination as to their fitness for service; we shall proceed to notice another breach of our orders, in two instances; first, in not advertising for proposals—and secondly, in resolving to manage this business in future by agency.

72. Our letter of the 23d March 1770 positively directed you to advertise for, and receive such proposals as might be offered for supplying the troops with provisions, and for furnishing draught and carriage bullocks; and in all cases those proposals which appeared the most reasonable in point of charge were to be accepted. Our letter of the 12th July 1782 contained a general disapprobation of agencies, and of the 15 per cent. commission allowed on the agent's disbursements; and directed all such appointments to be annulled, adhering to and repeating our former orders, that such part of the Company's business as could be done by contract should be so executed; but in the instance before us these injunctions were totally disregarded. We observe that you agreed to allow the agent sixteen rupees per month each, for feeding 142 camels which you purchased from the contractor, and for all other charges attending them; of the profit which would have arisen to the agent from this allowance, we are not able to judge.—We observe, however, that by the minute of our late Governor General, Mr. Hastings, submitting this measure to your approbation, it was proposed that the camels be reduced so soon as it could conveniently be done; upon which, it is natural for us to remark, that if so great a number of camels were deemed, at the time the purchase was made, no longer necessary for the use of the army upon a peace establishment, it was a waste of the public money to purchase of the contractor one hundred and forty-two, at 250 rupees each, amounting in the whole to 41,180 current rupees; and that this number was necessary, appears by a subsequent letter from your provincial Commander in Chief, dated the 16th February last, wherein he states that *ninety* would be sufficient; but as the elephants, of which he likewise proposed a reduction, were furnished by a contract, of which there were then two years unexpired, he recommended that the camels employed under the agent should all be discharged, and the surplus elephants distributed in their room, which was accordingly agreed to.

73. But we are not able to ascertain the whole expence of this agency, or the extent of the profits to the agent; for we find by your consultations of the 31st January 1785, the agent requested an allowance of 200 rupees for the annual repairs of each breaking-in carriage, and 3,000 for the rent and repairs of godowns and sheds.

74. Although in the measures taken by our Governor General and Council, on the subject of the agency given to Mr. Auriol, as well as that which was afterwards committed to Sir Charles Blunt, we find much reason for disapprobation, we do not mean to imply any censure upon Sir Charles Blunt, whose conduct seems to be free from any imputation of neglect or unfairness; and if his representation to you on the 16th July 1785 is founded in truth, as we see no reason to doubt, we do not consider the allowances made to him for the commission and expences of the agency as unreasonable.

75. We observe that Mr. Wheler, in his minute of the 3d March 1784, declares his opinion, that the experiment of advertising for sealed proposals, in pursuance of our former orders on the subject of victualling and bullock contracts, "has already been tried with much inconvenience to the Company, and loss to the party contracting;" however, we must confess the truth of this position has not been satisfactorily demonstrated to us. That particular contracts might fail, we do not doubt; the contract might be injudiciously formed, or various circumstances might contribute to its failure, which were never properly investigated; but, in a general view of the subject, we have not seen sufficient cause to depart from the principles which have always actuated our instructions upon this head, that, in a contract properly guarded and formed, with responsible persons, upon notice publicly given a considerable time before-hand, the Government is less liable to be deceived or ill served than it is by the mode of agency, where influence is more likely to prevail, where every erroneous calculation turns to the public detriment, and at all events the expence is indefinite.

76. The early attention you gave to this important article, after the restoration of general peace, is highly satisfactory to us; and we approve the reduction you ordered on the 13th April



April 1785, in consequence of the opinion you had obtained from our Provincial Commander in Chief: We further rely on you, that when you have received an explicit answer to the reference made to him, as mentioned in the 81st Par. of your inspection letter of 31st July 1785, and have collected every possible information upon this subject, you will adopt such a plan for the better victualling of the army, and for the provision of elephants and bullocks, as may be agreeable to our former and present orders, and best calculated to promote the good of the service, and, at the same time, consistent with that economy so necessary to be observed in every branch of the public expenditure.

77. We cannot conclude these animadversions, without adverting likewise to your letters in the secret department of inspection of the 25 March and 31st July last; giving you the due praise for the progress you have made in the general reduction of expences, and referring you to our former orders of the 11th April and 21st September last, on this very important subject.

COPY of the Proceedings of the Governor General and Council, in the Years 1785 and 1786, relative to Sir Charles Blunt's Bullock Agency and Contract.

EXTRACT of Letter from the Governor General and Council, in their Secret Department of Inspection, dated 31st July 1785.

SOME reform has been proposed in the bullock and gunpowder agencies, and we were doubtful whether it might not be advisable to publish for proposals for the execution of these duties by contract; but as these are materially connected with the army, and as an apparent advantage gained by converting these agents into contract on lower terms, might in reality be attended with great loss to the Company, the Commander in Chief has been requested to look over the papers relative to these agencies, and propose to us any plan for conducting the duties, which may at once be favourable to public oeconomy, and the real good of the service.

EXTRACT of the Proceedings of the Governor General and Council, in their Secret Department of Inspection, dated 1st August 1785.

The Governor General informs the Board, that he had in contemplation to propose some reform in the bullock and gunpowder agencies, and that he wished to have ascertained, whether by publishing for proposals for the execution of those duties, agreeable to the general tenor of the Company's commands, they might not be managed at a less expence, and with greater benefit to the Company's interest. But as both these branches of the service are materially connected with the



the army, and as an apparent advantage gained by converting these agencies into contracts on lower terms, might be in reality attended with a great loss to the Company, the Governor General requests that the Commander in Chief will be pleased to look over the papers relative to these agencies, and propose to the Board any plans for conducting the duties of them, which may at once be favourable to public economy, and the real good of the service.

EXTRACT of the Proceedings of the Governor General and Council, in their Secret Department of Inspection, dated 24th August 1785.

The following Letters received from Mr. Mackintosh and the Army Agent, are now recorded.

To the Honourable John Macpherson, Esquire, Governor General, and Members of the Supreme Council.

Honourable Sir, and Sirs,

Having been Agent to the Contractor to the army some years, and having acquired a knowledge and experience in that time, I am induced, in these times of public savings, to lay before you the following proposals, which I hope will meet with your approbation. I will feed, &c. every bullock, for 3 Rs. 10 As. per month, and every camel for 10 rupees per month, including the present number of drivers; by which, I believe, the Company will save about sixty thousand rupees a year, after paying me the present commission of 17½ per cent. on the disbursements, according to the present establishment.

Should the Board have any doubt about this, I beg it may be referred to the Paymaster General; and in order to make it more clear and satisfactory, as well as to prevent trouble, and the swelling of account, I also agree to do it by contract, for a term of one, two, three, or more years.

With respect to the victualling part of the contract, it is already done on such low terms, that I cannot undertake to do it for less.

If there is any existing engagement binding on the Board for conducting this business, it is far from my intention to presume that they would break it. I only made the above proposition, in the belief, that if they are not under engagements, they will deem the savings I have stated an object well worth attention.

I have the honour to be.

Honourable Sir, and Sirs,

Your most obedient, and

most humble Servant,

Calcutta,
15 February 1785.

(Signed)

Wm. MINTOSH.



The Honourable John Macpherson, Esquire, Governor General, &c. Members of the
Supreme Council.

Honourable Sir, and Sirs,

I have had the honour to deliver in proposals to your Honourable Board the 15th ultimo, for feeding, &c. bullocks for 3 Rs. 10 As. per month, and camels for 10 rupees per month; by which it appears the Company will save upwards of sixty thousand rupees a year, agreeable to the late establishment, as published in general orders; but lest it should be suggested, that I have not specified what quantity of gram every bullock was to have per day, I now beg leave to maintain, that I mean to conform in every respect to the two regulations (namely) to give every bullock two seer of gram per day, besides the usual allowance of straw, exclusive of picket ropes, with the same number of drivers and sirdars as are particularly specified in these regulations, which are to be binding on me; and in order to remove any doubt the board might have, I will give unquestionable security for my fulfilling the terms of the contract for a certain time of one, two, three, or more years.

I have mentioned, in my letter of the 15th, that if the board was under any engagements to the present agent for conducting this business, I could not presume they would depart from it.

I have the honour to be,

Honourable Sir, and Sirs,

Your most obedient, and

Calcutta,
10th March, 1785.

most humble servant,

(Signed)

Wm. M'INTOSH.

To the Honourable John Macpherson, Esquire, Governor General, &c. Members of the
Supreme Council.

Honourable Sir, and Sirs,

In the proposals which I had the honour to give in a letter bearing date the 15th February, for feeding, &c. bullocks and camels, I mentioned, that the victualling part of the contract was already done on such low terms, that I could not offer to do it for less; but in case the Honourable Board should understand from this that I have a desire of their being separated, I beg leave to mention, that it is my wish they should go together, as they have hitherto done.

I have also offered, in my letter of the 10th instant, to give undoubted security, to which I refer; being with the utmost respect,

Honourable Sir, and Sirs,

Your most obedient and

Calcutta,
14th March, 1785.

most humble servant,

(Signed)

Wm. M'INTOSH.

To



To the Honourable John Macpherson, Esquire, Governor General, and Council of Bengal.

Honourable Sir, and Sirs.

As I humbly conceive the accompanying representations to your Honourable Board to contain a full and satisfactory answer to the offer lately made by Mr. Mackintosh, respecting the feeding of the army cattle, I request the same, together with the papers accompanying it, and Mr. Mackintosh's letter to the Board, may go home by the first opportunity to the Honourable Court of Directors, for their full information respecting the manner of that business being conducted by,

Honourable Sir, and Sirs,

Your most obedient

Humble servant,

Calcutta,
15th March 1785.

(Signed) CHA^S W^M BLUNT,
Army Agent.

To the Honourable John Macpherson, Esquire, Governor General, and Council, Bengal.

Honourable Sir, and Sirs,

I beg leave to lay before your Honourable Board the following representation and remarks on Mr. McIntosh's letter respecting the feeding of the army cattle.

On a supposition that another year of scarcity, such as the last, should again occur, it requires no argument to prove that Mr. McIntosh cannot feed the cattle for the same money he can do now that the scarcity no longer exists, and the food of cattle is become, and daily is becoming, more and more cheap. His statement, therefore, that according to the present establishment his offer holds out a saving to the Company of more than 60,000 rupees per annum is not strictly true, and tends to mislead the Board.—Whether Mr. McIntosh means that additional drivers and food, when on service, with pads, ropes, &c. are included in his offer, or means they should be made incidental charges, is not clearly expressed; neither does the proposal specify the quantity nor quality of food to be given, if any checks or controul of Commanding Officers on these heads, or as the real numbers to be kept up, is intended. But however he may mean on these

R^s As

points, the difference between 4. 10, the present rate of feeding, when grain is at a medium price, and his proposal of 3. 10, on 3,000 head of cattle, amounts only to rupees 30,000, instead of 60,000, as he states. For it would be unfair to state the present establishment to cost the Company, on an average, that which a year of famine has made it amount to. But his erroneous statement tends further to deceive the Board; for at the present price of the food of cattle, the agent thinks he may safely affirm, they are in many places at this time fed under the

R^s As

the rate of 4. 10, and by the present regulations of the agency, the price of feeding falls with the price of food, and this the agent is of necessity bound strictly to observe. So that if the price of grain continues to fall, as there is every reason to expect, the charge to the Company of feeding their cattle, with drivers, and all the other articles, will from this time be as low as Mr. McIntosh's offer; and his boasted saving, therefore, on the present establishment, will very soon sink to nothing. It cannot be the intention of Government to deceive themselves, by supposing it in any man's power to keep their cattle in proper and serviceable condition, in times of great scarcity.—Whoever undertakes to do so in such times, must either fail in his contract, or ruin the cattle by illicit practices, such as giving improper food, or short allowances, or defraud the



the Company, by charging non effective cattle and drivers; so that Mr. McIntosh's offer amounts in fact to no more than this—That he is willing to contract to feed the cattle, in cheap times, as low as the present agent is bound to do it, and will venture to contract to perform, in dear times, what no man can perform. The rate of agency was calculated from medium prices; and the spirit and intention of it is, throughout, that the cattle being the Company's property, should always, and at a certainty, be maintained in healthy and serviceable condition, let the price of gram rise or fall, consistent with justice to the Company, and a fair advantage to a responsible servant.—Sure it can never be the intentions of Government to put that servant in a situation liable to ruin, by binding him to perform what may become impossible for him to perform; which would infallibly be the case of a contract taken out at a low rate, and succeeded by seasons of real scarcity. With respect to the security offered by Mr. McIntosh, I beg to observe, that the present agent, being a Company's servant, is always under security, and is besides liable to dismission from the service for misconduct or breach of trust, and thus is liable to a much heavier penalty than any pecuniary mulct, and under stronger security for his good behaviour; besides, any security Mr. McIntosh can give can never avail the Company, because the points to be secured, being general and indeterminate, it will ever be next to impossible to prove specific charges so as to recover at law. Should the cattle at any time hereafter be found in a state unfit for service, he has it always in his power to say—the service has been hard; the cattle have grown old; the season has been inclement, and they have been fed as well as the low price allowed me would afford; so that the security offered by Mr. McIntosh, in fact, gives him no title to a preference over a Company's servant already in possession of the office, and without the smallest complaint against him: Should this mode of application (uncalled for by Government) be admitted into precedent, no servant of the Company can think himself safe in his office; any person who is out of employment, or junior servant, may step forward and say—I will make gunpowder cheaper than this man, I will make salt cheaper than that man, and I will make cloth cheaper than another; the ill blood that must necessarily ensue, would produce effects of the most mischievous and fatal kind, and put an end to all harmony and confidence in the service. Mr. McIntosh confesses the victualling branch of my office to be done on such low terms, that he cannot undertake to do it for less, and he says true; I can produce instances, where the batta drawn, with commission upon it, does not amount to the expence; and I must beg leave to advance this as a reason, why the two branches of feeding and victualling should not be separated, the duty being performed by the same assistants, the expence is thereby divided, which would otherwise fall too heavy on either. The late reduction in the number of cattle having decreased the agent's commission one fourth, without lessening his expence in the smallest degree, is another reason against further reductions upon his office; on the whole, whenever the price of the food of cattle shall enable Mr. McIntosh to maintain them in proper serviceable condition at the rate he offers, it will be still more in the power of the agent to do so, because he has European and other assistants acting for him in both branches; and when, from the high price of grain, it will not be in the agent's power to keep the charge of feeding below or at the rate of the present agency, it must be equally out of the power of any other person to do so by fair and honourable means. A circumstance I must beg may attract the attention of the Honourable Board is, that at the moment of my entering upon my office, and ever since, it having been a time scarcity, almost of famine, it would be unfair to calculate the Company's average expence by such a year, and it would be unjust to deprive me of the opportunity of making appear the advantageous footing the agency stands upon, at the moment an appearance of plenty affords a prospect of their doing so; the injustice must appear still greater, if it is considered I have had innumerable difficulties to struggle with, owing to many necessary regulations lately submitted by me to the Board being unprovided for, and owing to such a general scarcity of money, that though employed by an agent disbursing the Company's money, I am at this moment in advance considerably more than a lack of rupees. I therefore trust the present offer will not appear to hold out any such advantage or saving as to entitle Mr. McIntosh to dispossess a Company's servant of his office, even if the Board should determine to make any alteration in the mode of conducting the business, but which I trust they will see no cause immediately to do; as I have reason to hope it may shortly appear, that the agency, upon its present footing, has been under the consideration, and has received the approbation of the Honourable Court of Directors.

Presuming that a matter of so much importance as the permanent good state of the army cattle, will not be decided upon by the Honourable Board, without all due information from those best qualified to give it, I shall beg to refer the Board to Colonel Pearse, Commandant of the Artillery, and Lieutenant Colonel Duff, who has had the command ever since my appointment, and to the Commanding Officers at the different stations, requesting them to certify, whether



whether the allowances to the cattle have been more than barely sufficient, whether they have been duly distributed, whether the business of both branches of feeding and victualling has been properly conducted, and whether the cattle are not at present in general good condition; and I humbly beg leave to accompany this representation with the papers and copies of letters, extracted from my correspondence, and hereunder specified, bearing testimony to the above points.

I am,

Honourable Sir, and Sirs,

Your most obedient

Humble servant,

CHARLES W^m BLUNT,
Army Agent.

Calcutta,
25th March 1785.

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|------|---------------------------------------|----------------|------------------|
| A. — | Agent's Letter to Commanding Officers | | |
| B. — | Major Crawford's Answer to the above. | | |
| C. — | Colonel Eyre's | D ^o | D ^o . |
| D. — | Colonel Fullerton | D ^o | D ^o . |
| E. — | Lieutenant Polhill | D ^o | D ^o . |
| F. — | Lieutenant Colonel Daff | D ^o | D ^o . |
| G. — | Major Eaton | D ^o | D ^o . |
| H. — | Colonel Ironside | D ^o | D ^o . |
| I. — | Sir John Cumming | D ^o | D ^o . |

Calcutta, 7th December 1784.

Sir,

Complaints being made from several stations of the army, that the Company's cattle are in bad condition, and as I may consequently be blamed for the causes of it, I beg leave to assure, that I have constantly directed those persons in charge of them to give their full allowance of food, as I never wished to reap any kind of advantage from that part of my agency.—I am well aware that black people are not to be depended upon; and as I cannot possibly have European agents at every station, I must request that you will do me the favour to direct some person to be a check upon my people with you, that justice might be done to the cattle.

The beefy cattle of the establishment form a very considerable part of the carriage bullocks; being entirely under the charge of people who are not accountable to the agent; I have every reason to think they are defrauded of great part of their allowances of food, and that they are much overloaded; the weight stipulated for a bullock to carry being only 160 pounds, and I am informed, that their burden of water is not less than 300lb.—This I must believe, from the wretched condition in which they are constantly returned to me; and I particularly intreat that such orders may be given respecting them, as will, if possible prevent these abuses, which are certainly practised.

I have the honour to be,

Sir,

Your most obedient humble servant.



To Sir Charles William Blunt, Army Agent

Sir,

I am favoured with your letter of the 27th ultimo, relating the cattle attached to my corps. In reply, I have to acquaint you, that ever since the commencement of your agency, I have directed a certain number of gun lascars to see that they are properly fed, and attended duly; and as they are in excellent order, I have no room to suppose they are defrauded of their food; this method I shall continue to observe; and I shall also take care that the beefy cattle are not overloaded, according to your desire.

I have the honour to be,

Sir,

Your most obedient servant,

Jelda,
the 7th January, 1785.

(Signed)

JAMES CRAWFORD.

Sir,

I am favoured with your letter of the 27th December. In answer to which, I have to assure you that no complaint has gone from me of the bad condition of the cattle at this station, further the remark made upon the returns, which you are by no means accountable for.—A few of the bullocks are so old as to be quite worn out, and can never be fit for any service, than under the standard: Upon my taking the command here, I enquired particularly how such cattle came to be produced at Muster, and had a very satisfactory account from the contractor's agent, that they were left here by different detachments, and originally came from the troops who had been employed in the Decan—Your sircars tell me, that they have positive orders to give the bullocks the full allowance, and they assure me it is given to them. It is true they do not look pampered, but if they had double the quantity of grain it would be the same, for the season is very severe, and the cattle lay out on the hard ground in the cutting wind, with want of buffey which is not to be got) make them appear in a worse condition than they really are; in the rains I allowed them to go about 12 cofs off to graze; at present I believe they get some cut straw.

The burthen of a beefy bullock was always the same as it is now; and since I have been in the service, it has been a general remark, that they were the fattest and best cattle, owing to the attachment of the man to the beast that was his constant companion, who took care he should always have his full and proper allowance.

It is the custom of the army in large camps or cantonments, for a good non-commissioned officer of artillery to be appointed bullock ferjeant, who is to see the cattle get the quantity of grain, &c. and at proper times this person is placed there by the Commanding Officer as a check upon the contractor.

I will, with great pleasure, comply with your request in appointing a person to inspect the conduct of your sircars; it would be necessary that you should give a ferjeant so employed 10 or 12 rupees per month.

I have the honour to be,

Sir,

Your most obedient humble servant,

GEO. B. EYRE,
Lieut. Colonel.

Dinapore,
January 8, 1785.
Sir Charles Wm. Blunt, Bart.