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INDEX

TO THE

STATISTICAL REPORTER.

	PAGE		PAGE
Ahmedabad, Municipal taxes	49	Do. Trade Statistics... ..	118
Agriculture, Statistics of India—Europe	102	Indigo, Statistics of	140
Act No. VI. of 1868, Municipal Committees in the N. W. Pro- vinces	20	Imports, Comparative statement of	142
Addiscombe, supplies to the College, 1836 to 1847... ..	90	Do. Statistics	145
		Irrigation, Pergunnah Tirwa,	175
		Do. N. W. Provinces	184
Bhagulpore, Municipality of	85		
Bombay Town and Island, Municipality of	44	Java, Statistics	140
Bombay, Municipal Finance	45		
Bombay, Forests of	52	Kattyawar, Statistics of Agriculture... ..	171
Do. Prices in	59		
Do. Presidency, Prices of European consumption in... ..	60	Local Expenditure, N. W. Provinces... ..	23
Do. do. of Native do.	61	Miscel. Statistics	140
Bombay and Bengal, comparative prices in	64	Land Revenue, Madras 1870-71	157
Bombay, Prices and wages in... ..	65		
Bombay Presidency, Statistics of 1869-70	90	Madras, Mofussil Municipalities	43
British India, Educational Statistics	138	Do. Prices 1871 to 1871	59
Bullion, Exports from 1708	134	Do. Land Revenue 1870-71	157
British Indian Association, Bengal Commerce, by Kissen Mohun Mullick	137	Modern Prices, India	81
Bombay and Bengal, external commerce of... ..	141	Municipality, Central Provinces	9
		Do. Bhagulpore	35
		Do. Dacca	34
Central Provinces, Municipality of Nagpore	9	Municipal Taxes, Ahmedabad... ..	49
Calcutta, Municipal Finance	31	Municipal Finances, Calcutta... ..	31
Do. Water supply	32	Do. Bengal	34
Ceylon, Trade of 1870... ..	53	Do. Bombay Town and Island	41
Do. Coffee estates of	54	Do. Bombay	49
Cerealia, prices of India	83	Do. Madras	36
Cotton, Cotton wool	138	Do. N. W. Provinces and Punjab	19
Do. Piece goods	138	Do. Oudh	13
Do. Twist and yarn	139	Do. Punjab	25
Canals, N. W. Provinces	173	Do. Poona	28
Do. Irrigation, Pergunnah Tirwa... ..	176	Do. Surat Municipality	61
		Do. Sind	52
Dacca, Municipality of	34		
Deaths, by wild beasts and snakes, &c.	169	N. W. Provinces, Local expenditure	23
Distress Warrants.	49	Do. Octroi rates and rules	28
		Do. License Tax on Kilns	25
Educational Statistics, British India	108	Do. Statistics of Agriculture	75
Exports, Calcutta for 1871	113	Do. Prices	77
East Indies, European Trade with	116	Do. Canals	173
Exports	142	Do. Irrigation	164
Do. From Kurrachee, 1847-68.	150	Native Consumption, prices of Bombay Presidency	61
Do. India, 1757 to 1793	151		
Forests, Bombay	52	Octroi Duties, India	1
Government of India, Octroi duties... ..	2	Do. N. W. Provinces	4
Grain, Statistics	86	Opium, Statistics of	141
India, Municipal finance	1	Punjab, Municipal finance	25
Do. Saving's Banks Bengal, 1870-71	55	Do. Octroi in	27
Do. Modern prices	81	Prices Current, Modern—range of India	57
Do. Agriculture Statistics	102	Do. Bombay	59
		Do. and Wages, Bombay 1865	65
		Do. Sind Division	74

INDEX TO THE STATISTICAL REPORTER.

	PAGE		PAGE
Do. N. W. Provinces	75	Do. Piece Goods	137
Do. Madras 1851 to 1871	79	Sugar, Statistics	139
Do. Modern India	81	Tea, Indian	141
Do. Cerealia in India	83	Trade, Ceylon	53
Do. Tabular of grain	86	Do. Statistics, India	114
Do. Western India—Memorandum on	97	Do. do.	145
Revenue, Land, Madras, 1870-71	157	Do. History of European, with East Indies	116
Do. Salt do. do.	160	Treasure, Imports and Exports from 1814-15	143
Salt Revenue, Madras 1870-71	160	Tonnage, of all vessels at ports in British India to various countries	154
Do. Bazaar price, Madras	30	Value, Merchandise and Treasure imported into British India	147
Saltpetre, Statistics	140	Do. Imports and Exports between British India and the United Kingdom, &c., 1834-35 to 1849-50	153
Statistics, Bombay Presidency	93	Wages, Bombay, 1865	65
Do. Trade of India	145	Water, Distribution—Madras	39
Do. Indian trade, tonnage of vessels entered at ports in British India	170	Do. Supply—Calcutta	32
Saving's Banks, India, Bengal Presidency	55	Western India, Memo. on prices, Sir Bartle Frere	94
Snake Bites. Deaths from	109	Wheat, Prices N. W. Provinces 1826-36	65
Surat, Municipality	51		
Sind, do.	52		
Silk, Raw	137		

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Vol. III.]

BOMBAY, MONDAY, 21ST AUGUST 1871.

[No. 1.

MUNICIPAL FINANCE.—INDIA.

OCTROI DUTIES.—4TH NOVEMBER 1867.

THE Secretary to the Bengal Chamber of Commerce in March 1867, addressed the Secretary to the Government of India, regarding octroi duties in towns and cities. The soundness of the statement made by Sir Charles Trevelyan, in his budget statement of 1864, was urged; and the desire of the Chamber expressed to see "the obstructive obstacle removed." The statement of Sir Charles Trevelyan was as follows:—"Municipal receipts form another increasing item. The mode of raising the Municipal funds, depends, of course, upon the Municipalities. In the Punjab and North-West the favourite form is by an octroi or town duty. Such duties were formerly levied on behalf of Government, and were abolished thirty years ago, in the wake of the transit duties, because they interfered with the free course of the general trade through the principal marts. Since their re-introduction in the shape of a Municipal tax, the same systems have re-appeared. The principle that town duties are a tax on the consumption of the towns, for whose benefit they are levied, and that they should on no account be extended to any article belonging to the general or transit trade, ought to be jealously guarded."

It appeared that no such tax was levied within the jurisdiction of the Lieutenant-Governor of Bengal; and the Secretary's letter was forwarded by the Government of India to the Administration of the Central Provinces, evoking the following letter:—

From C. BERNARD, Esq., Secretary to the Chief Commissioner, Central Provinces; to the Secretary to the Government of India, Financial Department, Simla, dated Napore, 31st May 1867.

I am directed to acknowledge the receipt of your letter forwarding, for consideration and report, a letter in which the Chamber of Commerce offer sundry objections to the imposition of octroi duty on European piece goods. In reply, I am to submit an expression of the officiating Chief Commissioner's views, to the following effect:—

The Chamber of Commerce urge arguments which may be ranged under two heads, namely:—

- I.—General objections against the principle of the octroi tax and against its imposition in any shape.
- II.—Special objections against the levy of octroi on European piece goods.

First, with reference to the general objection. It will be in the recollection of the Supreme Government that, in the year 1864, Mr. Temple, the late Chief Commissioner, submitted a report upon the subject of octroi duties in the Central Provinces, their introduction, their administration, and their general acceptance with the people. The remarks offered in that despatch appear to be applicable now; and the officiating Chief Commissioner would solicit permission to extract the subjoined paragraphs therefrom.

"Municipal funds in the Central Provinces are raised almost everywhere by town duties; and concerning this mode of raising Municipal funds, I am to submit the following:—Town duties, as raised in the Central Provinces, are not obnoxious to the objections to which transit duties are so open. Liability to duty is confined, as far as possible, to articles which are imported for actual consumption within a town. Goods in transit, are exempt from town duty, so that there may be no perceptible restraint on trade. So very careful has this administration been to guard against town duties operating in restraint of trade, that whenever a fair is held within a town duty cordon, the levy of all duty at that town ceases during the currency of the fair. The tariff of duty is not the same in every town of these provinces, but no tariff can be drawn up or altered without the Chief Commissioner's sanction. Special pains are taken to adjust tariffs so as to tax only local consumption, and so as to cause the least possible amount of trouble and vexation to the importer. Occasionally an individual complaint may be made regarding some item in a tariff, and if, on investigation, the tariff should appear objectionable, such item is modified. But no general complaint from any large section of the community has ever been preferred, directly or indirectly, so far as the Chief Commissioner is aware, against town duties. People may occasionally ask to be relieved from paying the duties just as they would object to any kind of taxation whatever. But in the main, it is believed that this (the town duty) mode of raising Municipal funds, is more acceptable to, or less objected to by the tax-payers, than any other form that could be adopted. Certainly there is no other tax from which an equal amount of Municipal funds (amounting last year to Rs. 3,70,336-14, and expected to amount to Rs. 4,40,000 this year) could be raised with so little dissatisfaction on the part of the tax-payers. If the townspeople were offered to raise the same amount in some other way, doubtless such position would be worthy of consideration. But so far as is yet known, no such change would be preferred by the people; and until some preference shall be evinced, it may be best to leave well alone. The attention of all Commissioners and Deputy Commissioners has however been directed to the subject, so that if the people shall show any desire for another mode of raising the money, their wishes, if fair and reasonable, may be met. I am here to remark that one mode of raising local income, which is directed in the Calcutta Municipal Act, *viz.*, a license duty on persons exercising trade and professions, has from ancient times, been a source of Imperial revenue in the districts which formerly composed the late province of Nagpore and in Sumbulpore. The pandree tax, which after revision is expected to yield to the Imperial revenue Rs. 2,25,000 a year, is in effect a license duty on trades and professions. This item of revenue is purely exceptional, and is kept up merely because it has always existed, and because it is unobjectionable in principle. The Chief Commissioner does not wish to give it up to the local funds, but to keep it for the general treasury. But though this is paid without objection in some districts by virtue of custom and prescription, it by no means follows that the measure could be safely extended to other districts not accustomed thereto."

The position would seem to be that we must have in our towns a certain amount of Municipal funds for purposes of police, of sanitary administration, of water supply, and of moral and material improvement, such as the provision of schools, dispensaries, museums, and the like. If we do not have Municipal funds of a certain amount, improvements cannot be made; pure water (the great-st of all material wants in an Eastern city) cannot be supplied; native towns will remain in their pristine state of dirt and uncleanness; epidemic disease will be unchecked, perhaps even new types of pestilence will be engendered; and last, not least, the seeds of Municipal self-government, now everywhere sown, would cease to germinate. If it be conceded that we must have Municipal funds, and there seems to be no escape from such a conclusion, that the question arises as to what is the best mode of raising such funds. They can only be raised by direct or indirect taxation. Direct taxation might take the shape of a house tax, a poll tax, a succession duty, or a tax on carriages. Indirect taxation usually takes the form of octroi. Excepting the tax on vehicles, which would yield only a very small revenue, there is scarcely any suitable form of direct taxation, which could be employed for raising Municipal funds without interference with the Imperial revenues. On the other hand, the indirect form of taxation is far more acceptable to the natives, who pay these imposts, and for whose good they are levied. So far as the officiating Chief Commissioner is able to judge, there is hardly a town in these provinces, perhaps there are few towns or cities in India, which, after experience of direct or indirect taxation, would not prefer the latter. Taking the average of the towns of these provinces, the Municipal funds of a town usually amount to about one rupee per annum for every soul of the population; and this sum is raised with a minimum of dissatisfaction to the people. If such a sum were to be raised by a house tax, the average assessment on every house, rich or poor, would be about Rs. 5 per annum. The collection of such a tax would, the officiating Chief Commissioner believes, produce a very lively dissatisfaction among the people of Indian towns. So far as experience in these provinces teaches, house tax, or poll tax, does not, as a rule, yield more than one-quarter of a rupee per soul of the population of a town. And it is deserving of remark that the levy of this comparatively small amount excites more overt dissatisfaction, which shows itself in the form of petitions and complaints, than the collection of four times the amount by an octroi duty. It would therefore seem that, supposing it to be necessary to raise a certain amount of Municipal funds, say from half a rupee to one rupee per head of the urban population, the octroi duty is, so far as the people are concerned, the most palatable impost they can have.

I AUG.

The extract from Sir Charles Trevelyan's speech, quoted by the Chamber of Commerce, lays down as a principle that "town duties are a tax on the consumption of the towns for whose benefit they are levied, and that they should on no account be extended to any article belonging to the transit of general trade of the country." So far as it is possible to guard against octroi tax becoming a transit duty, precaution is in these provinces taken. Bonded warehouses are established at the principal railway stations, where goods brought by railway can be stowed without paying octroi duty, and whence they can be despatched to outlying markets. And further, no goods in transit, under any circumstances whatever, are liable to octroi if they do not break bulk, or do not halt more than twenty-four hours within the limits of an octroi town. It cannot be said that no goods ever pay octroi at more than one town, because it undoubtedly must occasionally occur that a dealer who finds no ready sale for the whole of a consignment at one town, takes the unsold balance to another market. On such balance he may have to pay octroi twice over. The octroi duties in all the towns of the Central Provinces, are designedly very light. They range, according to the article taxed, from one-half per cent. to two per cent. *ad valorem* on the invoice price. As instances of duty, I am to observe, that raw cotton pays one rupee per *bhaja*, or something under one per cent. *ad valorem*; cotton cloth, country and English, pay one per cent. *ad valorem* in the Northern, and from one and a half to two per cent. in the Southern districts. Grains pay from one per cent. in some towns to one and a half per cent. in others. The only articles which pay over two per cent. *ad valorem* are silks, satins, and embroideries. The officiating Chief Commissioner would submit that, so long as the duties are kept low and so long as the collectors of the duty are adequately supervised and prevented from oppressive or vexatious measures, the restraint upon trade must be comparatively small. Any impost which takes away from the surplus funds of consumers, must to a certain extent, curtail consumption and operate in restraint of trade. The octroi tax does perhaps hamper trade more than a direct tax, producing one-fourth of the octroi yield, would do. But the general dissatisfaction which a direct tax, which would yield one rupee per head of population, would occasion, might restrain commerce even more than the octroi duties do.

I am now to turn to the special objections urged against the imposition of octroi duties on English piece goods. It is urged, *1stly*, that this duty places English piece goods at a disadvantage, compared with country-made clothes; and *2ndly*, that the result of the duties will be, and has been, to obstruct and reduce the English piece good's trade. With reference to the first objection, I am to submit that country cloths have to pay the same *ad valorem* duty as European piece goods. The two manufactures are therefore thus on a par. The only cloths which residents of a town can use without paying octroi thereon, are the fabrics made up in their own town. And it seems superfluous to add that very few towns-people actually wear clothes, the thread for which was spun, and the calico for which was woven in their own town. If European piece goods were exempted from octroi, then the makers of country fabrics might, with some fairness, complain that the foreign article was unduly fostered at their expense. The circumstance that European piece goods have paid sea customs does not, it would seem to the officiating Chief Commissioner, affect the question. It would be difficult to prohibit foreign goods which paid sea customs on the octroi free list, without making a similar concession to the same classes of country manufactures. There would then only remain the raw produce of the country to pay the octroi. So far as the officiating Chief-Commissioner can judge, special exemptions of the kind cannot but operate unfairly. As to the second objection, I am to observe that, so far as these provinces are concerned, there seems little ground for fearing that the piece good's trade is on the decline. On the contrary, though the trade fluctuates in accordance with the commercial affairs of Bombay, and though the piece good's trade on the whole was at a low ebb last year, yet the import continues to be very large:—

In 1863-64 it amounted to Rs.	41,57,160	} on the whole of the Central Provinces.
" 1864-65	56,86,495	
" 1865-66	34,95,123	

The two largest cities in the Central Provinces are Kanpotee and Nagpore, and their octroi duties yield a large aggregate than any six other octroi towns in these provinces, yet the returns of piece goods imported into these towns show a steady increase as follows:—

	NAGPORE.	KANPOTEE.
	Value in Rupees.	
1863-64.	2,71,245	2,43,327
1864-65.	1,71,433	3,75,500
1865-66.	2,30,731	4,10,000
9 months, and those the worst months of 1866-67	2,46,267	3,27,764

So far then as the officiating Chief Commissioner is able to judge, the trade in piece goods, as also the general trade of the Central Provinces at least, has not decreased, but rather increased since the levy of octroi; still, if it can be clearly shown that the effect of this local taxation has been to diminish the Imperial customs revenue, that the imports into India of piece goods have actually fallen off since the re-introduction of octroi, and that all that is gained by octroi, is really lost by customs, then, in the opinion of the officiating Chief Commissioner, octroi, and all other forms of interior taxation should be at once condemned and swept away, in disregard of all consideration of local advantage.

In conclusion, the officiating Chief Commissioner would sum up the views expressed in this despatch, thus:—

I.—Municipal funds of considerable amount *must* be obtained.

II.—The octroi tax yields such funds with less dissatisfaction to the people, and less interference with Imperial imposts, than any direct tax.

III.—The inconvenience and restraint on trade accruing from this tax can, by good supervision, be reduced to a minimum.

IV.—If the octroi tax be maintained, then special exemption in favour of the manufactures of any particular places or classes, would operate unequally, and be undesirable.

V.—So far as the returns of trade show, the piece goods import traffic into the Central Provinces, though largely affected by the recent fluctuations of trade in Bombay, do yet share in the general increase which all branches of trade enjoy.

Ultimately, the following reply was addressed to the Chamber of Commerce by the Government of India:—

From E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department; to the Secretary to the Chamber of Commerce, Simla, 15th October 1867.

The representations contained in your letter of the 16th March last, with regard to the alleged mischievous effects of octroi duties, having been investigated, I am directed to forward, for the information of the Chamber of Commerce, a copy of papers containing the information which has been elicited on the subject.

It will be observed that the octroi duty is generally admitted, so far as the people are concerned, to be the least objectionable impost, and as it does not interfere with the consumption of British cotton goods, either by diminishing demand or causing it to compete at a disadvantage with indigenous manufacture, the Governor-General in Council can see no reason for interfering with the present practice, so long as it is introduced and is maintained in towns and cities in accordance with the general wish of the inhabitants, and so long as it is so guarded in its incidence, as in no case to assume the form of a transit duty.

THE GOVERNMENT OF INDIA ON OCTROI DUTIES.

THE "Gazette of India" of the 14th November 1868, published the following Resolution of the Government of India in the Home Department (dated the 6th idem):—

RESOLUTION.—The Governor-General in Council desires to call the attention of Local Governments and Administrations to the subject of municipal taxation, and more specially to that portion of it which is levied under the name of octroi or town duties.

2. In the Resolution of the Government of India in the Financial Department, published in the "Gazette of India" on the 14th September 1864, it was stated as follows:—

"Town duties are very effective for raising money. They existed under the native *regime*, under the name of *choongee*, or handful, implying that everything that passed had to pay a small contribution, and in some parts of India they are more popular than direct taxes of any kind. If they could be confined to things consumed in the town without interfering with the transit trade, they would be only open to the objection that they fall in undue proportion upon the poor. But after a full trial of this tax in Bengal and the North-Western Provinces, it was abolished in 1835, as being alike injurious to the general trade and to the towns immediately affected, and as not being capable of effectual remedy by any contrivances of bonded-warehouses or drawbacks. Town duties have been lately re-established as a municipal tax in many places in the North-Western Provinces, Oudh, and the Punjab, and the old vice of interference with the general trade immediately re-appeared with the additional aggravation, that this time the public at large were mulcted for the advantage of local interests. It was proposed to build a bridge over the Jumna at Agra, at a cost of £80,000 out of municipal funds. The ample resources of the new municipality were explained by the table of duties. Among them was a duty upon all the cotton brought to Agra, to be sent to Calcutta by rail or river. Soon after, the commanding officer at Cawnpore, as the head of the local Municipality, was reported to have ordered a similar duty to be levied. The unchecked multiplication of these local exactions would soon reproduce the worst evils of the old transit and town duties.

"The town duties which were abolished in 1835, were levied only upon eight articles of local consumption, but there appears to be no limit to the number of articles upon which they are exacted, since they have been revived as a municipal tax. There are 197 articles, many of which branch out into numerous sub-divisions, upon which town duties are levied in Zillah Seetapooore, in Oudh; and at Bhowal they amount to 182 under the head of 'articles imported for consumption,' 5 under 'raw material imported to be manufactured,' and 51 under 'articles (the produce or manufacture of the place) exported,' or 238 in all, without including subdivisions. This multiplication of petty exactions is open to great objection. The tax ought to be confined to a few articles of local consumption, such as ghee, firewood, fruit, vegetables, fowls, eggs, and animals for slaughter, which do not enter into the general trade of the country, and which, being recognizable at first sight, do not involve the stoppage and search of other commodities."

In the foregoing extract the proper principles on which octroi duties should be levied, are clearly defined. Such duties should be restricted to articles actually consumed in the towns, and should not be imposed upon articles of general commerce, or interfere with the natural course of transit trade.

The Government of India has reason to believe that these sound principles, the truth of which has been established by the prolonged experience of those countries of Europe in which octroi duties form commonly a source of municipal revenue, have been frequently lost sight of, and that to meet the burden of an annually increasing expenditure upon police, education, or sanitary improvements, a wide-spread system of taxation has been introduced, injurious to interests on which the burden in a great measure falls, and standing in the way of the proper development of the commerce of the country. It is to little purpose that the Imperial Government reduces or abolishes customs duties in the interests of trade, if municipalities are permitted to levy duties on articles of commerce passing through their limits.

In all parts of India municipal taxation is largely on the increase, and there is a growing tendency to overlook, for the sake of small local improvements, the real injury that is being inflicted upon important general interests.

The Government of India does not consider it necessary to recapitulate here any of the standard arguments against transit duties. Such duties have long since been condemned by universally accepted maxims of policy, and it will be more to the purpose to give a few out of the many instances that might be chosen to show how fundamentally these maxims have been violated, and how necessary the interference of the Supreme Government has become.

At Knurrachee, a large proportion of the municipal revenue has for some years been derived from duties, which are in fact transit duties on the trade passing through that town and port. Propositions have lately been made to authorize this system by fresh legislation, and to impose, for local purposes, taxes on metals, cotton, piece-goods, cloth, wool, grain, hides, indigo, timber, and many other commodities entering into the wholesale general trade of the country. There is reason to believe that much of the produce that is taxed is not even taken into the town, but is carried directly from the railway station to the ship by which it is exported.

At Bombay, the municipality has lately proposed a scheme for levying transit duties in the most naked form on cotton, opium, and metals passing through the town.

At Madras, an Act has been passed containing a provision for enabling the municipality to levy a sea-toll, at the rate of four annas per ton, on every boat or raft carrying merchandize or baggage to or from the town. In giving his assent to this Act on the 5th September 1867, His Excellency the Governor-General issued the following instructions:—"This toll appears to the Governor-General to be a mere impost on trade for the purposes of the municipality in return for no service whatever. It is, in fact, an almost undisguised transit duty, and under circumstances in which such an impost is least excusable. * * * Such a bill is, moreover, generally contrary to public policy; it defeats the object which the Government of India has in view in the interest of trade, in reducing and abolishing customs duties and, therefore, while the Governor-General is unwilling to withhold his assent to the Act on account of the provisions in question, he thinks it right to desire that the power of levying sea-tolls conferred by them, may not be exercised."

In the Central Provinces, town duties are collected in all the principal towns, and it has been found impossible to prevent them from occasionally degenerating into transit duties on some of the articles taxed.

The same is true in the North-Western Provinces. In Agra, one of the great *entrepôts* of the trade between the British territories and Gwalior and Rajpootana, sugar is taxed by the municipality, although not intended for consumption in the town, and although the day after its arrival it may change hands and be sent off to Rojpootana.

The principle on which these duties are levied in Oudh and the Punjaub, is the same. In Oudh, during the prevalence of the late famine in Behar, Tirhoot, and Bengal, when an immense exportation of grain was going on to supply the wants of the latter provinces, duties, which could not properly be called anything but transit duties, were systematically levied in several places on every cart-load and boat-load of grain that was exported. Similar transit duties were levied not long ago on timber brought from the Oudh forests for exportation to distant markets.

It is believed that Bengal is the only province in this Presidency to which similar remarks would not be more or less applicable.

That this system of taxation should in so short a time have acquired such wide-spread development is easily accounted for. No imposts are so generally popular among the more influential classes in towns. They yield large revenues, they provide the means for carrying out many local improvements, and in so far as they are really transit duties, they enable the townspeople to make others bear the burden of taxation which should properly fall upon themselves.

And, it would seem that not only have some of the proper principles of municipal taxation been thus lost sight of, but in many parts of India a fundamental principle of taxation has also been disregarded. It has always been held as one of the criterions of a good tax that it should take as little as possible above what it brings into the Treasury; in other words, that the cost of collection should be reduced to a minimum. From a Return recently received from the North-Western Provinces, it appears that in some instances the cost of collecting municipal duties has reached 33 per cent. of the receipts, and the average cost is nearly 20 per cent. This mainly arises from the fact that these duties are levied in many places where the population is small. It is clear that it is only in important towns, where the consumption of the people is large, that such a system of taxation can, under any circumstances, be appropriate or profitable.

For these reasons the Government of India desires to call the attention of all Local Governments and Administrations to the wide departure that has of late been allowed from the principles enunciated in 1864, and quoted at the beginning of this Resolution. Whereas, it was intended that town duties should be strictly limited to articles actually consumed in towns, or put to a final use in them, and that all interference with trade should be scrupulously avoided, a system has grown up under which the burdens necessary to meet purely local wants have been in a great measure transferred by local authorities to other people.

The Resolution of 1864 specially pointed out the articles to which municipal taxation should be confined, and what has been above stated, shows the necessity of repeating those instructions.

It is essential that town duties on articles of consumption should fall entirely on the population of the town for the benefit of which such taxation is imposed. Similar duties, as stated by Sir C. Trevelyan, in his Financial Statement of April 1864, were abolished 30 years ago, because it was found that they interfered with the free course of the general trade through the principal marts. "The principle," he said, "that town duties are a tax on the consumption of the towns for whose benefit they are levied, and that they should on no account be extended to any article belonging to the transit or general trade, ought to be jealously guarded."

If these principles be strictly acted upon, and the duties be moderate in amount, the Governor-General in Council is of opinion that there is in many parts of India nothing objectionable in this system of taxation for local purposes.

In wealthy communities, like those of Europe, it may be admitted that the balance of argument is in favour of raising municipal revenues by direct taxation only, and leaving the local trade entirely free. But in so poor a country as India, it will, in the judgment of the Governor-General in Council, be more commonly the best course to combine direct with indirect taxation; for, by this means alone can a sufficiently broad base be secured for raising a sufficient income without undue pressure on individuals. So long as octroi duties on grain and other articles of consumption are kept at a moderate rate, they do not injuriously affect small retail transactions with which the poorer classes are mainly concerned. That such duties are commonly far more popular in India than any direct taxation, is a strong argument in their favour, and the prejudice against them founded on the common practice of England should not be allowed to prevent their introduction under suitable limitations, where there is reason to think that the general feeling would be to prefer them to other forms of taxation.

The Government of India also desires to point out that a municipal body can have no claim to take tolls on traffic entering its boundaries by roads or canals. Such imposts are merely a means of raising money from the commerce of the country for the benefit of the town in which they are levied. It may be quite legitimate for a municipality to levy a toll on a road or bridge construct-

ed within its own limits and for the convenience of the town; but when the cost of the work has been recovered, the road or bridge should be thrown open to the public, or the toll reduced to the minimum necessary to keep the work in proper repair.

The Government of India does not forget that if municipal taxation be thus regulated, there may be in some places a considerable decrease of municipal revenues.

There may be consequent difficulty in meeting the necessary charges on account of police establishments, which are now paid from municipal funds.

It will be for Local Governments and Administrations to review the whole question of municipal taxation and expenditure, and the Government of India will be prepared to consider any well-founded claims for assistance from the Imperial revenues in bearing the charges for town police, when it can be shown that the observance of the principles laid down in this Resolution, renders it proper to revise the existing adjustment of the shares of those charges between the Government and the Municipality.

The Governor-General in Council therefore prescribes for general adoption the following rules. He requests that the existing practice may be brought into conformity with them, and that they may not be deviated from, without the previous sanction of the Government of India—

I.—Subject to the limitations contained in Rule I., no town duty or cess under any name shall be levied by any municipal body on any commodity, not included in the following list, viz:—

- (1).—Articles of food or drink for men or animals.
- (2).—Animals for slaughter.
- (3).—Articles used for fuel, for lighting, or for washing.
- (4).—Articles used in the construction of buildings.
- (5).—Drugs, gums, spices, and perfumes.
- (6).—Tobacco.

II.—No such duty shall be levied on any of the following articles, viz:—

- (1).—Articles liable to customs duty, and imported into India by sea.
- (2).—Salt.
- (3).—Opium.
- (4).—Fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkaree duty.

III.—No such duty shall be levied, excepting on things brought into a town for actual use or consumption therein. No such duty shall be levied on goods which, being brought into a town, shall be again exported, even though such goods shall have changed owners in the town. On the exportation of dutiable goods, the exporter shall be entitled to a refund of the amount of duty proved to have been paid on the import of those goods; a minimum sum, below which no refund shall be so claimable, being fixed with the approval of the Local Government.

IV.—Every municipality by which such duties are levied will provide, in such a manner as the Local Government may think fit, proper accommodation for the storing in warehouses or otherwise of articles in transit, liable to duty, but not intended for use or consumption within the limits of the municipality. Reasonable fees may be charged on articles stored in places provided under this Rule for the accommodation of traders.

V.—No duties shall be levied on sales, or other trade transactions of the kind known under the name of *choongee*, &c., nor any imposts on trade other than duties authorized under these rules.

VI.—No toll shall be levied by any municipality on any person, animal, or thing, on entering the municipal limits, or passing along any road, canal, or river, within those limits, provided that this rule shall not prevent the levy of special payments, under lawful authority, for the use of any bridge, quay, wharf, lock, or other work constructed or maintained at the cost of the municipality.

VII.—No town duty or toll shall be levied on goods, vehicles, &c., *bona fide* the property of the Government, brought within the municipal limits for the exclusive and direct use of Government. When the Government takes delivery of goods from a dealer or contractor within municipal limits, the above exemption shall not apply.

OCTROI DUTIES FOR MUNICIPAL PURPOSES.—N. W. PROVINCES.

CIRCULAR No. 14A OF 1870.

No. 1621A, DATED ALLAHABAD, THE 16TH AAFIL 1870.

From F. HENVEY, Esq., *Officiating Secretary to the Government, N. W. P.*; to the Commissioners of Meerut, Agra, Bareilly, Allahabad, Benares, Jhansie, Ajmere, and Kumaon.

SIR,—I am directed to forward to you a copy of the correspondence noted in the margin, regarding the levy of octroi duties for Municipal purposes.

1. Letter No. 25F., dated 6th February 1869, to Secretary to Government of India, Home Department.
2. Letter No. 839, dated 22nd February 1869, from Secretary to Government of India, Home Department.
3. Letter No. 148, dated 8th June 1869, to Secretary to Government of India, Home Department.
4. Letter No. 4962, dated 25th October 1869, from Secretary to Government of India, Home Department.
5. Letter No. 234A., dated 13th November 1869, to Secretary Government of India, Home Department.
6. Letter No. 1129, dated 28th February, 1870, from Secretary to Government of India, Home Department.

28th February last, recommended to the consideration of Committees.

(COPIES.)

No. 25B., DATED CAMP FUTTEHPORE, THE 6TH FEBRUARY 1869.

From R. SIMSON, Esq., *Secretary to the Government, N. W. P.*; to E. C. BAYLEY, Esq., *Secretary to the Government of India, in the Home Department.*

SIR,—In his circuit, during the present winter, the Lieutenant-Governor has found among the Municipal Committees and the leading citizens of towns in which the octroi prevails, a strong wish for a certain relaxation of the limits of taxable articles drawn by Rule I., Section 25, of the Resolution of the Government of India, No. 4440, dated 6th November 1868.

The Lieutenant-Governor feels bound to bring the subject before the Government of India; and the more specially, as several applications are now before this Government for large annual subsidies to supplement the city police expenses (see paragraph 24 of the same order), which the Municipal income, as now reduced by the above orders, is unable to meet; and the extent to which aid will be required from the Imperial Treasury for this purpose, much depends on the consideration that may be given to the following representations.

First, then, it has everywhere been urged on His Honour that articles of clothing are quite as proper a subject of Municipal taxation, as articles of food or fuel. Indeed, it is argued that the tax on the former is more suitable, inasmuch as food and fuel are amongst the daily necessities of life for the very poorest classes; while the clothing of the poor is, from the climate and habits of the people, of the scantiest form. The incidence of the tax on cloth, thread, &c., would therefore be mainly borne by the middle and upper classes, while that on food and fuel presses upon the lower.

So also with metals in raw or wrought state, a similar argument applies; and the Lieutenant-Governor cannot see the reason why utensils, &c., imported for use within a Municipality, should not be the subject of taxation, if the people so desire.

Among other articles, the taxation of which has been urged, there are dyes, wax, and oil seeds, brought for consumption within the town.

The Lieutenant-Governor submits that there is no principle apparent why these should not be equally, or rather why they should not be more heavily taxed than grain and fuel.

His Honour quite admits the equity of the two broad principles laid down in paragraph 2 of the Resolution above quoted, viz. that the articles taxed should be few in number, only those intended for local consumption. But the present request is not inconsistent with either of these principles. Various Municipalities, from their differing circumstances and views, tax different articles. For example, the Furruckabad Municipality never have taxed articles of food, and have a strong aversion to doing so now; but they have always taxed articles of clothing, and cannot understand why they may not do so now, instead of grain.

It should be added that these proposals are made of course subject to the exemption of goods that have paid customs duty on importation by sea.

The duties involved, brought an income last year in Furruckabad, as follows—

Metals (country)	Rs.	1,475
Oil seeds .. .. .	..	2,619
Dyes .. .. .	..	936
Clothing (country cloth)	Rs.	4,113
Ditto (turreah) .. .. .	..	..
Ditto (silk cloth) .. .. .	..	1,959
	Rs.	5,951
	Rs.	11,951

Thus there will be a deficit at Furruckabad of nearly Rs. 12,000, which can, but to a very limited extent, be recovered by heavier taxation of the remaining articles, and which will result partly in the serious contraction of sanitary and other Municipal improvements, and partly in again throwing upon Government a heavy charge for the city police. This will be the case more or less in all the octroi Municipalities, and very markedly so in some of the larger, as Agra, Allahabad, and Benares.

If the Lieutenant-Governor could perceive any objection to what is now proposed (other than can be urged against any octroi tax at all, or any infringement of the broad principles inculcated by the Supreme Government, he would not have ventured to submit this address; but he is unable to perceive any.

In respect of reducing, as far as possible, the number of taxable articles in the several Municipalities, the Lieutenant-Governor believes that this is one of the matters which may safely be left to the discretion of the Municipal Committees working under the control and machinery provided by Act VI. of 1868. It has been His Honour's earnest desire to encourage independent action on their part; and feeling the legal power vested in them, the Commissioners are beginning to act and manage, to some degree, for themselves. And, the Lieutenant-Governor feels certain that if the relaxation now asked for is conceded, it will not be abused.

Moreover, this spirit of independence will be fostered if the Committees are able to provide for the City Police, without being obliged to fall back on Government for a subsidy. Apart altogether from financial considerations, it would be a matter of regret if they were unable to balance their expenditure by their proper income. The Lieutenant-Governor does not say that the further restrictions imposed by the Resolution under notice, may not involve applications for aid; but there will be much less chance of this if the relaxations now recommended be granted; and it is not unlikely that the tax in that case may provide all that is required.

The Lieutenant-Governor therefore recommends that the following additions be made to Rule I:—

- 1.—Articles of clothing, dress, including cloth, thread, silk, and brocades.
- 2.—Oil seeds.
- 3.—Dyes and Wax.
- 4.—Metals, and articles of metal.

NO. 989, DATED FORT WILLIAM, THE 22ND FEBRUARY 1869.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department; to R. SIMSON, Esq., Secretary to Government, North-Western Provinces.

SIR,—I am directed to acknowledge the receipt of your letter, No. 25 B., dated 6th instant, on the subject of Municipal taxation. Before replying to the proposals which His Honour the Lieutenant-Governor has made, the Governor-General in Council finds it necessary to request information on the following points:—

The Governor-General in Council requests that a statement may be furnished, to show, for each of the principal towns for which the facts are readily obtainable, the sums actually collected by means of octroi duties on each of the principal articles which have been taxed.

These articles should be arranged in three classes, and should be sub-divided as follows:—

- CLASS I.—1 Articles of food or drink for men or animals.
- 2 Animals for slaughter.
- 3 Articles used for fuel, for lighting, or for washing.
- 4 Articles used in the construction of buildings.
- 5 Drugs, gums, spices, and perfumes.
- 6 Tobacco.
- CLASS II.—1 Articles liable to customs duty, and imported into India by sea.
- 2 Salt.
- 3 Opium.
- 4 Fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkaree duty.
- CLASS III.—Articles not included in class I. or II.

The various articles should be shown in as much detail as may be convenient, each in its proper class and sub-division, with the amount of duty collected upon it.

When this information is furnished, it will become clear what will be the actual loss of Municipal revenue involved in each case, by carrying out the orders contained in the Resolution of the Government of India of the 6th November 1868.

The total income derived from octroi duties should be given for each Municipality, and it should also be stated what are the other sources of income. The total expenditure of the Municipality should also be stated.

If there has been much variation in different years in the income for octroi duties, the information should be given for three or more years; but if the returns for one year are considered to represent a sufficiently correct average, it will be enough to send them for one year only.

With reference to paragraph 8 of your letter, I am to request that information may be furnished to show exactly the uses to which dyes, wax, and oil seeds are put, when brought into the towns, and particularly whether they are ordinarily consumed within the town, or whether they are used as materials for manufacture.

NO. 246, DATED ALLAHABAD, THE 8TH JUNE 1869.

From—R. SIMSON, Esq., Secretary to the Government, North-Western Provinces; to E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department.

SIR,—with reference to previous correspondence on the subject of Municipal taxation, I am directed to state, that in accordance with the commands of His Excellency the Governor-General in Council, as conveyed in your letter No. 989, of the 22nd February last, returns of the nature desired have been procured from the chief town in which the octroi has been in force; and these are now submitted, with a note drawn up by the junior Secretary to this Government, giving a general review of the results.

It must be premised that the octroi is of quite recent introduction in the Provinces. Agra is one of the towns in which it was first tried in 1863. But the tax is so popular, and the house-tax which it supplanted so obnoxious, that in this brief period it has very generally spread over these provinces.

The administration of the tax in its early years varied greatly; and it may be held to have been in a measure tentative, till the passing of Act VI. of 1868 gave the Government the power of effective control. During the past year, accordingly, much has been effected (as a reference to the *Gazettes* in which the rules and bye-laws are published will show) towards the enforcement of uniform and correct principles.

From this difficulty will be gathered in giving categorical replies to the questions of the Home Department, so as to show what will be the precise loss resulting from the late orders of the Supreme Government;—that is to say, the difference between the income of an octroi conducted on the uniform principles that were being laid down in conformity with Act VI. of 1868, prior to the Government Resolution of September last, and the income as effected by that Resolution. The income of 1867-68 has, where practicable, been generally assumed as the most convenient for comparison. The returns of 1868-69 have been so disturbed by the action of the Resolution, that it is not easy to draw universal conclusions from them.

These remarks are necessary to show that criticism, to be fair, must keep in view the variety of the materials at command, the shortness of the period during which the octroi has been in operation, and the number of disturbing causes which from time to time have varied the action of the tax.

Still, taken broadly, the returns show that the influence of the Government of India's Resolution on the octroi, as conducted under the latest and improved principles, will be very serious. In towns yielding 84 lakhs of rupees, the annual loss is estimated at more than 3 lakhs, or above one-third. Of this perhaps two lakhs may be set down to the exclusion from taxation of imported goods; and, if the relaxations advocated in my letter, No. 25 B, dated 6th February, were admitted, a material portion—say Rs. 1,17,000 in the 18 Municipalities treated of in the enclosed notes—would be saved.

To show how closely any measure reducing the octroi receipts will affect the Municipal resources of the towns and cities in these Provinces,

	Octroi.	Other sources.	Total.
	Rs.	Rs.	Rs.
Benares	1,29,381	27,211	1,47,592
Mirzapore	71,714	6,451	78,165
Allahabad	74,816	46,000	1,21,000
Bandra	23,000	2,754	25,754
Agra	1,18,195	15,400	1,33,595
Muzra	44,651	984	45,635
Farruckabad	61,081	5,323	66,404
Flawah	18,251	386	18,637
Kasimgunge	15,401	533	15,934
Mynpoorie	12,723	2,761	15,484
Koel	42,509	1,535	44,044
Hatnass	26,647	1,687	28,334
Saharanpore	35,000	226	35,226
Barilly	63,701	1,983	65,684
Shahjehanpore	61,001	2,629	63,630
Moradabad	30,278	777	31,055
Chundowsee	27,023	2,843	29,866
Dhunowra	10,375	106	10,481

restrictions, it will no doubt be extended soon to other towns. And, indeed, the only city in which another form of taxation has been deliberately adopted is Cawnpore, where a trade license tax has been introduced. But the circumstances of Cawnpore are peculiar. And from having discussed the question freely with most of the principal Municipal Committees, His Honour is confident, that when free to initiate the form of taxation, as it is the intention of Act VI. of 1868 they should be, the octroi will be their choice.

The main conditions under which the tax may be adopted, without injury to commerce at large or to local interests, seem to be these:—

- I.—That only local consumption shall be taxed.
- II.—That the classes or articles taxed shall not be too numerous, nor the percentage of taxation too high.
- III.—That pressure on the poorer classes shall be avoided.
- IV.—That the costs of collection shall not be excessive.

I.—The first condition is necessary in order that the octroi may not assume the character of a transit duty, harassing and obstructing the "through" and inter-provincial trade. A reference to the rules of the various towns published in the *North-Western Provinces' Gazette* since the passing of Act VI. of 1868, will satisfy the Governor-General in Council that this condition has been carefully kept in view, and his Honour has no reason to doubt that the arrangements now in force in this respect are other than satisfactory.

Local consumption embraces all retail sales, whether the thing purchased is consumed within or without the bounds of the Municipality. It answers to the "choongee" or *handful* taken on each retail transaction, according to the original and simplest form of the tax. The people who resort to the market for articles of personal consumption are thus made to contribute towards the support of the bazaar and Municipality; and on this principle, the suburban and outlying population must also contribute in so far as they make retail purchases. But in so far as the transactions are wholesale, with the view of export for other parts, the rules admit either of free passes, or of refund on the goods again crossing Municipal limits. Under this explanation, His Honour trusts that the Governor-General in Council, will so far relax the terms of the first sentence in Rule III. of the Resolution as to allow the words "local consumption" to be substituted for "consumption therein."

II.—The classes of articles taxed may no doubt formerly have been in some cases too numerous, involving unnecessary and vexatious obstruction to trade. But this was already being obviated by the influence of Government, prior to the issue of the Resolution.

And it by no means follows that if the Government of India should concede a greater range of taxation, the liberty would be taken advantage of in every case. As stated in my former letter, the circumstances of Municipalities vary; an article that may be profitably taxed in one town may bring in but little in another. And the preference or prejudices of some Municipalities, in point of fact, do lead to considerable variety.

III.—The third condition noticed above is that the octroi should not press upon the poorer classes. That it too often does so the Lieutenant-Governor submits is the weak point of the octroi system; and it is evidently a consciousness of this defect which has led a number of the Committees carefully to exempt from taxation, or to tax only at a lower rate, the commoner grains which form the food of the lower classes. The principle has been admitted by the spontaneous action of some Committees in exempting grain altogether, especially in the present scarcity; and it was notably recognised by the Government of India itself, when requesting this Government to use its legal power of intervention, by the temporary suspension of the octroi, or grain in all distressed localities.

The exclusion of salt rests on the same basis. It is already so dear, from the high duty taken by the Government, that any additional weight is to be deprecated.

Since, therefore, the octroi, wherever it taxes the necessities of life, does affect the lower as well as the upper classes, its action must be jealously watched, lest it should, even with its infinitesimal pressure, add to the difficulties of those who have to struggle for a bare subsistence.

This objection of course extends only to imports of the necessities of life. It will not apply to any articles of luxury. Looking to the exemptions in Class II., paragraph 25, Resolution, 6th November 1868, it would not hold good in respect of goods, for example, imported by sea (No. 1), and which are in no case necessities of life; nor would it apply to opium (No. 2), which, to the extent of the stock introduced for local consumption, might very fairly have been made the subject of Municipal taxation had it not been a Government monopoly, and therefore on this ground alone, perhaps, proper to be exempted. Nor would it necessarily apply to alkaree articles (No. 4), fermented and spirituous liquors: these are not articles of necessity; and if, for convenience of the consumers, they are imported into a Municipality, there appears to the Lieutenant-Governor no reasonable ground why they should be exempted. It is true that all Native liquor pays a still-head duty. But this does not regulate the sale price, otherwise than as it forms an element in the cost of production. If, with the view of taking advantage of the facilities afforded by a bazaar in which the comfort and convenience of the inhabitants are provided for by a liberal expenditure from Municipal funds on police, sanitation, and other popular objects, spirits are brought for sale into a bazaar within the Municipality, there seems no obvious and recognizable reason why the retail sales or local consumption should not yield some contribution to the Municipal expenditure; or, if the distilleries be within the Municipal limits, why the materials for distillation (if otherwise unobjectionably assessable) should not yield a similar subsidy.

IV.—The fourth condition is, that the costs of collection shall not be excessive. Some misconception has evidently existed on this point. In a system so lately introduced, the first ratio of charge is not to be taken as the normal one. The case of Mynpoorie, adverted to in the Resolution, was one of this nature. The expenses were above 30 per cent., because they referred to the first year of introduction, and occasioned by a number of abnormal charges not likely again to occur. It has been the Lieutenant-Governor's earnest desire to keep the percentage of expenditure low, and anything above 15 or 16 per cent. attracts attention. But the effect of the Resolution of November has been to diminish greatly the income, while the expenditure from the nature of the establishment required at the various approaches and receipts of custom is susceptible of little or no retrenchment; and the result has been materially to raise the rate at which the cost of collection falls.

There are, it is true, some towns which, from their straggling character, and the great number of independent approaches to them, cannot be controlled without an establishment out of proportion to the receipts; in such cases it becomes a question whether the octroi is at all a proper form of raising the Municipal resources.

I am now to refer to the restriction imposed by the Government Resolution in item I., Chapter II., Section 25, of the Resolution of November, viz., "articles liable to customs duty, and imported into India by sea."

This subject has not been touched upon in the Municipal Reports. In paragraph 8 of my letter dated the 6th February last, the Lieutenant-Governor acquiesced in the exclusion; and after the Supreme Government had expressed so decisive a determination, it would not have been proper for this Government to have admitted the subject to discussion by the local authorities. But the Lieutenant-Governor trusts he will be excused by the Governor-General in Council if he now adverts to the restriction, and solicits a consideration of the principle on which it is based. That principle, His Honour takes to be, that any articles which have already contributed to the imperial revenues, should not be held liable in the

course of their retail sale to contribute to Municipal revenues. The Lieutenant-Governor can understand the restriction when the taxation by Government of a necessary of life has, as in the case of salt, so seriously affected the price as to render it objectionable in the interests of the poorer classes, to add to its cost in any other way.

But, as regards articles of luxury, the Lieutenant-Governor is unable to perceive the reason on which the restriction is based. And it would be wrong if His Honour did not state to the Governor-General in Council that the principle is not understood by the people themselves. Frequently the Lieutenant-Governor has been asked by the Municipalities to explain why the retail sale of imported goods should not contribute to the expenses of Municipalities, equally with those of country goods. For example, articles used for lighting are taxable, and as such all country oils; and so with country soap and country tobacco; but when imported tobacco, or imported soap, or imported oils, or kerosine, or stearic candles, are brought into a bazaar for sale, they are by imperial edict exempt. It is urged that these latter, as articles of luxury used by the classes best able to bear taxation, ought to be taxed at least equally with the country articles. And not only so, but an idea is prevalent—the last which the Supreme Government would desire to countenance,—that this exemption is a class exemption, meant to benefit the Europeans, who chiefly use imported goods.

The Lieutenant-Governor has endeavoured to explain that these goods are exempted, because they have already contributed to the imperial revenues, and are not, in the opinion of the Supreme Government, proper to be taxed again. But His Honour has never found this argument received otherwise than with incredulity and dissatisfaction. It is still asserted that the goods come into retail sale in the markets of the Municipality, and as such should contribute to its support. Another argument is advanced, which, however unsound on correct economical grounds, is not the less conclusive to the native mind. "They say (is the common retort) that grain is taxed, but grain has already contributed in the form of land revenue to the imperial resources." It is in vain to explain that the revenue is only a part of the rent of land, and that rent does not enter into the price of agricultural commodities. The argument is not accepted; and the Municipal Commissioners believe that in the one case we tax a necessary of life which has already been assessed in aid of the Government revenue; while in the other we exempt a luxury used by Europeans, which has contributed in a much smaller degree to the exchequer. It may be added, that where Municipal taxation takes the form of a license tax on trade, the trade in European goods must pay equally with the trade in country goods; and here the license fee is necessarily recouped by the trader, in the shape of a small enhancement of price on the imported goods. The Resolution of November would find its reason assigned in the exemption of the trader in European goods from license fees, as well as from octroi duties, but this the Lieutenant-Governor can hardly think was the intention of His Excellency in Council.

That the Government of India has not always entertained its present view of the necessity of exempting articles that have already contributed to the customs revenues will be apparent from a reference to the orders in the Financial Department, No. 2966, dated 15th October 1867, in which the propriety of the practice was admitted.

The Lieutenant-Governor would submit, with diffidence, but earnestly, that the principle is one that might be reconsidered by the Government of India. The octroi tax is one of very small amount, rarely rising above 2 per cent. *ad valorem*, which can but imperceptibly affect the selling prices of the market. The distinction is invidious. There is no apparent reason why the local traffic in any conveniently situated and well-administered market on imported goods, should not contribute in its measure to the expenditure necessary for the proper administration of such market, and His Honour would point to the fact that the exclusion of these goods, from their share in the support of local taxation, has already produced the most disheartening effect upon the proceedings of many of the largest and most important of the Municipalities, and threatens to paralyze their exertions for all the purposes of Municipal improvement, in which such great and praiseworthy progress had already begun to be made. His Honour would again venture to urge that the parties benefited by the exemption are mainly the European and more wealthy Native classes, who ought to bear their share in contributing to the support of the Municipalities, whereas the main brunt of taxation is now left to fall upon the poorer classes.

And the Lieutenant-Governor once more solicits the Governor-General in Council to admit to taxation, as the Municipalities may desire, the articles specified in paragraph 9 of my letter of the 6th February last; and he would add to them "leather, and articles manufactured of leather."

His Honour further solicits the favour of early orders: for the financial condition many of the Municipalities is now, in consequence of the Resolution of November, one of much disorganization; and, as before said, the consideration of the payment of the Municipal Police, and of the amount of aid towards the defrayment of its charge, necessary to extricate them from their difficulties, is postponed, simply for the final solution of the question that are now submitted for the consideration of His Excellency the Governor-General in Council.

No. 4962, DATED SIMLA, THE 28th OCTOBER 1869.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department; to the Secretary to Government, North-Western Provinces.

SIR,—I am directed to reply to your letters noted in the margin on the subject of the octroi duties levied for Municipal purposes in towns in the North-Western Provinces.

No. 1384, dated 27th March 1869
 " 26, " 8th June
 No. 1184 A, " 17th August
 " 1959 A, " 7th instant

In the Resolution of the Government of India, dated the 6th November 1868, the principles were laid down on which, in the opinion of the Governor-General in Council, the levy of octroi duties should alone be permitted. It was stated that these duties must be restricted to articles actually consumed in the towns; that they must not be imposed on articles of general commerce, or be allowed to interfere with the ordinary course of transit trade, and rules were laid down for ensuring practical attention to these principles.

His Honour the Lieutenant-Governor has pointed out the serious diminution of Municipal revenues which has followed from these orders, and has asked for their re-consideration by the Government of India. It appears that in towns in which the octroi duties formerly yielded Rs. 8,50,000 there has been a loss of more than Rs. 3,00,000, of which it is estimated that Rs. 2,00,000 may be due to the orders prohibiting the levy of duties on imported goods, which have already paid customs duties to the imperial revenue. A very large portion of the total loss appears to be due to the exemption of English piece-goods; English and Native manufactured goods of cotton, silk, and wool; metals; oil seeds and dyes.

The Governor-General in Council does not think it necessary to re-open a discussion regarding the principles laid down in the Resolution of the 6th November 1868. Their propriety appears to His Excellency to be obvious, and they have received the complete approval of Her Majesty's Secretary of State. His Excellency in Council does not intend to assert that the orders of last year are open to no change whatever, and that no modifications of them can, under any circumstances, be allowed. But he cannot admit that the necessity for such modifications has hitherto been shown.

Even before the orders of November 1868, were issued, it was a common complaint that the revenues of the towns were generally insufficient. His Excellency in Council being quite unable to consent to a restoration of the system which was in force before those orders were given, and it being evident that no changes which could now be sanctioned in the system of levying octroi duties, would restore the Municipal revenues to their former amount, it appears evident that resort must be had to other means of raising money for local purposes.

His Excellency in Council cannot believe that there can be, in the North-Western Provinces, any serious difficulty in supplementing the Municipal revenues by direct taxation to such extent as may be necessary. That this conclusion is correct seems to His Excellency in Council to be shown by the facts stated in your letter, No. 246, of the 8th June last, and its enclosures. It is said that "the octroi is of quite recent introduction in these Provinces;" that it was established in Agra in 1863, and that since that time the system has been gradually extended until it has become very general. In the important city of Benares, it was only introduced last year. If, until so recent a period, it was found practicable to raise regularly every year by direct taxation considerable sums of money for Municipal purposes, it must surely be equally possible to do so now. This ought, indeed, to be easier now than it was formerly, because the levy of octroi duties is now, under certain restrictions, allowed, while it was formerly prohibited altogether. Until very lately it was necessary to meet all the local requirements of the towns by direct taxation, while all that is necessary now is to supplement indirect by direct taxation.

The Governor-General in Council regrets that no attempt should have been made to act upon the recommendations made in paragraph 20 of the Resolution of the 6th November 1868. It was there stated that "it will, in the judgment of the Governor-General in Council, be commonly the best course to combine direct with indirect taxation; for, by this means alone can a sufficiently broad base be secured for raising a sufficient income without undue pressure on individuals."

His Excellency in Council still retains this opinion. Direct taxation on the poorer classes is impossible or inexpedient. Reasons, similar to those which justify the imposition in India of a tax upon salt, justify the imposition of octroi duties on the principal articles of consumption in the towns. There are no such reasons for levying octroi duties upon articles of luxury, or upon imported goods, which are chiefly consumed by the richer classes; nor is there any insuperable difficulty in taxing these classes by other and less objectionable means.

In regard to the taxes which might be imposed to supply the deficiency caused by the limitations placed on the levy of octroi duties, the Governor-General in Council does not wish to fetter the discretion of the Local Government, which must necessarily have better means than His Excellency can have of forming a correct opinion on such a subject. Taxes which are very suitable in one place may be unsuitable in another. There are, however, a few points which it is thought desirable to notice.

In paragraph 2, of your letter of the 8th June last, reference is made to the "obnoxious house-tax" which was supplanted in the North-Western Provinces by the levy of octroi duties. The unpopularity of a general house-tax in Northern India is, it is believed, universally admitted; but if such a tax were imposed on the better class of houses only, and in no way affected the mass of the population, it might in some places be an unobjectionable means of raising money for local purposes. I can also point out that it is hardly accurate to write as if the only tax supplanted in the North-Western Provinces by the octroi had been a house tax. The tax levied under Act XX. of 1856, the law formerly in force in the great majority of towns, was not necessarily, or, it is believed, commonly, a house tax. Section 10 of that Act provided that the assessment to be levied might either be "a rate on houses and grounds according to the annual value thereof," or "an assessment according to

the circumstances and the property to be protected of the persons liable to the same." The latter was, it is believed, the form in which the tax was ordinarily levied. It was doubtless, even in this form, unpopular, but its unpopularity was mainly caused by the fact that it fell on the poorer as well as on the richer classes. If it were confined to the latter, it might sometimes be unobjectionable, and it would have the merit of being a tax well-known already to the people on whom it was imposed.

It is stated in paragraph 8, of your letter of 8th June last, that a license-tax upon trades was deliberately adopted in Cawnpore instead of an octroi tax, but that "the circumstances of Cawnpore are peculiar." It is not stated in what the peculiarity consists, and the Governor-General in Council would be glad of further information on the subject. His Excellency in Council has been informed that a very considerable revenue is raised at Cawnpore by means of this tax; that it is preferred by the people themselves to an octroi; and that it is as little unpopular as any tax can be expected to be. It appears to His Excellency in Council that the propriety of introducing a similar tax into other towns of the North-Western Provinces may deserve the consideration of His Honour the Lieutenant-Governor.

With this exception, that this tax is levied in Cawnpore for Municipal, and not for Imperial purposes, the system which is there in force appears to be similar in principle to that laid down in Act XVIII. of 1861, under which duties were imposed on arts, trades, and dealings and which was subsequently recognized, though in a very different form, by the License and Certificate Acts of 1867 and 1868. So long as imperial taxes of this kind were levied, there were obvious objections to imposing them for Municipal purposes also. There is no such objection at the present time, and it appears to the Governor-General in Council that a license-tax upon trades and professions may often be a very suitable form of Municipal taxation. The *pandhari* tax, which is levied in the Central Provinces, is a tax of this description, and it is believed that taxes more or less were formerly common in Northern India, under various names, *moturpha*, *atrafee*, &c. They are now levied in many places in Bengal, and in other parts of India.

In some towns a tax on horses, or a wheel-tax, has been found an objectionable means of raising money for municipal purposes.

In paragraph 24 of the Resolution of the 6th November 1868, the Governor-General in Council stated that he would be prepared, if necessary, to consider any well-founded claims for assistance from the imperial revenues in bearing the charges for town police. His Honour the Lieutenant-Governor will readily understand that in the present condition of the finances, the Government of India would find it impossible to make any additional grants for police expenditure. If therefore, the apprehensions expressed in paragraph 7 of your letter of the 8th June should in any case be realised, and the funds of any Municipality should in spite of all efforts, be found inadequate to meet the cost of the establishment of police that it is essential to maintain, it will be necessary for His Honour the Lieutenant-Governor to meet the deficiency by reductions in the charges of some other towns or districts of the Provinces under his Government.

No. 2347A., DATED ALLAHABAD, THE 12TH NOVEMBER 1869.

From R. SIMSON, Esq., Secretary to Government, North-Western Provinces; to E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department.

SIR,—I am directed to acknowledge receipt of your despatch, dated 28th October, stating that no sufficient reasons have been urged for reconsidering the principles laid down in the Resolution of November 1868, and urging upon this Government the imposition of direct taxation to make up for the loss of Municipal revenue which has resulted from the enforcement of that Resolution.

In reply, I am to submit, that under the Municipal law (Act VI. of 1868), the power of initiating new forms of taxation rest (and His Honour thinks rightly) not with the Lieutenant-Governor, but with the Municipalities themselves. The wishes of the Government of India will be communicated to the several Municipal bodies, and they will be invited to take the subject into consideration. But, before doing so, I am to enquire whether the proposals in my preceding letter of 6th February have been definitively negatived. In your 4th paragraph it is admitted that some modifications of the Resolution might, under certain circumstances, be allowed; but that the necessity for them has not been established.

The Lieutenant-Governor fears he can add little to what was before submitted, and which he vainly hoped would have established, if not the necessity, at least the urgent expediency, of a modification of the Resolution. The great reduction in the income of many of our chief Municipalities is manifest; and, as before urged, "it threatens to paralyze their exertions for all the purposes of Municipal improvement, in which such great and praiseworthy progress had already begun to be made." The Lieutenant-Governor has no expectation that any Municipality will consent to re-impose the house-tax. Attempts will it is hoped, be made by some at least of the Municipalities to supplement the octroi by a wheel-tax, and perhaps by a license tax; but it is not anticipated that the amount thus realized will sufficiently reimburse the Municipalities for their loss.

The Lieutenant-Governor has no desire to "re-open a discussion regarding the principles laid down in the Resolution of November 1868." The principles therein laid down had already been fully recognized by this Government in respect of the exemption of goods in transit of confining the incidence of the tax to local consumption or use, and of reducing the cost of collection. But His Honour is not aware that the propriety of subjecting to tax articles of general consumption by the higher classes has ever been the subject of any regular discussion; and if such articles find facilities, in superior police conservancy, communications and opportunities of ready sale, provided for them, it is not at once apparent why these, as well as articles of necessity (or rather, as His Honour is disposed to think, much more than articles of necessity) should not contribute in some degree towards the maintenance of the mart affording such facilities.

In this respect, before placing the views of the Government of India before the various Municipalities, the Lieutenant-Governor would be glad to know whether there is any hope of the articles proposed as suitable for taxation, being so admitted. These were:—

1. Articles of clothing and dress, including cloth, thread, silk, and broads.
2. Oil seeds.
3. Dyes and wax.
4. Metals and articles of metal.
5. Leather and articles manufactured of leather.

To the apprehension of the Lieutenant-Governor, precisely the same arguments applies to all classes of goods, whether they have paid customs-duty or not; but even if the Governor-General in Council should object to this, it would not necessarily affect the relaxation above solicited.

His Excellency in Council enquires regarding the peculiar circumstances of Cawnpore, which make a license-tax suitable for it. These are mainly connected with the extraordinary impetus the city has of late years received as an *entrepot*, where goods change hands and are forwarded to other marts. The large number of prosperous traders afford a favourable field for the license-tax. There is no other town in the North-Western Provinces at all approaching Cawnpore in this respect.

In the present state of the finances, the Municipalities will no doubt respond loyally to the reason assigned in your last para. for not fulfilling the expectations held out by the Government of India in paras. 23 and 24 of the Resolution of November 1868, namely, that aid would be given, where necessary, to Municipalities from the imperial revenues towards defraying the police charges. But His Honour would submit that this is an additional cause why the relaxations, now solicited, should be granted to them.

No. 1128, DATED FORT WILLIAM, THE 28TH FEBRUARY 1870.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department; to the Secretary to Government, North-Western Provinces.

SIR,—I am directed to acknowledge the receipt of your letter, No. 2347, dated the 12th November last, on the subject of the imposition of octroi duties for Municipal purposes, and in reply to state that the Governor-General in Council regrets his inability to authorize any departure from the principles that have been laid down in the orders of the 6th November 1868 and 28th October 1869, and requests that they may be acted on without any further discussion.

While, however, adhering to his determination not to recede from the decision arrived at in this matter, after careful and mature consideration, the Governor-General in Council believes that the temporary inconvenience caused by the change will gradually disappear, and that no serious difficulty will be experienced in finding the means of compensating the Municipalities for their loss of revenue. His Excellency in Council hopes that strenuous efforts will be made in all the towns in the North-Western Provinces where the Municipal revenue has been materially affected by the change.

The Governor-General in Council will be glad to hear and to consider any opinions His Honour the Lieutenant-Governor may express, with regard to sources of Municipal taxation other than those which were rendered unavailable by the orders of the 6th November 1868, and of the 28th October 1869. His Excellency in Council believes that in many cities successful experiments have already been made, and Municipal resources have been materially increased by sources of local taxation, which do not interfere with the principles adopted by the Government of India. His Honour's opinion on the question would be esteemed very valuable by His Excellency in Council.

¹ Oil seeds probably already fall within the sanctioned classes.

CIRCULAR No. 49A. OF 1871.

From C. A. ELLIOTT, Esq., *Officiating Secretary to Government, North-Western Provinces to all Commissioners of Districts, North-Western Provinces.* (No. 2294), dated *Cann Chauluggah*, the 23rd January 1871.

SIRS.—The Lieutenant-Governor has much pleasure in publishing the following extract of a letter from the officiating Secretary to the Government of India, Home Department, by which certain restrictions imposed upon Municipal taxation, by Resolution No. 441, dated 6th November 1868, have been relaxed:—

“With reference to former correspondence, ending with your letter No. 3516, dated 7th September 1870, on the subject of the levy of octroi duties for municipal purposes, I am directed to state, for the information of the Lieutenant-Governor, that the Governor-General in Council has sanctioned the following modifications in the orders contained in the Resolution of Government of India, in the Home Department, No. 441, dated 6th November 1868:—

“2. PARA. 25, RULE I.—The following classes of commodities will be added to the *usa, &c.*—

- (7) Piece-goods and other textile fabrics, and manufactured articles of clothing and dress.
- (8) Metals and articles of metal.

PROVISO:—No duty shall be levied on any article falling within classes 7 or 8, at a rate exceeding one and a half per cent. *ad valorem*.

RULE II, CLASS I.—After the words ‘imported into India by sea,’ add the following:—‘Other than articles included in classes 7 or 8, Rule I.’

“3. I am to state that although the Governor-General in Council has agreed to these modifications of the existing orders, it must be understood that the rules laid down in the Resolution of the 6th November 1868, are in all other respects to be strictly adhered to.”

Rules I. and II. of the rules contained in the Resolution above quoted, as now modified, will accordingly be now read as follows:—

I.—Subject to the limitations contained in Rule 2, no town-duty or cess, under any name, shall be levied by any Municipal body on any commodity not included in the following list, *viz*:—

- 1 Articles of food or drink for men or animals.
- 2 Articles for slaughter.
- 3 Articles used for fuel, for lighting, or for washing.
- 4 Articles used in the construction of buildings.
- 5 Drugs, gums, spices, and perfumes.
- 6 Tobacco.
- 7 Piece-goods and other textile fabrics, and manufactured articles of clothing and dress.
- 8 Metals and articles of metal.

PROVISO:—No duty shall be levied on any articles falling within classes 7 or 8, at a rate exceeding one and a half per cent. *ad valorem*.

II.—No such duty shall be levied on any of the following articles, *viz*:—

- 1 Articles liable to custom-duty, and imported into India by sea, other than articles included in Classes 7 or 8, Rule I.
- 2 Salt.
- 3 Opium.
- 4 Fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkaree duty.

Proposals made by any Municipalities desirous of availing themselves of the concession now made, will be favourably entertained by the Government.

CENTRAL PROVINCES.—MUNICIPALITY OF NAGPORE.

Report by Mr. R. LOGAN, Secretary Municipal Committee, Nagpur; to the Commissioner, Nagpur Division,—Nagpur, 8th May 1871.

The gross income has amounted to Rs. 1,67,596-3-8 as against Rs. 93,823-1-1, in 1869-70. It would, however, prove fallacious to institute any comparison between these figures as they stand, as the income of the present year includes a sum of Rs. 32,899-14-7, being the city and station conservancy cess, which does not appear as such in last year's accounts, and a sum of Rs. 68,000, the amount borrowed from Government, and expended on the Ambajhari Water Works Project during the year. Similarly, the previous year's income included a sum of Rs. 11,250, granted to the Municipality from pandhari and octroi dues on European and Country cloths, and hardware goods, which have been exempted during the year under report. The principal source of income has of course been the octroi duty, which has realised Rs. 65,499-12-3, as compared with Rs. 76,376-7-0, in 1869-70. This result the Committee regard as perfectly satisfactory, and they calculate that had European and Country cloths and hardware goods not been exempt, the collections of the year would have proved upwards of Rs. 80,000, as it is shown that the articles exempted yielded about Rs. 15,000 per annum. In addition to this, each succeeding year finds the octroi establishments more efficient, the people more accustomed to it, and fewer attempts at evasion of duty. The octroi posts are incessantly inspected, and every care is taken to prevent hardship or oppression in levying the dues. Refunds are readily obtained by the observance of a few simple rules, which are printed on the back of each receipt.

The cost of collection has been Rs. 6,976-15-0 as compared with Rs. 9,876-15-0 in the previous year, the decrease being partly due to the discharge of the extra establishment entertained for levying dues on cloths, &c., and partly to reductions rendered possible by the increased efficiency of the staff.

It is with a feeling of great satisfaction that the Committee make this report of the most busy and successful year of their administration. It has been shown that a surplus of over Rs. 5,000 exists at the close of the year, that the octroi establishment has been put on a sound and economical foundation, and the palace site has been put into a proper condition after the lapse of seven years, that all important projects of supplying this large city with an ample supply of good water, has been vigorously commenced, and that the conservancy of the city and station has steadily improved. These are the more important measures of the year, but the Committee would observe that these measures have by no means engrossed their undivided attention. Roads are in fair repair, buildings are water-tight and clean, and new schemes for the future benefits of the city and station have been digested. The recent revision of the octroi schedule, re-imposing duties on European and Native cloths, and hardware goods, will enable the Committee to build their Town Hall, and largely assist in the erection of a proposed City Hospital.

(From the *Jubbulpore Chronicle*.)

[To be taken *cum grano salis*—Ed. I. E.]

Act XV. of 1867, instead of being a power in the hands of the people through their representatives to control the officialism of the Board, has been turned into an instrument of additional taxation—instead of helping to restrict the scope of the octroi, it has enabled the Board to increase the rates till we have now a duty of from 15 to 20 per cent. *ad valorem* on such articles as forage and firewood, hitherto exempt from octroi, to levy a latrine cess of from 12 to 24 rupees per acre on each house, without relieving the proprietors or tenants of a fraction of the cost of a house melter—to levy a ground rent of 7 rupees per acre on all land enclosed within Municipal limits. And all this *over and above* a merciless and searching octroi. Now there cannot be the shadow of a doubt that the people or their representatives have not been fairly or fully consulted on the scheme of municipal taxation as now imposed, nor upon the appropriation of the collections to the different purposes for which they have been made in the extravagant proportions they appear from year to year.

Act XVIII. of 1864 empowers a local Government to levy duties in any town for purposes of police, conservancy, &c., and to appoint a Committee to administer the funds so raised. The Committee is to be composed of certain ex-officio members, and certain members to be elected by the residents of the Town. The Local Government may be decided as to the nature of the duties to be raised, with the proviso, that, where for instance an octroi tax has been decided on, no other form of taxation may be applied at the same time. But to get over the difficulty of this restriction, Act XV. of 1867 was subsequently extended to all the larger towns, to enable the Committee to vary the form of taxation as it pleases,—that is, they might have a house tax, a ground rent, or anything else, in addition to or in substitution of the octroi. The Committee might limit the aggregate amount of taxation to be raised, and prescribe the allotments to the different purposes for which it is raised, &c. All these were known as Mr. George Campbell's reforms, and they appear on paper as liberal as they possibly could be. But we shall see how they have worked. In the first place, the Committees are composed of Government officers, almost everywhere, in the same proportion as the elected members, and everywhere, except in Nagpur and Jabalpur, these latter are natives of the aristocratic or monied classes, inarticulate dummies, and as ignorant of the best interests of their constituents as submissive to the wishes of the Government *salubs* as could be imagined. The two non-official Europeans admitted on the Committee at Nagpur and Jabalpur, thus find themselves invariably in a minority on any question on which they may make a stand. Their views expressed in English are translated to the native members by the official Secretary to the Committee in the usual incomprehensible way in which Europeans speak the vernacular, and if they have kept awake during the process, have nothing to say.

To keep on the safe side in the show of hands for or against the measure, they follow the official members, as a regiment of sepoy's follow the fuzle-man. There may be exceptions to the rule, but we have not seen any. This is bad enough; but what is worse is, that after having undergone the ordeal of an election, and the possible rejection of your name by the Chief Commissioner, who has that power under the Act, the newly elected member is told at the very first sitting of the Committee, that any objection he may make to any particular form of taxation or item of expenditure, is out of order, all such matters having been heard and disposed of by the Committee of the previous year, when framing the budget before the close of the year, which too he will be told has received the sanction of the Local Government. He has only to attend the periodical sittings of the Committee to see the scheme of his predecessors carried out; and if he wished to be a useful or working member of the Board, one or more of the city laterines would be made over to his charge, which he would like to visit at stated or uncertain intervals, to see that the dry earth system of conserrancy was properly carried out. This is generally declined with thanks; but if he remains at his post till the end of the year, he will have the satisfaction of tying the hands of his successors in the same manner as his were by his predecessors.

The following revised Rules for the collection of Octroi Duty in the City and Station of Jabalpur having been approved by the Chief Commissioner, are published for general information:—1870-71.

GENERAL.

All goods of the descriptions named in the octroi schedules, brought within octroi limits, shall be taxable directly they have entered those limits, save in cases where exemption is allowed under these rules.

The octroi limits of Jabalpur have been declared by the Chief Commissioner, and are as follows:—

Goods entering Jabalpur by road.

The owners of goods arriving at the outposts will be required to state the description, quantity, and value of their consignments. The Moharrir will inform them of the amount payable according to schedule rates, and demand payment.

Payment having been made, the Moharrir will grant a pass in the form A. This pass will be retained by the owner, as a voucher for the duty having been paid.

No goods will be allowed to pass octroi boundaries, until payment has been made at the outpost through which they pass, and Moharrirs are authorized to detain such goods for 12 hours.

If payment has not been made within the 12 hours, the goods will be forwarded to the Sadar Chauki at the cost and risk of the owner, and accompanied by a report from the Moharrir.

Such goods will be kept at the Sadar Chauki for a further period of 12 hours, at the expiration of which, if payment is still withheld, such portion of the goods will be sold by public auction as may cover the amount of tax due, according to schedule rates, and if the owner of the goods should not make his appearance within one week to claim his goods, they will be sold by auction, and the amount realized credited to the general octroi fund.

The Darogha, Moharrir, and Chaprasi are hereby authorized to inspect passes at any time after goods have passed the boundaries, and before arrival at their destinations, and should any trader refuse to show such pass, he will be liable to the detention of his goods at the Sadar Chauki, till such time as it is known whether he has or has not evaded the tax.

Moharrirs and other receivers of monies are strictly prohibited from receiving goods, articles of apparel, jewellery, &c., as security for the payment of rates leviable according to the schedule, and any infringement of this rule will be punished.

Payment of duty on Invoice price of goods.

Owners or consignees of goods, the value of which exceeds Rs. 20, may obtain a pass for their goods by presenting bijaks, or invoices, as soon as received, to the Darogha, who, having received payment according to schedule rates on the invoice prices, will grant to pass according to Form B.

This pass (Form B.) will only protect such goods as have not broken bulk on the journey. Should it be ascertained that goods have broken bulk on the journey, the owner or consignee will be called on to make good the difference of rates according to schedule, between the invoice and actual selling rates at time of arrival.

If owners or consignees refuse to make good the difference, as required by preceding rule, they will be held liable to prosecution for evasion of duty.

If the declaration required by rule 4, or the invoice be challenged, the collecting Moharrir shall send the goods to the Sadar Chauki for examination by the octroi Darogha, and it shall be provided that if the amount of value of the goods shall exceed the declared amount or value by more than 15 per cent., double duties shall be realizable. This rule will not prevent criminal prosecution in cases in which such should appear suitable.

The Darogha is to keep a separate register of such double duties and report, making a note of any cases in which the Moharrirs had vexatiously sent goods to Sadar Chauki for examination.

Goods in transit and the bonded warehouse.

Goods in transit, whose detention within octroi boundaries does not exceed 24 hours, will be protected by passing Form C., and should this pass not be presented to the Moharrir in charge of the exit outpost within this period, the owner, driver of carts or animals, on which goods are laden, or coolies carrying loads thus protected, will be considered to have evaded the duty. Goods arriving by the railway, for despatch to other stations, should be accompanied to the limits of the town by Chaukidars posted at the station. The Darogha should fix times for despatching them at convenient hours in the day.

Good in transit, whose stay at Jabalpur is to exceed 24 hours, will be accompanied from the outpost at which they enter the octroi boundaries, to the bonded warehouse at the station, or at the Malony Guuj, by a Chaprasi.

During the detention of the goods at the bonded warehouse, the authorities, though guaranteeing protection, will be in no way held responsible for any loss which may occur from wear and tear, or from the elements.

Any consignment of goods will forfeit exemption from duty under rules 11, 12, and 13, directly it breaks bulk, that is, directly any of the packages composing it are opened for sale or for use. But portions of a consignment may be cleared from the bonded warehouse by paying duty thereon without rendering the remainder of the consignment liable to duty, until such remainder leaves the bonded warehouse for sale or consumption within octroi limits.

All goods in transit detained at the bonded warehouse for a period exceeding 48 hours, will pay for every day or fraction for a day in excess of this period, two annas for every hundred rupees value of goods, taxable according to *ad valorem* rates, and on goods taxed according to bulk one anna per bullock load, and so on in proportion, whether the bullock-convey a pack or be yoked in a cart.

Goods brought by Banghy, Dak, or Railway Parcel delivery.

The addressees of all parcels arriving by banghy or railway parcel delivery dak, will be required to declare the description of goods received in such parcels and their value, and to pay the duty thereon when called upon to do so, under penalty of being considered to have evaded the tax.

The provisions of rule 8, regarding payment being made after receipt of invoices, are hereby made applicable to banghy and railway parcels.

Goods brought by Railway.

Goods brought by railway will be held to have entered octroi limits directly they are brought outside the railway station enclosure. They will then become liable to duty in the same manner as goods brought by road. Out of the three modes by which duties are now realized, viz., according to value, by weight, and according to class of carriage, the last-mentioned shall not be applicable to goods arriving by railway.

General exemption.

All goods *bona fide* Government property are exempt; such goods will be cleared by a pass granted in Form D., with an endorsement that the goods are declared Government property. In all cases of doubt, as to whether goods are really Government property, a Chaprasi will accompany the goods from the outpost to their destination, and if it should appear that they are not Government property, report will be made to the Darogha.

Bona fide passenger luggage is exempt from all duty. Articles, such as furniture, carriages, crockery, &c., which have been in use before being brought into the station, are not liable to duty.

Horses and cattle of all sorts are liable to the duty only when brought for sale.

The undermentioned articles shall also be exempt from duty:—

- (a)—All unmanufactured produce of the soil in the town, on the lands of which it has been grown.
(b)—All stores, clothing, boots, &c., procured by Commanding Officers for the use of their Regiments.

SCHEDULE OF OCTROI RATES SANCTIONED BY THE OFFICIATING CHIEF COMMISSIONER, FOR THE TOWNS OF JABALPUR IN THE YEAR 1870-71.

No	Name of Article.	Duty realizable according to description of carriage, &c.										By weight or per maund.	Ad valorem per cent.
		Two bullock carts.	Three bullock carts.	Four bullock carts.	One camel load.	One bullock load.	One bullock load.	One bullock load.	One bullock load.	One bullock load.	One bullock load.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Abrack (Tale)	0 2 0	0 3 0	0 4 0	0 1 0	0 0 9	0 0 5	0 0 6	0 0 2	0 0 3	0 0 1	.....	1 9 0
2	Bamboo and Bullies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Bullock	0 4 0	0 6 0	0 8 0	0 2 0	0 1 6	0 0 10	0 1 0	0 0 3	0 0 7	0 0 1	.....	.....
4	Cotton seed	0 3 0	0 4 6	0 6 0	0 1 6	0 1 2	0 0 8	0 0 9	0 0 3	0 0 5	0 0 2	.....	.....
5	Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Tobacco	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 2 0
7	Edible grain	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 0 6	.....
8	Goor and honey	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 0 0
9	Ghee and butter	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 0 0
10	Udware, including Ironmongery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 9 0
11	Iron	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 9 0
12	Kerana	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3 2 0
13	Linseed	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Oil	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Pan	2 0 0	3 0 0	4 0 0	1 0 0	0 12 0	0 6 5	0 8 0	0 2 0	0 4 0	0 1 6	.....	.....
16	Perumry	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Sugar-candy	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Suvaran	0 15 0	1 6 6	1 14 0	0 7 6	0 5 6	0 3 0	0 3 9	0 1 0	0 1 9	0 0 9	.....	.....
19	Sheep and goats	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	T'ner	0 4 0	0 6 0	0 8 0	0 2 0	0 1 6	0 0 10	0 1 0	0 0 3	0 0 6	0 0 1	.....	.....
21	Ohilic, gunge, &c.	(a)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	P'ntoes	(b)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Grass and Blossa	(c)	0 0 3	0 0 5	0 0 6	0 0 3	0 0 2	0 0 1	0 0 1	0 0 1	0 0 1	.....	.....
24	Firewood	(d)	0 0 3	0 0 5	0 0 6	0 0 3	0 0 2	0 0 1	0 0 1	0 0 1	0 0 1	.....	.....
25	Limu	(e)	0 2 0	0 3 0	0 4 0	0 1 0	0 0 9	0 0 6	.....	0 0 3	.....	.....	.....
26	Suga-cane	(f)	0 2 0	0 3 0	0 4 0	0 1 0	0 0 9	0 0 6	.....	.....	.....	.....	.....

(a) No charge on less than 1 rupee's worth.
 (b) do.
 (c) Hea load, exempt.
 (d) do.
 (e) Hea load, exempt.
 (f) No charge on less than 1 rupee's worth.

CENTRAL PROVINCES.—NERBUDA DIVISION, for 1868-69.

1. *Hoshungabad*.—Has 5 Municipal towns, in three of which octroi is levied on the farming system, and in the remaining 2, house tax. Octroi yield was as follows:—

Hoshungabad	5 per cent more than 1867-68
Seonee	do
Hurdah	21 per cent less than 1867-68

With the exception of Bahye, all the towns have expended their income fairly. 65 per cent. of the annual expenditure in Hoshungabad was devoted to material improvements, consisting of drains, repairs to existing roads, opening out new streets; in the same way 52 per cent. of the year's expenditure in Seonee consisted of substantial improvements to the town, and 45 per cent. in Hurdah.

Nursingpore.—Has 4 Municipal towns;—in all, except Nursingpore, the revenue is derived from house tax. The yield for 1868-69 was as follows:—

Nursingpore	32 per cent more than 1867-68
Gadurwara	do
Kowriah	do
Tendookhera	24 per cent less than 1867-68

The cost of collection at Nursingpore was 18 instead of 31 per cent as in 1867-68; at Gadurwara the cost of collection was 5, and at Kowriah 14 per cent. on the actual collections. The improvement in this matter at Nursingpore is satisfactory. The Deputy Commissioner has been asked to see if some reduction in the cost of collection cannot be made at Kowriah. The following sums were expended in material improvements, such as drains, repairs to, and metalling existing roads, improving market squares, and approaches to the towns:—

Nursingpore	Rs. 2,725
Gadurwara	435
Kowriah	135
Tendookhera	210

In Nursingpore, the whole of the income and unexpended balance of the previous year were expended; while the Municipalities of Gadurwara and Tendookhera were not so active. It is hoped that they will be able to mature schemes and show better progress during the current year.

Baitool.—Has 6 Municipal towns, in all of which house tax is levied. A small decrease compared with the previous year is apparent in the income of Atnair; while small increases appear in the incomes of Budnoor, Chicholee, and Bhainslehee. But in the towns of Mooltye and Baitool the increase is large,—in the former 50 per cent, and in the latter 30 per cent. more than 1867-68. The total expenditure in each town, bearing police and conservancy, was as follows:—

Budnoor, Rs. 434, of which Rs. 231 were devoted to general improvement of the town
Baitool, Rs. 317, of which Rs. 315 as above
Atnair, Rs. 444, of which Rs. 213 as above
Bhainslehee, Rs. 190 of which Rs. 59 as above
Chicholee, Rs. 275, of which Rs. 124 as above
Mooltye, Rs. 560, of which Rs. 313 as above

Municipal income in Baitool and Budnoor seem to have been fairly expended. The year closed with comparatively small balances. But in the remaining towns, much of the income having been assigned for town roads, it was found that, owing to the scanty run-fall, the cost would be considerably enhanced; the works not being so urgently required, were therefore postponed till water could be had cheap.

Chindwara.—Has 5 Municipal towns, viz:—

1 Chindwara	2 Lodeekeera	3 Pandoorna	4 Mohgaon	5 Saosur
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In the first 3, octroi is levied, and in the last 2, house tax. As a consequence of the revised Schedule introduced during the year, octroi income has decreased in—

Chindwara, 50 per cent	Lodeekeera, 51 per cent	Pandoorna, 52 per cent
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Besides police and conservancy, the expenditure in each town has been—

Rs. 4,207 at Chindwara, of which Rs. 3,545 were expended on material improvement to the town, consisting of the usual items, drains, roads, dispensary buildings, serais, &c.
Rs. 9,399 at Lodeekeera, of which Rs. 8,629 as above.
Rs. 3,277 at Pandoorna, of which Rs. 3,026, as above.
Rs. 682 at Mohgaon, of which Rs. 586, as above.
Rs. 230 at Saosur, the whole was expended on improvements to the town.

The first 3 towns expended their income fairly. Mohgaon and Saosur did not do so well.

Nimar.—Has 29 Municipal towns. In Boorhanpoor only is the income derived from octroi, in all others from house tax. Of these 29 towns only 3 yield noticeable incomes.

The octroi yield in Boorhanpoor has fallen under the new schedule, 33 per cent. The house tax at Khundwa brought in 2 per cent. more, while at Poonassa there was an increase of 25 per cent. They have all expended their incomes fairly. Besides police and conservancy in Boorhanpoor, Rs. 16,956 were expended, of which only Rs. 108 were expended on other than material improvements. The improvements consist of drains, latrines, roads, bridges, serais, school-houses, and water supply to the town. At Khundwa, after meeting the cost of conservancy, the whole available sum was expended on the usual improvements.

MUNICIPAL FINANCE—OUDH.

ACT No. XVIII. OF 1864.

An Act to provide for the appointment of a Municipal Committee for the City of Lucknow.

Whereas it is expedient to make provision for the appointment of a Municipal Committee for the City of Lucknow, and for levying duties on certain articles brought within the limits of the said City for consumption there, and generally for the regulation of all matters relating to the conservancy and improvement of the said City; it is enacted as follows:—

I. On and after such date as the Chief Commissioner of Oudh shall order, there shall be a Committee for the purposes of this Act, which shall be called "The Municipal Committee of the City of Lucknow." The said Committee shall consist of twenty-five Members, of whom six shall be *ex-officio* Members.

II. The persons for the time being filling the following offices shall respectively be *ex-officio* Members of the Municipal Committee. That is to say, the persons filling the offices of Commissioner of Lucknow, Deputy Commissioner of Lucknow, Inspector General of Police in Oudh, Civil Surgeon of Lucknow, Executive Engineer of Lucknow, City Magistrate of Lucknow.

The Non-official Members of the said Committee shall be elected annually by and from amongst the inhabitants of the City, and shall hold office for one year only, but shall be eligible for re-election.

III. The Chief Commissioner of Oudh shall from time to time declare what shall be deemed to be the limits of the City of Lucknow for the purposes of this Act. He shall also declare who are, for the purposes of the last preceding section, to be deemed inhabitants of the said City, and shall lay down rules, fixing the times when the election of the Non-official Members of the Committee shall take place, and regulating the manner in which the elections shall be conducted. The appointment of every Non-official Member shall be subject to the approval of the Chief Commissioner, and in the event of any person elected not being approved of by him, the inhabitants shall proceed forthwith to elect another person in his stead.

IV. It shall be lawful for the Chief Commissioner to remove from office any Non-official Member of the Committee; and in the event of any such Member being so removed, it shall be in the discretion of the Chief Commissioner to determine whether or not, any person shall be elected to supply his place for the unexpired portion of the year for which such Member was elected.

V. It shall be lawful for the Chief Commissioner at any time, with the sanction of the Governor-General of India in Council to suspend or limit the powers or any of the powers of the Committee.

VI. The Commissioner of Lucknow for the time being shall be the President of the Committee, the Deputy Commissioner of Lucknow shall be the Vice-President, and the City Magistrate of Lucknow shall be the Secretary.

VII. The Municipal Committee, so far as the funds at their disposal will permit, shall keep the streets, drains, and tanks of the City properly cleansed and repaired, and shall cause the said streets, or such of them as may to them seem proper, to be lighted, and may construct new streets, drains, and tanks, and generally may do all acts and things necessary to the conservancy and improvement of the City, so far as such acts and things be not repugnant to, or inconsistent with the provisions of this or any other law.

VIII. It shall be lawful for the Municipal Committee from time to time to enter into all necessary contracts for the purposes of this Act. Such contracts, if in writing, shall be signed by the Secretary, and at least three Members of the Committee, and if any such contract be not reduced to writing, it shall be made with the Secretary. No contract made otherwise than as herein declared, shall be in any way binding on the Committee, and no contract involving an expenditure of more than ten thousand rupees shall be binding on the Committee, unless made in writing, and with the sanction of the Chief Commissioner of Oudh.

IX. No Member of the Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Committee; but the funds, from time to time in the hands of the Committee, shall be liable for and chargeable with all contracts and expenses duly incurred as aforesaid. Every Member of the Committee shall be liable for any misapplication of any monies entrusted to the Committee, to which he shall have been knowingly party, or privy, or which shall have happened through gross neglect of his duty, and he shall be liable to be sued for the same in such Court as the Chief Commissioner of Oudh shall direct, as for money due to the Government of India.

X. The Committee shall each year, on or before such date prior to the first day of May, as shall be fixed by the Chief Commissioner, furnish the Chief Commissioner with a statement or estimate (in such form as the Chief Commissioner shall direct) shewing the expenditure which it is proposed by the Committee to incur during the year commencing on the first day of May then next, and the items in respect of which it is proposed to make such expenditure.

XI. The Committee shall, as soon as may be, after the first day of May in each year, provide the Chief Commissioner with a statement in detail of all the work done by them, and of all sums received, and of all sums expended by them during the year ending on the thirtieth day of April then next preceding, in such form as the Chief Commissioner shall from time to time direct.

XII. All such monies as the Chief Commissioner or any other person shall from time to time make over to the Municipal Committee for the purposes of this Act, and all fines levied under this Act, shall form a Municipal Fund, of which the Committee shall be the Trustees, and which shall be applied by the Committee to the conservancy and improvement of the City of Lucknow, and to the payment of the salaries and wages of the officers and servants employed by the Committee, and all other expenses incurred in or about the carrying out the provisions of this Act.

XIII. Duties on such things, and at such rates as the Chief Commissioner shall, with the sanction of the Governor-General of India in Council, from time to time declare, shall be levied in respect of the said things when brought into the City of Lucknow for consumption or use therein. The said duties shall be collected by such persons, and in such manner, as the Chief Commissioner shall direct. It shall be lawful for the Chief Commissioner to farm or let out the collection thereof for such period or periods as he shall think fit, but he shall in every case lay down rules as to the mode of levying and collecting the duties, and such rules shall have the like force and effect as Bye-laws duly made by the Committee.

XIV. All monies received on account of the duties aforesaid, if the same be collected directly under the orders of the Chief Commissioner, and all monies received from the farming or letting out the collecting of the duties, shall be paid into the Bank of Bengal, to the credit of the Chief Commissioner. Out of the monies paid in under this Section, the Chief Commissioner shall (after defraying the costs of collection, if any) make over to the Committee, for the purposes of this Act, such sum not being less than one-third of the monies so paid in, as shall to the Chief Commissioner seem proper.

XV. The Municipal Committee may from time to time make such Bye-laws as they may think fit, for defining, prohibiting, and removing nuisance, which are not public or common nuisances under the Indian Penal Code; for regulating the time and place of meeting of the Committee; the conduct of business at such meetings; the division of duties among the Members of the Committee; the appointment, suspension and removal of officers and servants of the Committee, and fixing the salaries of such officers and servants; for imposing penalties for the infringement of any Bye-law made by the Committee; and generally for the management of all matters connected with the conservancy and improvement of the City. The Committee may also from time to time repeal, alter, and amend any such Bye-laws. Provided that no Bye-law shall be repugnant to any law in force. Provided also that no penalty for the infringement of any such Bye-law shall exceed fifty rupees, and that in case of a continuing infringement, no penalty shall exceed ten rupees for every day after notice from the Committee, of such infringement.

XVI. No Bye-law or alteration of a Bye-law shall have effect until the same shall have been approved and confirmed by the Chief Commissioner, and shall have been duly published for such length of time, and in such manner, as the Chief Commissioner shall order.

XVII. A copy in the English and Hindustani languages, of every Bye-law and alteration of a Bye-law for the time being in force, shall be painted on or affixed to boards, and such boards shall at all times be hung up in some conspicuous part of the office of the Committee.

XVIII. All Bye-laws, when the same shall have been duly confirmed and published shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

XIX. All prosecutions under this Act shall be instituted before a person exercising the powers of a Magistrate, as defined in the Code of Criminal Procedure, and all fines imposed may be recovered in the manner prescribed in Section 61 of the said Code. The amount of all fines realized shall be paid to the Municipal Committee, and be applied by them to the purposes of this Act.

XX. The Chief Commissioner of Oudh shall, in everything done under or relating to this Act, be subject to the orders and control of the Governor-General of India in Council.

XXI. It shall be lawful for the Governor-General of India in Council to extend this Act to any place under the immediate administration of the Government of India. Whenever this Act shall be extended to any place under the provisions of this Section, it shall have effect in such place, as if the name of such place were substituted throughout this Act for the name "Lucknow." The Governor-General of India in Council, in extending this Act, shall declare what, and how many persons shall be *ex-officio* Members of the Municipal Committee of the place to which it is extended.

XXII. The Chief Commissioner of any place to which this Act shall be extended under the last preceding Section, may, with the sanction of the Governor-General of India in Council, declare that Sections XIII. and XIV. or either of them, or any of the provisions of those Sections, shall be of no effect in such place; and may also, with the like sanction, define the persons or property within such place to be taxed for raising the monies necessary for the purposes of this Act, whether by house assessment or town-duties, or otherwise, the amount or rate of the taxes to be imposed, the manner of raising and collecting them, and ensuring the safety and due application of them when collected. Provided that no tax, duty, or other rate, shall be levied under this section in any place in which duties are levied under Section XIII. of this Act.

MUNICIPAL FINANCE.—OUDH.

No. 143.

The following rules for the collection of octroi duties in the City of Lucknow, under Section 7, Act XV. of 1867, and Schedule of octroi duties, under Section 6 of the Act, have received the sanction of the Chief Commissioner, and are hereby promulgated for general information:—

Rules for the collection of Octroi duties of the City of Lucknow, under Section 7, Act XV. of 1867.

- RULE I.—A duty will be levied on the articles brought into Lucknow, for consumption or use therein, according to rates contained in the Schedule A, annexed to these rules.
- RULE II.—The following classes of articles liable to duty under the schedule are exempted from payment thereof.
Necessaries for the use of European soldiers, their wives and families, and all equipments and stores of clothing procured by Commanding Officers for the use of their men (European and Native).
Articles of personal property belonging to persons bringing them into Lucknow, and intended bona fide for the private or personal use of such persons. This exemption shall not apply to articles of food or drink.
All goods imported by letter post or by dak banghy.
- RULE III.—Nothing that has once paid duty under these rules shall be liable to a second demand for the same in Lucknow.
- RULE IV.—Duties leviable under these rules must be paid at the barrier at the time of the goods being brought into Lucknow, except as provided hereafter. For the purposes of these rules, the Railway Station and Post Office shall be considered barriers.
- RULE V.—Importers of goods unable or unwilling to pay at the barrier, or dissatisfied with the amount of duty there demanded, shall take such goods under supervision to the bonded warehouse, there to be detained till the duty be paid or the goods released for immediate removal from Lucknow.
- RULE VI.—Carriers of goods in transit shall have the option of taking such goods to the bonded warehouse, or of having them passed through under supervision from one barrier to another.
- RULE VII.—A Superintendent, with a subordinate establishment, will be entrusted with the collection of these duties, and with the charge of the bonded warehouse, under the supervision of the Deputy Commissioner.
- RULE VIII.—Servants for the collection of the duty will be appointed by the Deputy Commissioner. Each of them being below the rank of a patrol, will wear a badge with distinguishing letter or number by which he may be easily identified. Each servant will be supplied with a copy of these rules and of the schedule of rates, which he will show on demand to anyone desiring to see it.
- RULE IX.—If the Superintendent considers that any person is evading the payment of duty upon any goods which are being brought into Lucknow, he may detain such goods, reporting his so doing to the Deputy Commissioner, within twenty-four hours of such detention. If the Deputy Commissioner determine that duty is payable upon such goods, and the party bringing them into Lucknow shall not forthwith pay the amount declared by the Deputy Commissioner to be due, the goods shall be sent to the bonded warehouse, and shall be dealt with in accordance with the provisions of Rule V.
- RULE X.—Persons evading or attempting to evade payment of the duties to which they are liable under these rules, shall be subject to a fine of Rupees fifty, on conviction before any Magistrate, to be levied as directed by Section 61, of Act XXV. of 1861. The Superintendent can apply to a Magistrate for a summons against such offenders.
- RULE XI.—Goods on which payment of duty is refused at the barrier, except as otherwise provided, are not to be admitted into Lucknow.
- RULE XII.—Ordinary travellers may be exempted from the operation of these rules, provided that when the collecting officer has reasonable grounds to suppose that goods liable to duty are being brought into Lucknow in dak carriages or otherwise, he may require the traveller to open the package or receptacle containing such goods; should the traveller refuse to open such package or receptacle, or to pay the duty demanded on any property found in his possession, such package or property shall be sent to the bonded warehouse, and shall there be dealt with under Rule IX. Such cases shall be reported the following day to the Deputy Commissioner.
- RULE XIII.—Persons giving information which shall lead to the conviction of any person under Rule IX., shall receive a reward of half the penalty that shall be realised, unless the Magistrate shall otherwise order. The Deputy Commissioner shall have power to reward servants on the establishment, for special good conduct, to the extent of one month's pay in each case.
- RULE XIV.—Except as otherwise provided in these rules, the value of articles shall be determined for the purpose of payment of the duties as follows:—
By the Tehsil Price Current, a copy of which shall be furnished to the Superintendent monthly, and hung up in Oordoo and Hindee at each Naka. No changes shall be made in such Price Current during the month.
- RULE XV.—All cases of articles, not included in the Tehsil Price Current, shall be referred to the Superintendent, who shall proceed to assess the value by the invoice or otherwise, should he have reason to doubt the genuineness of the invoice. Persons dissatisfied with the Superintendent's decision on this point, can appeal to the Deputy Commissioner, whose decision shall be final.
- RULE XVI.—There shall be a general bonded warehouse for all goods, which will afford accommodation for carts and cattle. It will contain rooms, which may be rented by the owners of the goods deposited in the warehouse. The doors of the rooms will be secured by two locks, the keys of which will remain severally with the keeper of the bonded warehouse and the owner of the goods. The latter will be allowed access to the room to look after his goods between sunrise and sunset.
- RULE XVII.—Owners of goods deposited in the bonded warehouse for a longer period than seven days, must pay warehouse duty at the rate specified in Schedule B., hereto appended.
- RULE XVIII.—Persons depositing goods in the bonded warehouse, shall have no claims for compensation for any damages that may occur while the goods are passed into or out of the warehouse, or while they remain therein, unless such damages shall have been proved to have been occasioned by the wilful act or neglect of the warehouse keeper or other officers charged with the safe custody of the goods.
- RULE XIX.—The Deputy Commissioner may, subject to the sanction of the Commissioner, make special arrangements with officers of the Commissariat and Public Works Department, with Presidents of messes, and such other persons as may from time to time be admitted to this privilege, for the payment of duties on articles imported by them.
- RULE XX.—The Deputy Commissioner shall have power in special cases, subject to the sanction of the Commissioner, to allow any Merchant or Company to compound by monthly, quarterly, or annual payments, in advance for the duties to which they may be liable. Applicants for this privilege must be prepared to submit their invoices and account books for the previous year to Deputy Commissioner's inspection.
- RULE XXI.—The Deputy Commissioner may recover all duties or warehouse fees, leviable under these rules, which may not be discharged after due notice given, by issuing a warrant of the levy of the amount by distress and sale of any moveable property belonging to the defaulter, which may be found within his jurisdiction.
- RULE XXII.—The Superintendent and all persons employed under him are public servants according to description 10, Section 21, Indian Penal Code, and for any breach of these rules, or for demanding duty in excess of the rates specified in the schedule, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rupees fifty, to be levied as directed in Section 61, of the Code of Criminal Procedure.

Schedule of Octroi duties prescribed under Sec. 6 of Act XV., 1867, by Municipal Committee, with sanction of Chief Commissioner.

Class of Goods.	Description of Goods.	Rate.	
		Rs. a. p.	
(1.) Articles of food or drink for men or animals.	Grain of all sorts, the laden cart	0 4 0	Per bullock.
	„ camels and buffaloes	0 3 0	Each.
	„ bullocks and horses	0 2 0	„
	„ ponies, mules, and donkeys	0 1 6	„
	„ head load over 20 seers	0 0 6	„
	„ boats, railway, and bullock train	0 0 6	„
	Oil seeds	0 2 6	Per maund.
	Oil cakes, of sorts (except castor) the laden cart	0 1 0	Per bullock.
	„ camels, buffaloes, bullocks, and horses	0 0 9	Each.
	„ ponies, mules, and donkeys	0 0 6	„
„ head loads	0 0 2	„	
Bhoosa, karbi, chaff, or straw, the laden cart	„	0 1 0	Per bullock.
	„ elephants	0 2 0	Each.

Class of Goods.	Description of Goods.	Rate.
(1.) Articles of food or drink for men or animals—contd.	Bhoosa, karbi, chaff, or straw, camels and buffaloes	Rs. 0 0 9 Each.
	" bullocks and horses	0 0 6 "
	" ponies and mules	0 0 3 "
	" donkeys	0 0 2 "
	" head loads	0 0 1 "
	" boat, railway, and bullock train	0 0 2 Per maund.
	Hill potatoes	5 0 0 Per cent. on value.
	Country potatoes and other edible roots, the laden cart	0 2 0 Per bullock.
	" and other edible roots, camels, buffaloes, bullocks, & horses	0 1 0 Each.
	" ponies, mules, and donkeys	0 0 9 "
	" head loads	8 0 3 "
	" boats, railway, and bullock train	0 0 3 Per maund.
	Mangoes, melons, grain in the ear, singaras, and all other country fruits, the laden cart	0 1 0 Per bullock.
	" camels, buffaloes, bullocks, and horses	0 1 0 Each.
	" ponies and mules	0 0 3 "
	" donkeys	0 0 2 "
	" head loads	0 0 1 "
	" boats, railway, and bullock train	3 0 0 Per cent. on value.
	Curds (khoa)	3 0 0 "
	Ghee	3 0 0 "
	Coar. shira, rab, or treacle, the laden cart	0 12 0 Per bullock.
	" camels and buffaloes	0 10 0 Each.
	" bullocks and horses	0 6 6 "
	" ponies and mules	0 5 0 "
	" donkeys	0 2 0 "
	" head loads	0 1 6 "
	" boats, railway, and bullock train	0 1 6 Per maund.
	Country vinegar	0 1 0 "
Sugar, sugar-candy, and kund	5 0 0 Per cent. on value.	
Country tea	6 0 0 "	
(2.) Animals for slaughter.	Bullocks and cows	0 6 0 Each.
	Buffaloes	0 8 0 "
	Calves (cows and buffaloes)	0 2 0 "
	Sheep and goats	0 0 3 "
(3.) Articles used for fuel, for lighting, or for washing.	Tallow and wax	4 0 0 Per cent. on value.
	Oil	0 4 0 Per maund.
	Fuel, sbarcoal, the laden cart	0 4 0 Per bullock.
	" bullocks, camels, buffaloes, and horses	0 2 0 Each.
	" ponies and mules	0 1 0 "
	" head loads and donkeys	0 0 3 "
	" boat, railway, and bullock train	0 0 9 Per maund.
	Fuel, cowdung (kundah), the laden cart	0 0 6 Per bullock.
	" ponies, bullocks, donkeys, and mules	0 0 3 Each.
	Fuel, wood and castor oil cake, the laden cart	0 1 0 Per bullock.
	" bullocks, camels, and buffaloes	0 0 6 Each.
	" ponies and mules	0 0 3 "
" head loads and donkeys	0 0 1 "	
" boats, railway, and bullock train	0 0 2 Per maund.	
(4.) Articles used in the construction of buildings.	Timber in the log, shisham, and tun	5 0 0 Each.
	" sal (sakhá)	4 0 0 "
	" all other kinds	5 0 0 Per cent. on value.
	Timber sawn, shisham, tun, and sal, the laden cart	1 0 0 Per bullock.
	" all other kinds	0 2 0 "
	" carried otherwise	5 0 0 Per cent. on value.
	Bullis	5 0 0 "
	Bamboos and canes	4 0 0 "
	Bricks large, } made without city limits.	10 0 6 Per inc.
	small }	5 0 0 "
lime, chur, kaup, sip, and soorkhi	3 0 0 Per cent. on value.	
(5.) Drugs, gums, spices and perfumes, &c.	Akohar wood, nukool mats, mánj, ban mánj, hemp (sar), sirki, seek, khus, and sutlej &c.	8 0 0 "
	"	5 0 0 "
	Lac of all kinds	5 0 0 "
	Musk, zafran, amber, and all Hindoostanee perfumes	10 0 0 "
	Betel nut	1 0 0 Per maund.
(6.) Tobacco.	Pan	1 0 0 "
	Spices, drugs, gums, dyes, & fruits, other than those grown in the Province.	3 0 0 Per cent. on value.
(7.) Piece goods and other textile fabrics, and manufactured articles of clothing and dress.	Tobacco of all kinds	5 0 0 "
	European piece goods, including haberdashery, linen cloth, silk and cotton velvets and velveteens, cambrics, and native manufactured cotton goods and muslins, blankets and woollen cloths, flowered silks and brocades, woollen scarfs, shawls, silks, and kimkobs in the piece and made up	1 8 0 "
	Hosiery, silk, cotton or woollen stays, braces and gloves,	1 8 0 "
	Carpetting and matting in the piece and made up	1 8 0 "
	Tents, sulcetas, tat and tat bags	1 8 0 "
	Wearing apparel	1 8 0 "
(8.) Metals and articles of metal.	Metals (not being bullion) and minerals, including kunker	1 8 0 "
	Hardware, including ironmongery, fire-arms and all weapons & instruments.	8 0 0 "
	Machinery, and all fancy and ornamental and other articles manufactured from metal	1 8 0 "
	Jewellery and gold and silver ornaments of all kinds, clocks, watches, and all gold and silver articles	1 8 0 "
	Tinsels and kundeela, gold, silver, and other manufactured lace of all kinds, also gold and silver and other wire used in the manufacture of lace, or used otherwise	1 8 0 "

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[No. 2.]

MUNICIPAL FINANCE—ODDH.—Continued.

OCTROI IN HURDUI.

No. 1446.

The following Rules for the collection of octroi duty in the Municipality of Hurdul, under Section 7 of Act XV. of 1867, and Schedule of octroi duties under Section 6 of the Act, have received the sanction of the Chief Commissioner, and are hereby promulgated for general information.

Rules for the collection of Octroi duty in the Municipality of Hurdul.

- I. A duty will be levied on all articles brought into the Municipality limits of Hurdul, for actual use or consumption therein, according to the rates contained in the Schedule A, annexed to these rules.
- II. No such duty shall be levied on goods *bond fide* the property of the Government, brought within the Municipal limits for the exclusive and direct use of Government. But when the Government takes delivery of goods from a dealer or contractor within the Municipal limits, this exemption shall not apply.
- III. Head loads of grain, grass, bhoooa, and fuel, and any other taxable article, not exceeding two annas in value, shall be exempt from duty, if not so brought into the Municipality to escape taxation for persons for whom this exemption was not intended.
- IV. Octroi duties leviable under these rules must be paid at the barrier at the time the goods are being brought into the Municipal limits, except as provided for in the rule.
- V. The goods of persons attempting to evade the payment of duty, or objecting to payment, may be detained at the barrier or in the bonded warehouse for not more than 24 hours, pending reference to the Superintendent or the Deputy Commissioner, as the case may seem to require.
- VI. Persons objecting to the amount of duty levied under these rules, may apply to the Superintendent, and, if dissatisfied with his decision, to the Deputy Commissioner, whose decision will be final.
- VII. Owners of goods in transit, or persons unable to pay at the barrier, shall take their goods under supervision to the bonded warehouse to be detained till the duty is paid, or the goods are released for immediate removal beyond the limits of the Municipality.
- VIII. Nothing that has once paid duty under these rules, shall be liable to a second demand within this Municipality.
- IX. Persons giving information which shall lead to the conviction of an offender under Rule I., may be awarded half the fine ordered to be paid.
- X. A Native Superintendent, with a subordinate establishment, will be entrusted with the collection of octroi, and with the charge of the bonded warehouse, under the supervision of the Deputy Commissioner.
- XI. Each of the said servants for the collection of octroi duty is to be provided with a copy of these rules, and of the Schedule of duty in Hindi or Urdu, which they are to show on demand to any person desiring to see the rules.

Schedule of Octroi duties levied under Act XV. of 1867, of articles brought into Hurdul Municipality.

Class of Goods.	Description of goods.	Rate of Duty.			Remarks.	
		Rs.	A.	P.		
(1). Articles of food or drink for men or animals.	Wheat	2	5	6	Per cent. on value.	
	Fine Rice.....	2	5	6	"	
	All other grains	1	9	0	"	
	Sugar	3	2	0	"	
	Goor (common)	2	5	6	"	
	Ghee	2	5	6	"	
	Mowal.....	1	9	0	"	
	Chaff, Bhoooa, and straw	0	3	6	"	
	Betel-Nut	3	2	0	"	
	Paan.....	3	2	0	"	
	Dried fruits	3	2	0	"	
	Vegetables	1	9	0	"	
	Milk, Dahce, and Khoo.....	3	2	0	"	
	Fish	3	2	0	"	
	(2). Animals for slaughter.	Bullocks	5	0	0	"
		Sheep and Goats.....	3	2	0	"
	(3). Articles used for fuel, lighting, and washing.	Poultry	3	2	0	"
Wood, Fuel, and charcoal.....		3	2	0	"	
(4). Articles used in construction of building.	Oil	2	5	6	"	
	Oil seed	1	9	0	"	
	Country Soap.....	5	0	0	"	
	Timber, Sal.....	3	2	0	"	
	Timber, other kinds	3	2	0	"	
	Bricks of all sorts.....	3	2	0	"	
	Tiles of all sorts.....	3	2	0	"	
	Lime	3	2	0	"	
	Grass for thatching	3	2	0	"	
	Spices, Drugs, Wax, and Dyes	5	0	0	"	
	Perfumery	3	2	0	"	
	Tobacco	1	8	0	"	
Metal	1	8	0	"		
Cloth				"		

MUNICIPAL FINANCE—NO. 423 OF 1870

STATEMENT OF SPECIAL LOANS TO MUNICIPALITIES, &c.

	Amount of Loans sanctioned.	Period of Interest.	Date of Orders authorizing the Loans.	Balance from last year.	Amount advanced.	Total.	Amount repaid.	Balance.	Amount of Interest received or credited to revenue.	Balance of Interest unpaid.
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1866-67.										
Port Canning Municipality (for improvement of Port)	4,50,000 0 0	Nil for 5 years.	Financial Dept., Govt. of India, 14th March 1866, No. 1231.	3,00,000 0 0	3,00,000 0 0	3,00,000 0 0	...	3,00,000 0 0	...	...
Back Bay Reclamation Company	...	8	Bombay Govt. Order, 7th Nov. 1866	13,34,139 6 8	13,34,139 6 8	13,34,139 6 8	...	13,34,139 6 8	...	...
Vohar Water Works	...	4	Bombay Govt. Resolution, No. 1339, dated 27th July 1865.	37,91,175 0 4	37,91,175 0 4	37,91,175 0 4	...	37,91,175 0 4	...	2,73,416 2 8
Elphinstone Circle Debt	...	Nil	Bombay Govt. Resolution, 9th May 1868, No. 687.	2,29,000 0 0	2,29,000 0 0	2,29,000 0 0	21,000 0 0	2,29,000 0 0	...	...
Total...										
1867-68.										
Port Canning Municipality (for improvement of Port)	52,00,000 0 0	4*	Financial Dept., Govt. of India, 28th Feb. 1867, No. 1171.	3,00,000 0 0	1,00,000 0 0	4,00,000 0 0	...	4,00,000 0 0	...	...
Calcutta Municipality (for water supply)	...	8	Bombay Govt. Resolution, 22nd January 1868, No. 62.	13,34,139 6 8	99,799 9 9	14,30,939 0 5	5,06,190 9 8	21,00,000 0 0	23,31 8 3	...
Back Bay Reclamation Company	...	5	...	...	...	...	...	8,34,730 6 0	99,799 9 9	...
Elphinstone Land and Press Company	...	4	...	...	...	...	...	10,00,000 0 0	...	...
Vohar Water Works	...	Nil	...	37,91,275 0 4	...	37,91,275 0 4	...	37,91,275 0 4	69,25 0 0	3,35,438 2 8
Elphinstone Circle Debt	...	Nil	...	2,29,000 0 0	...	2,29,000 0 0	64,000 0 0	1,75,000 0 0	...	...
Total...										
1868-69.										
Port Canning Municipality (for improvement of Port)	4,50,000 0 0	Nil for 5 years.	Financial Dept., Govt. of India, 27th March 1869, No. 1519.	4,00,000 0 0	50,000 0 0	4,50,000 0 0	...	4,50,000 0 0	...	...
Calcutta Municipality (for water supply)	62,00,000 0 0	4*	...	21,00,000 0 0	21,00,000 0 0	42,00,000 0 0	...	42,00,000 0 0	1,01,978 1 4	...
Kurrachee Municipality (for water supply)	6,30,000 0 0	4*	...	...	...	...	...	...	...	...
Bombay Municipality (for payment of existing debts, repayable by instalments in 10 years)	15,00,000 0 0	5	Financial Dept., Govt. of India, 31st March 1869, No. 1917.	...	2,42,501 10 0	2,42,501 10 0	...	2,42,501 10 0	...	...
Madras Local Funds (for completion of East Coast Canal, at least Rs. 5,000 to be repaid half-yearly)	2,00,000 0 0	5	Financial Dept., Govt. of India, 27th July 1869, No. 1388.	...	...	...	...	...	...	...
Madras Municipality (for water supply)	3,80,000 0 0	4*	Financial Dept., Govt. of India, 27th Feb. 1869, No. 1219 & 5th July 1869, No. 1822.	...	...	...	...	...	...	...
Back Bay Reclamation Company	...	8	...	8,34,730 6 9	...	8,34,730 6 9	2,15,455 14 6	6,19,283 8 3	...	...
Elphinstone Land and Press Company	...	0	...	10,00,000 0 0	...	10,00,000 0 0	...	10,00,000 0 0	...	...
Vohar Water Works	...	1	...	37,91,175 0 4	...	37,91,175 0 4	...	37,91,175 0 4	95,55 5 11	3,81,83 12 9
Elphinstone Circle Debt	...	Nil	...	1,75,000 0 0	...	1,75,000 0 0	62,376 0 0	1,22,724 0 0	...	...
Total...										

* 2 per cent. additional to be appropriated to form a sinking fund. † Interest realized up to 31st Decemr 1868; Interest to 31st March 1869 became due on 30th June 1869.

MUNICIPAL FINANCE—NORTH WEST PROVINCES AND THE PUNJAB

ACT No. XV. of 1867.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 1st March 1867.)

An Act to make better provision for the appointment of Municipal Committees in the Punjab, and for other purposes.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in towns in the territories under the Government of the Lieutenant-Governor of the Punjab, and for the Police, conservancy, and local improvements, and for education, and for the levying of rates and taxes in such towns; It is enacted as follows:—

I.—Preliminary.

1. In this Act, unless there be something repugnant in the subject or context—
 - “Committee” means a Municipal Committee appointed under the provisions of this Act
 - “Lieutenant-Governor” means the Lieutenant-Governor of the Punjab;
 - Words in the singular number include the plural, and words in the plural number include the singular.
2. The Lieutenant-Governor may extend this Act or any of its sections or provisions, by notification in the local *Gazette*, to any town in the territories under his government.
3. From the date of the passing of this Act, all Municipal Committees previously appointed with the sanction of any Lieutenant-Governor or Chief Commissioner of the Punjab, other than Municipal Committees appointed under Act No. XXVI. of 1850, (to enable improvement to be made in towns), shall be deemed Committees under this Act. The Lieutenant-Governor may extend, by notification in the local *Gazette*, all or any of the provisions of this Act to Municipal Committees appointed under the said Act No. XXVI. of 1850. So much of any Act, Regulation, or Rule having the force of law, as may be inconsistent with any provision so extended to a Committee, shall, from and after the date of such extension, cease to have effect in the case of such Committee.
4. For the purposes of this Act, the Lieutenant-Governor may from time to time, by notification in the local *Gazette*, define the limits of any town to which this Act shall have been extended, and may include within the limits of such town any railway station, village, building, or land in the vicinity of such town.

II.—Appointment, Duties, and Powers of Committees.

5. In any town to which this Act shall have been extended, the Lieutenant-Governor may appoint, either *ex-officio* or otherwise, or direct the appointment by election of any number of persons, not less than five, to be members of a Committee, or he may appoint some of the members of such Committee, and direct the appointment of others by election for carrying out the purposes of this Act. The Lieutenant-Governor may from time to time remove any of the members of any Committee, add to their number, and fill up vacancies occurring among them. The Lieutenant-Governor may determine the time and manner of the election of those members whom he may direct to be appointed by election, and the persons by whom they shall be elected, and generally may make any rules for regulating the election of such members that he may think fit. The Lieutenant-Governor may also appoint the President and Vice-President, or either of them, of any Committee, or sanction the election by any Committee of one of their members as President or Vice-President, or either of them. All appointments under this Section shall be notified in the local official *Gazette*.
6. Every Committee may, with the previous sanction of the Lieutenant-Governor, define the persons or property within the town to be taxed for the purposes of this Act, the amount or rate of the taxes to be imposed, and may impose such taxes accordingly.
7. It shall be lawful for the Lieutenant-Governor from time to time to make rules as to the persons by whom, and the manner in which any assessment of taxes under this Act shall be confirmed, and for the collection of such taxes and for the safety and due application of them when collected, and for the rendering and publishing of such estimates and accounts relating to the expenditure of the Municipal Funds, and in such form as he may think fit. The Lieutenant-Governor may from time to time repeal, alter, or add to such rules. No tax shall be collected under this Act, until it shall have been confirmed by the persons and in manner hereinbefore mentioned.
8. All sums received by the Committee of any town to which this Act extends, and all fines levied under this Act, shall constitute a fund, which shall be called the Municipal Fund of such town, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as trustees for the purposes of this Act.
9. Every Committee, so far as the Municipal Fund at their disposal will permit, shall, after providing out of such Fund for a Police establishment in manner hereinafter mentioned, keep the public streets, roads, drains, tanks, and water-courses of the town, for which they are appointed, clean and repaired, and may cause such streets and roads, or any of them, to be watered and lighted, and may construct new streets, drains, tanks, and water-courses, and may construct and provide for the maintenance of poor houses, dispensaries, market-places and other works of general utility, and generally may do all acts and things necessary for the purposes of conservancy and local improvement, and may also make provision, by the establishment of new schools or the aiding of already existing schools or otherwise, for the promotion of education in the town for which such Committee is appointed.
10. Any Committee may make rules for regulating the time and place of their meeting, the conduct of their business, the division of duties among the members of the Committee, the salaries, appointment, suspension, and removal of the officers and servants of the Committee, and other similar matters.
11. It shall be lawful for any Committee to make bye-laws for defining, prohibiting, and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act No. V. of 1861, (for the regulation of Police), and for the securing of a proper registration of births and deaths, and for carrying out all or any of the purposes of this Act. And the Committee may from time to time repeal, alter, or add to such bye-laws.
12. The Lieutenant-Governor may by order, suspend or limit all or any of the powers of any Committee, and may also cancel any of the proceedings or rules of any Committee.
13. Every Committee shall set apart out of the Municipal Fund, such sum as the Lieutenant-Governor shall require for the maintenance of the Police establishment in the town.
14. No bye-law, and no alteration or appeal of or addition to a bye-law, shall have effect until the same shall have been confirmed by the Lieutenant-Governor. All bye-laws made under this Act, and all rules made under Section 10 of this Act, and all alterations and repeals of and addition to such bye-laws and rules, shall be published for such length of time and in such manner as the Lieutenant-Governor shall order.

III.—Suits by and against Committees.

15. Every Committee shall sue and be sued in the name of their President. Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the President or Vice-President (if any) and at least two other members of the Committee, and unless so executed, shall not be binding on the Committee. No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for, and chargeable with, all contracts duly made as aforesaid. Every member of a Committee shall be liable for any misapplication of money entrusted to the Committee to which he shall have been a party, or which shall happen through, or be facilitated by his neglect of his duty, and he shall be liable to be sued for the same in such Court as the Lieutenant-Governor shall direct as for money due to the Government.
16. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, explicitly stating the cause of suit and the name and place of abode

of the intended plaintiff; and unless such notice be proved, the Court shall find for the defendant; and every such suit shall be commenced within three months next after the accrual of the cause of suit, and not afterwards; and if any person to whom any such notice of suit is given shall, before suit brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

IV.—Penalties.

17. No member of a Municipal Committee or servant of the Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of five hundred Rupees. Provided always, that no person by being a shareholder in or member of any incorporated or registered Company, shall be disqualified from acting as a member or servant of a Committee by reason of any contract entered into between such Company and the Committee. Nevertheless it shall not be lawful for such shareholder or member to act as a member of the Committee in any matter relating to any contract entered into between the Committee and such Company.

18. Whoever infringes any rule made under Section 10 of this Act, or any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding fifty Rupees, and, in the case of a continuing infringement, to a fine not exceeding five rupees for every day after notice from the Committee of such infringement. In default of payment of any fine imposed under this Section, the defaulter shall be liable to be imprisoned for a term not exceeding eight days.

19. Prosecutions under this Act for infringements of rules or bye-laws, may be instituted before any Magistrate by the Committee, or any person authorized by the Committee in this behalf, and all fines imposed under this Act may be recovered in the manner prescribed in Section 61 of the Code of Criminal Procedure. Rates and arrears of rates imposed under this Act may be recovered as if they were fines.

V.—Miscellaneous.

20. All assessments, bye-laws, rules, and regulations of any kind relating to matters provided for in this Act, which may, previous to the passing of this Act, have been made by or received the approval of any Lieutenant Governor or Chief Commissioner of the Punjab, shall be deemed to have been made in accordance with the provisions of this Act. And all proceedings taken under any such assessments, bye-laws, rules, and regulations shall be deemed to be as valid as if they had been taken under this Act.

21. Section 20 of this Act shall apply to the Central Provinces and Oudh, as if for the words "Lieutenant Governor or Chief Commissioner of the Punjab," the words "Chief Commissioner of the Central Provinces and Oudh" were substituted, and as if the extension next hereinafter mentioned had been made. And it shall be lawful for the Governor General of India in Council to extend this Act or any of its provisions, by notification in the *Gazette of India*, and the local official *Gazette*, to any town in the territories respectively under the administrations of the Chief Commissioners of the Central Provinces and Oudh, and on and after such extension, this Act shall be construed in such town as if the words "Lieutenant Governor" were defined to include Chief Commissioners of the Central Provinces and Oudh; as if for the word "government," the word "administration" were substituted; and as if for the words and figures "Act No. XXVI. of 1850 (to enable improvements to be made in towns)," the words and figures "Act No. XVIII. of 1864 (to provide for the appointment of a Municipal Committee for the City of Lucknow)" were substituted. Provided that when such extension shall be effected, the previous sanction of the Governor General of India in Council shall be necessary to the validity of any order made by a Chief Commissioner under Section 12 of this Act.

22. This Act shall expire in five years in the territories subject to the Lieutenant Governor of the Punjab, and if it shall be extended to the Central Provinces or Oudh under the last preceding Section, it shall expire in such Provinces or Oudh, as the case may be, in five years from the date of such extension.

ACT No. VI. of 1868.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 20th March 1868.)

An Act to make better provision for the appointment of Municipal Committees in the North-Western Provinces, and for other purposes.

WHEREAS it is expedient to make better provision for the appointment of Municipal Committees in the North-Western Provinces of the Presidency of Fort William, and for the Police, conservancy, and local improvements, and for education, and for the levying of rates and taxes, in the places to which this Act may be extended; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be called "The Municipal Improvements' (North-Western Provinces) Act, 1868."
2. In this Act, unless there be something repugnant in the subject or context—

"Committee" means a Municipal Committee appointed under the provisions of this Act:

"Municipality" means any town or towns to which this Act may be extended:

"Lieutenant Governor" means the Lieutenant Governor of the said Provinces.

3. The Lieutenant Governor may extend this Act, by notification in the local official *Gazette*, to any town or towns in the territories under his government.

4. For the purposes of this Act the Lieutenant Governor may from time to time, by notification in the local official *Gazette*, define the limits of any town, and may include within the limits of such town any railway station, village, building, or land in the vicinity:

Provided that no cantonment shall, without the previous consent of the Governor General of India in Council, be deemed to be a town for the purposes of this Act.

The Lieutenant Governor may from time to time, by notification in the local official *Gazette*, declare to be united for the purposes of this Act, any two or more towns, and may also declare by what name the Municipality so formed, shall be designated.

5. All Municipal Committees hitherto appointed under the orders of the Lieutenant Governor shall be deemed Committees under this Act, and shall continue in office until a Committee shall have been appointed or elected under Section 6.

Act No. XXVI. of 1850 (to enable improvements to be made in towns) shall cease to have effect in the towns into which it has been introduced, except as to any act done or liability incurred under it:

Provided that all rules made and taxes imposed under Act No. XXVI. of 1850, which have been approved by the Lieutenant Governor, shall continue in force and recoverable, as if they had been made and imposed under the provisions of this Act.

II.—Appointment of Municipal Committees.

6. In any Municipality to which this Act shall have been extended, the Lieutenant Governor may appoint or direct to be appointed by election, for such period not exceeding two years, as to him may seem fit any number of the inhabitants of such Municipality, to be members of a Committee for carrying out the purposes of the Act.

The persons so appointed shall continue in office for two years or until their successors shall have been appointed, and shall be eligible for re-appointment.

In cases when the Lieutenant Governor directs the appointment to be by election, he may fix the time and manner of the election, and the qualification of the electors, and generally may make such rules as he shall think fit for regulating the election.

The Lieutenant Governor may from time to time remove any of the members of the Committee so appointed who shall desire to be discharged or refuse or become incapable to act, or be convicted of an offence punishable under the Indian Penal Code with imprisonment for a term of not less than six months. The Lieutenant Governor may also, if he think fit, on the recommendation of the Committee, add to their number, and fill up vacancies occurring among them.

Every member so appointed shall have the same powers and be subject to the same liabilities and vacate his office and be eligible for re-appointment as if he had been originally appointed a member under the first clause of this Section.

In addition to the members appointed as aforesaid, the Lieutenant Governor shall have power to appoint, by notification in the official *Gazette*, *ex-officio* members of the Committee for every place in which they exercise their offices, and to which this Act shall have been extended :

Provided that the number of such *ex-officio* members shall not be more than one-third of the total number of the Committee.

7. The Lieutenant Governor may also appoint the President and Vice-President, or either of them, of any Committee, or sanction the election by any Committee of one of their members, as President or as Vice-President.

The Committee may appoint any one of their members or any other person to be their Secretary.

All appointments made under this Section shall be notified in the local official *Gazette*.

III.—Office and Meetings of Committees.

8. The Committee shall have an office, where they shall meet for the transaction of business at least once in every month.

9. The President, or in his absence the Vice-President, shall take the chair at every meeting of the Committee. In the absence of both the President and Vice-President, the members present may elect a Chairman for the occasion.

The meetings shall be either general or special.

The President or Vice-President may whenever he thinks fit, and he shall, upon a requisition made in writing by not less than one-fifth in number of the members, convene a meeting.

Notice shall be given of every such meeting, and when the meeting is to be special, at least three days' notice thereof shall be given. Every notice shall state the general nature of the business to be transacted at the meeting proposed to be called.

The quorum necessary for the transaction of business at a general meeting shall be three.

The quorum necessary for the transaction of business at a special meeting shall be one-half of the total number of members at the time of the meeting; and at least two-thirds of such quorum shall consist of non-official members.

If within one hour from the time appointed for the meeting a quorum is not present, the meeting, if summoned by the President or Vice-President, shall be dissolved.

In any other case it shall stand adjourned to the same day in the next week at the same time and place. And if at such adjourned meeting a quorum is not present, it shall be adjourned *sine die*.

All business may be transacted at a general meeting which this Act does not require to be transacted at a special meeting.

All questions which may come before the Committee at any meetings shall be decided by a majority of votes. Every member shall have one vote. In case of equality of votes, the Chairman shall have a casting vote.

Such decisions shall be recorded in a book kept for the purpose, and shall be published in some local English or vernacular newspaper, or in such other manner as the Lieutenant Governor may from time to time direct.

10. All correspondence between the Committee and the Local Government shall pass through the Commissioner of the Division.

The Commissioner of the Division shall be entitled to make such suggestions for the consideration of the Committee as he may deem fit; and the Committee shall furnish him with any information he may call for connected with the duties imposed upon them by this Act.

IV.—Powers of Committees.

11. The Committee may at a special meeting define the persons or property within the Municipality to be taxed for the purposes of this Act, and the amount or rate of the taxes to be imposed.

If such taxes receive the sanction of the Lieutenant Governor, but not otherwise, the Committee may at a special meeting impose them accordingly.

The Committee may at a special meeting with the same sanction, cancel or vary any tax so imposed.

Such taxes may be all or any of the following :—

(1).—A tax on houses, buildings, and lands, according to the annual value thereof, not exceeding seven and a half per cent. of such value :

(2).—A tax on professions and trades :

(3).—Taxes on carriages, horses, mules, elephants, camels, bullocks and asses :

(4).—Tolls on carriages, carts, and animals entering the limits of the Municipality :

(5).—An octroi on articles brought within the said limits for consumption or use therein : Provided that a list of such articles shall have been submitted to and approved by the Lieutenant Governor : Provided also, that the Lieutenant Governor shall have power to exempt from the octroi any such articles intended for consumption or use by any class of persons or animals.

No other species of tax shall be imposed, without the previous sanction of the Governor General of India in Council.

12. No tax shall be collected until it shall have been confirmed by such persons and in such manner as the Lieutenant Governor shall appoint.

The Lieutenant Governor may from time to time make rules as to the persons by whom, and the manner in which any assessment of taxes under this Act shall be confirmed, and for the collection of such taxes.

The Lieutenant Governor may from time to time repeal, alter, or add to such rules.

13. No rate on property made under this Act shall be invalid for defect of form, and it shall be enough, in any such rate on property or any assessment of value for the purpose of making such rate, if the property rated or assessed shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

Rules and Bye-Laws.

14. Every Committee may at a special meeting make rules consistent with this Act, for regulating the time and place of their meeting, the conduct of their business, the restricting of the amount or objects of expenditure under Section 24, the division of duties among the members of the Committee, the salaries, appointment, suspension, and removal of the officers and servants of the Committee, and other similar matters.

15. The Committee may appoint one or more of their number to carry out their resolutions, and to enforce the rules and bye-laws made under the provisions of this Act for the protection of the public health, or they may appoint a special officer for such purposes.

16. The Committee may at a special meeting make bye-laws for defining, prohibiting, and removing nuisances which are not public or common nuisances, under the Indian Penal Code, or under Act No. V. of 1861 (*for the regulation of Police*), and for the securing of a proper registration of births, marriages, and deaths, and for carrying out all or any of the purposes of this Act.

The Committee may from time to time at a special meeting repeal, alter, or add to such bye-laws.

17. No bye-law and no alteration or repeal of, or addition to, a bye-law shall have effect until it shall have been confirmed by the Lieutenant Governor.

All bye-laws made under this Act, and all rules made under Section 14, and all alterations and repeals of, and additions to, such bye-laws and rules, shall be published for such length of time, and in such manner as the Lieutenant Governor shall from time to time direct.

Nuisances.

18. Every Committee may enjoin within the limits of the Municipality any person not to repeat or continue a public nuisance. Every such injunction shall be deemed to have been made by a public servant.

19. Every Committee which the Lieutenant Governor shall authorize in this behalf may, so long as such authorization continues, exercise the powers of a Magistrate of a District as described in Section 308 of the Code of Criminal Procedure, for the removal of nuisances, and in the exercise of such powers, shall follow the procedure prescribed in Chapter XX. of the same Code.

Purchase and Sale of Land.

20. Any Committee may at a special meeting, and with the previous sanction of the Lieutenant Governor, purchase land for the purposes of this Act, and may at a like meeting and with the like sanction, sell any portion of such land which is not required for the purposes aforesaid, and convey the same in the names of the President and two of the members of the Committee.

The receipt of the President and any two members of the Committee for any monies paid to them upon any such sale, shall effectually discharge the persons paying the same therefrom, or from being concerned to see to the application thereof, or being accountable for the non-application or mis-application thereof, and the proceeds of any such sale shall be applied for the purposes of this Act.

Controlling Power of Lieutenant Governor.

21. The Lieutenant Governor may by order cancel, suspend, or limit any of the Acts, proceedings, or rules of any Committee.

The Lieutenant Governor may also abolish any tax which shall have been sanctioned under the provisions hereinbefore contained, but not so as to entitle any person to a refund of monies paid in respect of such tax.

*V.—Rights, Duties, and Liabilities of Committees.**Municipal Fund.*

22. All sums received by the Committee of any Municipality to which this Act extends, and all fines levied under this Act, and all receipts from property entrusted to and managed by the Committee, shall constitute a fund which shall be called the Municipal Fund of such Municipality, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as trustees for the purposes of this Act.

23. The funds of every Committee shall be kept in the Government Treasury of the District, or in the Bank (if any) to which the Government Treasury business shall have been made over.

No disbursement of such funds or any part thereof shall be made, except under the signature of the President or Vice-President, and one other member of the Committee.

24. Every Committee, subject to such rules restricting the amount or the objects of expenditure as it shall make at a special meeting, and so far as the Municipal Fund at their disposal will permit, shall, after providing out of such fund for a Police establishment in the manner hereinafter mentioned, keep the public streets, roads, drains, tanks, and water-courses of the Municipality for which they are appointed, clean and in repair, and may cause such streets and roads or any of them to be watered and lighted, and may construct and provide for the management of poor-houses, dispensaries, market-places, and other works of general utility, and generally may do all acts and things necessary for the purposes of conservancy and local improvement.

The Committee may also make provision, by the establishment of new schools or the aiding of already existing schools, or otherwise, for the promotion of education in the Municipality for which such Committee is appointed.

Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty, or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the President or Vice-President, and at least two other members of the Committee, of whom one shall be an *ex-officio* member. Unless so executed, it shall not be binding on the Committee.

Municipal Police.

25. Every Committee shall provide in the first place from its funds for the maintenance of the Police establishment in the Municipality.

The Municipal Police shall be appointed under such Act of the Governor General in Council as may be applicable to the town, and their number shall be fixed by the Committee, in consultation with the Inspector General of Police, subject to the final decision of the Lieutenant Governor.

26. Every officer of Police in any Municipality to which this Act shall have been extended, shall have power to take into custody without a warrant, any person who, within his view, commits any of the offences mentioned in Section 34 of Act No. V of 1861, (*for the regulation of Police*), and shall be bound to carry out the orders issued by the Committee for the prohibition and prevention of public nuisances, or nuisances defined to be such by any bye-law made under this Act.

Annual Reports.

27. Every Committee shall annually, or oftener if directed by the Lieutenant Governor to do so, submit statements of their receipts on account of and disbursements from the Municipal Fund, and also reports of all works executed or proceedings taken by them under the authority of this Act.

The Committee shall also submit, at such time and in such form as may be directed by the Lieutenant Governor, an estimate of their probable receipts for the financial year next following, with proposals for their expenditure.

An abstract of such estimate and proposals shall, on being so submitted, be published in such manner as the Lieutenant Governor shall from time to time direct.

The Lieutenant Governor may from time to time make rules consistent with this Act, as to the cost and the class of works which the Committee may execute, and the Committee shall be legally bound to obey such rules.

Public Highways.

28. All public highways in any Municipality in which this Act is in force, not specially reserved by Government, together with all erections thereon, and all materials thereof, shall be vested in and belong to the Committee.

Land required for Public Purposes.

29. When any land within the limits of any Municipality to which this Act is extended is required for the construction or improvement of a highway, for the promotion of the healthiness of the neighbourhood, or for any other public purpose, if the Committee cannot agree with the owner for the purchase thereof, the Lieutenant Governor, on the recommendation of the Committee, may notify in the local official *Gazette* that such land is required under the provisions of Act No. VI. of 1857, (*for the acquisition of land for public purposes*), and on payment by the Committee of the compensation awarded under such Act, the land shall vest in them for the purposes of this Act.

Suits by and against Committees.

30. Every Committee shall sue and be sued in the name of their President.

No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for and chargeable with all contracts made in the manner above provided for.

Every member of a Committee shall be liable for any misapplication of money entrusted to the Committee to which he shall have been a party, or which shall happen through or be facilitated by the neglect of his duty, and he shall be liable to be sued for the same in such Court, as the Lieutenant Governor shall direct, as for money due to Government.

31. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, stating the cause of suit and the name and place of abode of the intending plaintiff.

Unless such notice be proved, the Court shall find for the defendant.

Every such suit shall be commenced within three months next after the accrual of the cause of the suit, and not afterwards.

If any person to whom any such notice of suit is given shall, before suit is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

VI.—Penalties and Prosecutions and Recovery of Taxes.

32. No member of a Committee or servant of a Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of rupees five hundred :

Provided always that no person shall be disqualified from acting as a member or servant of a Committee by being a shareholder in or member of any incorporated or registered Company, by reason of any contract entered into between such Company and the Committee.

33. Whoever infringes any bye-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding rupees fifty, and in the case of a continuing infringement, to a fine not exceeding rupees five for every day after notice from the Committee of such infringement.

In default of payment of any fine imposed under this Section, the defaulter shall, in the case of a continuing infringement, be liable to imprisonment for a term not exceeding one month ; and in any other case, to imprisonment for a term not exceeding eight days.

34. Prosecutions under this Act for infringements of rules or bye-laws, may be instituted before any Magistrate by the Committee, or any person authorized by the Committee in this behalf.

35. All arrears of taxes imposed under this Act, may be recovered as if they were fines, in the manner prescribed in Section 61 of the Code of Criminal Procedure.

OBJECTS OF LOCAL EXPENDITURE.—NORTH-WEST PROVINCES.

CIRCULAR No. 9A, of 1871.

From C. A. Elliott, Esquire, Officiating Secretary to Government, North-Western Provinces; to Commissioners of Divisions, North-Western Provinces (No. 1488A),—Dated Allahabad, the 3rd April 1871.

SIR,—I am desired to request that the attention of Municipal Committees may be recalled to the provisions of Section 24, of the "Municipal Improvements' Act (VI. of 1868)," laying down (among other things) as legitimate objects of Municipal expenditure, the construction and maintenance of schools, dispensaries, poor-houses, and such other institutions of public benefit, within the Municipal limits.

Many Committees do already contribute liberally to education, dispensaries, vaccination, &c. ; others in a less degree, and some not at all. In the preparation of future budget-estimates, and in disposing of any surplus revenue which the taxation of cloths and metal may in the present year create, His Honor will be glad if the duty of rendering efficient assistance and support to the foregoing objects is kept in view. The Lieutenant-Governor is of opinion that, at the least, five or six per cent. of their revenues, as a *minimum*, may well be appropriated to these objects—*i. e.*, to the establishment of new schools, or securing greater efficiency in existing ones, to the provision of scholarship, aiding in the establishment and maintenance of central or branch hospitals and dispensaries, entertainment of vaccinators, maintenances of poor-houses, leper asylums, &c.

The Committees are no doubt aware that it was in contemplation to bring Municipalities under contribution, by means of a license tax, to meet the growing expenditure in these departments of the provincial service. The license-tax is not, however, for the present to be enforced. But the obligation devolving (under the principles enumerated by Her Majesty's Secretary of State) upon all classes to contribute towards such objects, remains unaltered ; and the Lieutenant-Governor would far rather see such obligation met voluntarily by Committees themselves, than by the enforced application of a law. His Honor therefore looks to Committees to act liberally in this matter.

The same principles apply also to towns administered under Act XX. of 1856, although it is generally more difficult in such places to realize the surplus revenue necessary for such purposes.

OCTROI SCALE AND RULES--NORTH WEST PROVINCES.

NOTIFICATION, No. 1729 A,—Dated the 26th April 1870.

Under Sections 11 and 12 of Act VI. of 1868 (the Municipal Improvements North-Western Provinces' Act), the Municipal Committee of Shahjehanpore is authorized to impose the duties detailed in the appended schedule on goods brought within the limits of the Municipality for consumption or use, provided that no duty shall be levied on goods which have been imported into India by sea, and have already paid duty

No.	Names.	Articles.	Rate.		
			Rs.	A.	P.
1	Articles of food and drink for men or animals.	Grain of all sorts	1	9	0 per cent.
2		Seeds for oil	2	0	0
3		Vegetables, Potatoes, &c.	1	9	0
4		Fruits	1	9	0
5		Fish	1	9	0
6		Milk and Curds	1	9	0
7		Binoula (cotton seed)	1	9	0
8		Oil cake	1	9	0
9		Ghee...	1	9	0
10		Singhara	1	9	0
11		Bhoosa, Fodder, &c.	1	9	0
12		Eggs...	1	9	0
13		Sugar, Sugar-candy, and Kund	2	1	4
14		Paan or Betel Leaves	2	0	0
15		Rab, Goor	0	1	6 per maund.
16		Sheera	0	0	6
17	Animals for slaughter.	Cow, Bull, or Bullock	0	1	0 per head.
18		Sheep	0	0	6
19		Goats	0	0	3
20		Fowls	0	0	3 each.
21	Articles used for fuel, for lighting or washing.	Firewood	1	9	0 per cent.
22		Oopla	1	9	0
23		Charcoal	1	9	0
24		Oil	2	0	0
25		Grease	2	1	4
26		Wax	2	1	4
27		Soap (Native)	2	1	4
28		Sujhi	2	1	4
29	Rch	2	1	4	

No.	Names.	Articles.	Rate.	
			Rs.	a. p.
30	Articles used in construction of buildings.	Wood	3	2 0 per cent.
31		Hemp	3	0 0 "
32		Flax...	3	0 0 "
33		Moonj, &c.	3	0 0 "
34		Native Iron	2	0 0 "
35		Lime	3	2 0 "
36		Stones	3	2 0 "
37		Bricks	3	2 0 "
38		Tiles...	3	2 0 "
39		Bamboos	3	2 0 "
40	Drugs, Gums, Spices, and Perfumes.	Drugs of all sorts	2	1 4 "
41		Gums	2	1 4 "
42		Spices	2	1 4 "
43		Perfumes	2	1 4 "
44	Tobacco.	Tobacco	5	0 0 "

The Hon'ble the Lieutenant-Governor is pleased to make the following Rules for the collection of the aforesaid duties —

The octroi duties, sanctioned by Government, shall be levied on all goods and raw material enumerated in the schedule sanctioned by Government, which shall be brought for sale, manufacture, or consumption, within the limits of the Municipality.

If any such goods or raw material be exported from the Municipality within one month from the date of payment of the authorised duties, the amount levied shall, on the production of a certificate of payment, be refunded, provided that no sum less than one rupee shall be refunded under this rule.

The goods to be exempted from the payment of duty are :—

- 1.—All goods passing through the town *en route* to some other place, and not unladen in the city.
- 2.—Corn, the amount of duty on which would not exceed one pie; also all head-loads of grass, wood, cowdung, vegetables, and bhoosa.

The octroi-tax shall be levied on goods at their entrance within the bounds of the Municipality; and shall be payable by the person or persons claiming to have authority to dispose of such goods, who shall receive a certificate testifying to the payment of the tax on the goods imported. The certificate shall specify the name of the importer or consignee, the kind and quantity, or weight of the goods, and the amount of duty paid.

For the purposes of collection, barriers shall be established at convenient places.

Goods declared to be in actual immediate transit through the Municipal limits, and not therefore liable to payment of duty, shall be passed free of duty by a Rowannah, which shall hold good for 12 hours only, and which shall be given up to the officials at the barrier of exit; or in default, duty shall be levied.

All goods, not for immediate transit through the bounds, will be regarded as brought for sale, consumption, or manufacture, and will therefore be held liable to duty. But it shall be competent to any such person, as aforesaid, in place of paying the duty on any such goods, to deposit the same in the custody of the Committee's officials.

For the better and more convenient safe-keeping of such goods, the requisite warehousing accommodation will be furnished by the Committee, and all goods there deposited shall be liable, before removal, to light charges at the following rates, for the purpose of providing for the protection and due keeping of the said accommodation, *viz.*, six pie daily for each cart standing in the warehouse compound without unloading, and three pie daily for each pony, buffalo, or bullock. For goods unloaded and placed inside the warehouse, the charge shall be at the rate of three pie per cent. on the value daily.

In order to prevent prolonged detention of such goods in the warehouse, the above rates shall be charged for the first fortnight only; for the third week double; and for the fourth week three times the above rates shall be levied. After one month the charge shall be at four times the rate charged at first. No such goods shall be taken from the warehouse, until all charges have been defrayed.

Any person evading, or abetting the evasion of the octroi duties imposed by the schedule, shall be deemed to have rendered himself liable to punishment under Section 33, Act VI. of 1868, as for an infringement of a bye-law.

THE HOUSE TAX.—NORTH-WEST PROVINCES.

NOTIFICATION, No. 1063A,—Dated the 22nd February 1870.

Under Sections 11 and 12 of Act VI. of 1868 (the Municipal Improvements North-Western Provinces' Act), the Hon'ble the Lieutenant-Governor is pleased to authorise the levy of a tax on houses and lands within the limits of the Municipality of Nya Jhansi.

And the following rules have been made and approved for the collection of the same :—

All houses and lands within the Municipality, except lands used for cultivation or for depasturing cattle, shall be liable to the tax which shall be called a house tax, under the following rules and exceptions.

For the purposes of the above tax, the Municipality shall be divided into mohullas. A separate name shall be given to each subdivision, and each house or plot of ground shall be numbered.

The Municipal Committee shall keep a register showing the boundaries and name of each division of the Municipality, and the number of each house or plot of ground, the name of its occupier, the amount of its annual value, and the amount of tax assessed upon it for any year.

Any person letting out a house or ground in whole or in portions to be occupied by lodgers or travellers, or receiving its rents from such lodgers or travellers, or occupying it as his own property, shall, for the purposes of this tax, be deemed to be the occupier of that house or ground.

The tax levied under these rules on any house or ground shall not exceed 5 per centum of the annual value thereof.

For the purposes of this tax, the annual value of the property liable thereto shall be computed and ascertained upon an estimate of the gross annual rent at which the same might reasonably be expected to let from year to year.

The Municipal Committee shall determine for each year the amount to be raised by house tax, and it shall accordingly fix the rate of taxation on the annual value of the property liable thereto.

The Municipal Committee may, at their discretion, exempt from the assessment or relieve from its payment, any occupier who may be unable from poverty to pay the same.

The house-tax shall be collected on or after the 1st day of the month following that for which it is due by the Darogah or other officer appointed for that purpose by the Municipal Committee. Any sum not paid to such officer on his presenting a written notice signed by the Secretary shall be deemed an arrear, for which the defaulter shall be liable to be proceeded against under the Act.

No. 1095A,—Dated the 24th February 1870.

Under Sections 11 and 12, Act VI. of 1868 (the Municipal Improvements North-Western Provinces' Act) the Municipal Committee of Deobund, in the District of Saharmpore, is authorized to impose, within Municipal limits, a tax on houses and lands not exceeding 7½ per cent. of the annual value thereof, and the Hon'ble the Lieutenant-Governor is pleased to make the following Rules for the collection of the tax:—

I.—All houses situated within the Municipal boundaries, and all lands so situated, except such as are assessed with the Government Revenue, shall be liable to a tax not exceeding 7½ per cent. of the annual value thereof.

II.—The Municipal Committee shall estimate the annual value of houses or lands liable to the tax on the gross annual rent which is actually obtained for such houses or lands; or where the houses or lands are not let or are let at a nominal rent, on the gross annual rent which they would fetch if rented; the estimate to be based on the rents realized for houses and lands of the same description in the neighbourhood.

III.—The owner of a house or lands, whether he occupy the house or lands himself, or let them out to tenants, shall, for the purposes of this tax, be held to be the occupier of the house or lands, and shall be liable to the tax on account thereof.

IV.—The Municipal Committee may, on cause shown, exempt from assessment, or reduce or remit the tax assessed on any person.

- V.—No house or land, the annual value of which is less than Rs. 6 (six), shall be liable to the tax.
- VI.—The Municipal Committee may, within the limit named in Rule No. I., determine the rate of taxation which shall be levied on the annual value of the property liable to the tax.
- VII.—A separate Register shall be prepared and kept up by the Municipal Committee for each Mohalla of the town, setting forth its name and boundaries, and containing a list of the houses and lands situated within it, the name and trade or profession of the owner, the annual value of the property, and the amount of the annual tax assessed thereon; each house and plot of land shall bear a number in the Register corresponding to a number which shall be actually affixed to each house and plot of land in the Mohalla.
- VIII.—When the assessment of the tax shall have been completed, the Committee shall prepare for each Mohalla a list in the vernacular showing the property assessed, its estimated annual value, the name of the owner, his trade or profession, and the amount of tax to which he is liable, the instalments in which, and the date on which he will be called on to pay. This list shall be signed by the President or Vice-President and two members, and shall be affixed at some conspicuous place (to be appointed by the Committee) within the Mohalla. And the inhabitants of the Mohalla shall be further advertised of the date on which they are to pay the tax or instalment of the tax, by the town crier, during the three days next ensuing after the publication of the list and notification as above.
- IX.—Any person disputing his liability to be assessed or dissatisfied with the rate at which he has been assessed under Rules VI. and VII., may petition the Committee, who may proceed under Rule IV., or may reject the petition.
- X.—No petition shall be received if presented after the lapse of 15 days from the issue of the list and notification under Rule VIII.
- XI.—The Committee may at any time during the year revise or correct the list of assessment as may appear necessary.
- XII.—Unless revised or corrected as above, every assessment shall hold good for one year, or until a new assessment be made.
- XIII.—Any assessment under these rules remaining unpaid after the date fixed for payment, shall be deemed an arrear of taxes.
- XIV.—The Committee shall appoint an officer who shall be called the Tax-gatherer, and it shall be his duty to collect the amount of the tax due for the current month as soon after the 1st day of the month as possible, and to deliver, on or before the 10th day of the month, a list of all defaulters to the Committee.
- XV.—On receipt of the list, the Committee shall summon the defaulters before them and proceed to recover the arrears of the tax, according to law.
- XVI.—Any person who shall molest, obstruct, or insult the Tax-gatherer, or any person acting for him in the discharge of the duties devolving upon them under these rules, shall be liable, on conviction before a Magistrate, to a penalty not exceeding fifty rupees, to be recovered according to law.
- XVII.—Any person who shall deface, destroy, or remove any name, number, ticket, or notice affixed under these rules to any street, division, house or plot of land, shall be liable, on conviction before a Magistrate, to a fine not exceeding fifty rupees, to be recovered according to law.

LICENSE TAX ON KILNS.—NORTH WEST PROVINCES.

No. 3117A,—Dated the 18th July 1871.

UNDER Section 11 of Act VI. of 1868 (the Municipal Improvements North-Western Provinces' Act), the Municipal Committee of Allahabad is authorised to impose the duties detailed in the appended Schedule on building materials manufactured within the limits of the Municipality:

1st Grade-Pucka Bricks.

	Rs.	A.	P.
CLASS I.—Any person wishing to burn 10 lakhs in one year	200	0	0
CLASS II.—Any person wishing to burn 8 lakhs in one year	150	0	0
CLASS III.—Any person wishing to burn 5 lakhs and under in one year	100	0	0

2nd Grade-Tiles or Earthenware.

Any person manufacturing tiles or earthenware to take out a license for the same, at the rate of rupees 5 per kiln, per annum.

3rd Grade-Lime.

CLASS I.—Any person manufacturing 100,000 maunds in one year	500	0	0
CLASS II.—Any person manufacturing 75,000 and under 100,000 maunds in one year	325	0	0
CLASS III.—Any person manufacturing 50,000 and under 75,000 maunds in one year	250	0	0
CLASS IV.—Any person manufacturing 25,000 and under 50,000 maunds in one year	125	0	0
CLASS V.—Any person manufacturing 20,000 and under 25,000 maunds in one year	100	0	0
CLASS VI.—Any person manufacturing 10,000 and under 20,000 maunds in one year	50	0	0
CLASS VII.—Any person manufacturing 5,000 and under, but not exceeding 9,000 maunds in one year	25	0	0
4th Grade kutcha bricks at per lakh	5	0	0

The following rules for the levy of the above duties have received the confirmation of His Honor the Lieutenant-Governor, under Section 12, and are to be considered in force from this date:—

1. No person shall burn bricks, lime, tiles, or earthenware, or make unbaked bricks, without previously giving notice thereof to the Superintendent of octroi and the Magistrate in charge of the octroi, and taking out a license according to the scale in force for the time being, which license shall be valid for one calendar year from the date thereof.
2. The notice shall set forth all particulars necessary for assessing the tax, and the locality in which the manufacture is to be conducted.
3. Any licensee shall give notice to the Superintendent of octroi whenever any kiln, either of bricks, lime, tiles, or earthenware is ready for firing, and shall afford him or other officer or servant of the Municipality every facility in his power for measuring and estimating the contents of such kiln.
4. Any licensee making unbaked bricks, not intended to be burnt, shall inform the Superintendent of octroi whenever a lakh of the said bricks has been manufactured, and shall afford the same facilities for inspection as are required from other licensees under the rule last preceding.
5. Should any person fail to comply with these rules, or having obtained a license, manufacture a greater quantity of the article specified in the license than that for which the license is given, he shall be held to have transgressed a bye-law, and to be punishable accordingly.

MUNICIPAL FINANCE.—PUNJAB.

We should be sorry to interrupt Mr. Strachey's studies, or to divert his attention from abstract speculations to such vulgarly concrete matters as the prosperity of a mere province; but we invite the attention of the Government of India to the fact that Municipal Government in the Punjab has practically been brought to a stand-still, and that the police, the conservancy, the sanitary improvements, in fact, the whole practical management of every city and town in this part of India, are at present in a condition of absolute paralysis, and that there is no possibility of improvement till the Government takes some action in the matter. How this paralysis has been brought about is easily explained. Some months ago, Mr. Strachey—hot from the perusal of Mill's Political Economy, and having, we suspect, his neophytic zeal warmed up by some of those Manchester enthusiasts, who are always so ready with suggestions on Indian Finance,—promulgated a memorandum on the subject of Municipal taxes, in which various propositions as to the right theory of taxation were enunciated, with a good deal of unnecessary pomp but with unimpeachable accuracy. Even the Indian Public do not require now-a-days to be led by a train of argument to the astoundingly novel doctrine that goods ought not to be taxed twice, and that Transit Dues are pernicious restrictions on commerce. Unfortunately, however, Mr. Strachey's zeal would not rest content with the mere enunciation of his discoveries. He went on to carry them forthwith into practice, and to lay down canons to which for the future all Municipal taxation was to conform. The result of this has been to reduce at one full swoop every Municipality in the Punjab, to a condition of hopeless insolvency, and thus, not merely to defer indefinitely every one of those schemes of Sanitary Improvement which Dr. DeRenzy has shown to be so imperatively necessary, but to make it impossible for the roads and bridges to be properly mended, public gardens kept in order, public buildings kept from falling into ruin, and the very police force paid for the maintenance of public tranquillity in the streets. The Municipality of Lahore has been reduced from a revenue of Rs. 94,000 to one of 58,000, and there is, we say confidently, no quarter from which the deficit of 36,000 Rs. swept off by Mr. Strachey's memorandum, can be obtained without occasioning infinite distress and annoyance, if indeed it could be obtained at all, which we very much doubt. At Umritsar the reduction has been much larger, and the inconvenience occasioned proportionably more serious. The same thing must of course be true of every town in the Province. The consequences may

be easily assessed. The city of Lahore is left with an income absolutely insufficient to meet its necessary current expenses, leaving aside the exceptional expenses against which it is of course impossible to guard. At this moment the Municipality is seriously in debt, and the very gardeners, bheesties, and policemen, are clamouring for their last 2 or 3 months' pay. No other tax that, so far as we can learn, has ever been suggested, is in the least degree likely to supply this loss: a house tax would not be worth collection, unless its incidence was upon the very poorest class. A horse and carriage tax is open to similar objections. A poll tax would be the signal for a popular outbreak, and all the articles in the present tariff are taxed as high as they will bear. No money in fact is to be had except in the way in which, till this ruthless production of Mr. Strachey's, it was collected without a murmur, without a shadow of discontent on the part of the public, and certainly without any curtailment of the commercial prosperity of the Province. Nothing could be more gratifying than the growth of mercantile operations in all the chief centres of trade, until Mr. Strachey's order threatened the whole system with extinction. Delhi and Umritsur have surely flourished satisfactorily under our rule, and Lahore, though never likely to become a centre of commercial activity, had no reason to complain. Production is everywhere largely on the increase, new fields for enterprise were being constantly opened up, the natural advantages of the country were being actively utilized, a general rise in prices attested the growing wealth of the community. But then, says Mr. Strachey, "Your theory of taxation was incorrect and unphilosophic, and you have no right to be as prosperous as you were." This may be all very true, but the Municipalities can hardly be expected to relish the philosophy which reduces them to beggary; but we beg leave to question the soundness of Mr. Strachey's philosophy: in the first place, Transit Duties are of two descriptions: Transit Dues, such for instance as the British Government permitted the Maharajah of Cashmere until very recently to exact, are of course a mere nuisance. To occupy a pass, a road, or ferry, and levy black-mail on all who go across it, is a proceeding tending to nobody's profit, but the person who levies it; and it may, as was the case with Cashmere, kill the goose that lays the golden eggs, by crushing out the trade from which its gains are derived. But duties levied on merchants who bring their goods to a great emporium, where they are sure to find a market, and when small purchasers gather their supplies for retail trade, are on a wholly different footing. Such duties are the fair price charged for the convenience of the emporium, and the various facilities provided for profitable dealings. They are spent in markets, bazaars, exchanges, good streets, proper drains, police, conservancy, roads, &c., in fact, in all that tends to make a city a commodious and profitable place in which to trade. Such duties are, we believe, levied in every continental city, and some such, at any rate, are to this day levied in the city of London itself, which might be supposed wealthy enough to dispense with all such sources of income. They tend directly to the prosperity of the man who pays them, because they are his price for the convenience of a good place in which to drive his bargains, and for the certainty of a market.

Another point overlooked in Mr. Strachey's Memorandum is that a tax that is paid cheerfully and readily, that has the prestige of immemorial usage, that is congenial to the ideas and tastes of those who pay it, that is collected cheaply, and is fruitful in results, is (whatever Manchester economists may say to the contrary) a better tax than one which people hate, and which costs so much to get in as to be hardly worth the trouble, odium, and expense involved in its collection. Sir Robert Walpole's dictum of "Quieta non movete" may be applied to taxation as much as to any other part of the domain of politics, and the question whether, if you destroy it, there is any other by which it can be replaced, are matters as much worthy of consideration as its theoretical consonance with the canons of the Political Economist. Meanwhile, unless every town in the Punjab is to fall into utter disorder and insolvency, something must be done at once: and in our humble opinion the best thing to be done is for the Government to recall Mr. Strachey's inconsiderate and unstatesmanlike Memorandum, and leave the Municipalities to tax themselves in the way which long usage and the general habits of the country have rendered most congenial to their tastes.—*Indian Public Opinion*, November 1869.

A Meeting of the Municipal Committee was held yesterday, when the following new taxes were imposed, subject to the sanction of Government:—

A house tax of 5 per cent. on all houses of an estimated rental of 10 Rs. a month and upwards.

A horse tax of 5 Rs. on each horse, when the owner keeps more than one.

A carriage tax of 10 Rs. on four-wheeled carriages; 5 Rs. on two-wheeled carriages; while ekkas will pay 2 Rs. a year.

These taxes, as will be readily conceived, will fall principally on the European residents of Lahore, and we are disposed to think the principle a right one, as this part of the community has hitherto paid very little towards the Municipal Funds. Money must be had, and the Committee has shown itself resolved to do all in its power to save itself from bankruptcy. If still the burthen of Municipal police, and the ever-increasing necessity for sanitary improvements weigh it down, the Imperial Government must assist it as was promised in the Resolution on Municipal taxation.

The inconvenience which we pointed out as likely to arise from the late Minute of the Government of India on Municipal taxation is, from all accounts, making itself felt with a severity which we hardly anticipated. *Indian Public Opinion* describes Municipal Government in the Punjab as practically at a standstill, owing to the ruthless manner in which the octroi duties have been dealt with. In Lahore the Municipal revenue has been reduced from Rs. 94,000 to Rs. 58,000; and policemen, gardeners, and bheesties are said to be clamouring for arrears of pay; while at Umritsur, the falling-off is said to be even larger.

Without contesting the theoretical accuracy of the theory insisted on by Mr. Strachey, that articles of commerce should not be taxed twice over, and that transit dues are serious restrictions on commerce, the local journal criticises the minute that has given rise to the mischief with a sarcasm which we cannot but think is somewhat ill-considered. The fault lies rather with the Municipalities than with Mr. Strachey. It was not the business of the Government of India to point out how the revenues of the different Municipalities were to be raised; but it was their business to condemn a practice admittedly reprehensible, and to insist on its discontinuance wherever in force. It was the business of the Municipalities themselves to discover substitutes for the dues thus condemned. If there was any mistake in the minute, it was that the terms in which it was couched, were calculated to produce the impression that obedience was to be immediate and unconditional. We cannot, however, conceive that the writer of the minute ever intended that important sources of revenue should be swept away without finding adequate substitutes for them. As we read the minute, it assumed that adequate substitutes for the objectionable octroi dues could be found, and required them to be found and substituted forthwith.

Public Opinion tells us that such substitutes cannot be found. A house-tax, he says, would not be worth collection; nor a horse and carriage tax: "a poll tax would be the signal for a popular outbreak," and so on. Now we cannot admit this. In parts of the country where octroi duties have never been introduced, it has been found possible to raise a sufficient Municipal revenue from other sources; and we must say ninety thousand rupees per annum does not seem an excessive sum to raise from a city like Lahore. But even if there be this difficulty in finding substitutes for the forbidden octroi dues, we cannot doubt that Mr. Strachey's minute was penned on the contrary assumption; and that had the Municipalities pointed out any insuperable obstacles, it would have been re-considered, and time at least would have been given to make sufficient arrangements. It certainly could not have been intended that a scale of expenditure greatly beyond income should be continued so long as to produce a clamour of policemen, bheesties, and the like, for arrears of pay, and thus bring the Government into disrepute.

What have the Municipalities done? What are they doing? The impossibility of raising the required revenue from other sources will not be demonstrated by their sitting still with folded hands and abandoning the problem before them as incapable of solution.

Public Opinion says that, practically, double or manifold taxation did not interfere with commerce; and, in effect, that the octroi duties were more popular than any that could be devised. No doubt it is locally popular to tax goods in transit for local purposes; and though ultimately purchasers somewhere or other would feel the result, they would probably not trace it to its true source. No doubt, again, indirect taxation of the most vicious kind often is more popular than the most equitable direct taxation. But there is a limit to the amount of mischief which mere popularity will justify, and we think that limit is clearly pointed out in Mr. Strachey's minute. There is no doubt that something must be done at once; but the Municipalities can hardly expect to have all their own way, and they have certainly not shown themselves deserving of much consideration in the present instance. Let them show that they can help themselves, and we doubt not the Government of India will be willing to help them.—*Englishman*, November 11, 1869.

OCTROI IN THE PUNJAB

The 22nd April 1871.

No. 877.—The following Schedule of Octroi Rates for the towns of Karnal, Panipat, Kytal, Pandri, and Karjura, in the Karnal district, have received the sanction of the Hon'ble the Lieutenant-Governor :—

KARNAL.

Names of articles.		Rate.
<i>I.—Articles of food or drink for men or animals.</i>		Rs. a p.
All sorts of edible grains		0 0 2 per maund.
Goor		0 1 6 do.
Shukkur		0 2 0 do.
Khaund, 2nd sort		0 3 0 do.
Khaund, 1st sort, and sugar		0 5 0 do.
Sugar-candy		0 10 0 do.
Sheera		0 1 0 do.
Ghee		0 10 0 do.
Eggs		0 1 0 per rupee.
Potatoes, urwee, singharas, shunkrkundee, mangoes, oranges, limes, sugar-cane, garlic, onions		0 0 6 per maund.
Betel leaf		0 0 6 per dhoke (200).
Khul and binowlah... ..		0 0 9 per maund.
Pomegranates, raisins, monukkas, pistas, almonds, chowara, and cocoanuts		0 7 0 do.
Apples, walnuts, grapes, pears		0 0 6 per rupee.
<i>II.—Animals for Slaughter.</i>		
Bullocks, cows, sheep, fowls, pigs		0 1 0 per rupee.
<i>III.—Articles used for fuel, for lighting, and for washing.</i>		
Firewood		0 0 6 per bullock.
Charcoal		0 0 6 per maund.
Sujee and soap		0 1 0 do.
Oil		0 4 0 do.
Kumr, tooria, poppy seeds		0 1 3 do.
<i>IV.—Articles used in the construction of buildings.</i>		
Kurrees		0 0 6 per rupee.
Stone or lime		0 0 4 per maund.
Bricks		0 0 6 per rupee.
Choona		0 4 0 per 100 maunds.
Tiles		0 0 6 per rupee.
<i>V.—Drugs, gums, spices, and perfumes.</i>		
Druggists' articles other than lac, toon, indigo, mujeet, al, putung, geroo, yellow earth, sulphate of iron, sundoor, sufeda, vermilion, paper of all kinds, ink, meludee, zungar, coccanut shells, and sulphate of copper		0 0 6 per rupee.
Assafetida		1 0 0 per maund.
<i>VI.—Tobacco.</i>		
Tobacco, country		0 4 0 per maund.
Do., Poorbiah		0 8 0 do.
Do., green		0 2 0 do.
<i>VII.—Piece Goods.</i>		
Woollen cloths, cotton cloths, gota, tuppa, dhunnuck, lace, kinarce, kullalutoon, kundla and manufactured apparel, shawls, buneean, &c., other than cotton and thread, and piece goods manufactured in the towns		0 0 2 per rupee.
<i>VIII.—Metals and articles of metal.</i>		
Iron of all kinds, country and English, and articles of iron		1 8 0 per cent.
All other metals and articles of metals		

The 3rd November 1870.

No. 1931.—The following Schedule of Octroi Rates for the Peshawar City Municipality, has received the sanction of the Hon'ble the Lieutenant-Governor :—

General No.	No. of classes.	Description of articles liable to Octroi Duty.	Rate of Duty per cent.
		<i>Articles of food or drink for men and animals.</i>	Rs. a p.
1	1	Eggs	2 1 4
2	2	Fruit, dry	3 2 0
3	3	Fruit, fresh	1 9 0
4	4	Grain of all kinds, and rice	0 12 6
5	5	Limes, oranges, &c.	0 12 6
6	6	Melons and water-melons	3 2 0
7	7	Ghee and honey	2 5 6
8	8	Oil-cake	1 9 0
9	9	Potatoes, amlook, &c.... ..	1 0 0
10	10	Snow	1 0 0
11	11	Sugar, molasses, and tiloonch	3 2 0
12	12	Vegetables	0 12 6

General No.	No. of classes.	Description of articles liable to Octroi duty.	Rate of Duty Per cent.
<i>2.—Animals for Slaughter.</i>			
13	1	Cows, bullocks, &c. ...	3 2 0
14	2	Sheep and goats ...	2 1 4
15	3	Fish ...	1 9 0
16	4	Fowls ...	2 1 4
17	5	Horses, mules and asses ...	3 2 0
<i>3.—Articles for lighting, washing, &c.</i>			
18	1	Oil and oil-seed ...	0 1 4
19	2	Firewood and charcoal ...	2 0 0
<i>4.—Articles used in construction of buildings.</i>			
20	1	Timbers, mats, and lime ...	3 2 0
21	2	Iron ...	2 1 4
22	3	Pucca bricks ...	2 1 4
23	4	Soorkhee ...	0 0 0
24	5	Black stones ...	0 0 0
<i>5.—Drugs, gums, spices, and perfumes.</i>			
25	1	Indigo and maddar ...	3 2 0
26	2	Soda ...	2 1 4
27	3	Spices and drugs ...	3 2 0
28	4	Sulphur, arsenic, and assafetida ...	3 2 0
29	5	Tobacco... ...	2 1 4
<i>6.—Articles manufactured in Punjab and Cabul.</i>			
30	1	Cotton ...	2 1 4
31	2	Hides, Cabulee... ...	2 1 4
32	3	Taut ...	1 9 0
33	4	Pushmena and keemkhab ...	3 2 0
34	5	Shoes and tundee ...	1 9 0
35	6	Poosteen, burg (or "burrnk"), and choogahs ...	3 2 0
36	7	Silk, duriai, and other silk cloth ...	3 2 0
37	8	Pushum, Bookhari ...	1 9 0
38	9	Loqi, Cashmceerae ...	3 2 0
39	10	Soosee, longee, &c. ...	1 9 0
40	11	Blankets ...	1 9 0
41	12	Copper, thread, or kulabutoon, jhootta ...	1 9 0
42	13	Brass vessels ...	2 1 4

MUNICIPAL FINANCE.—PUNJAB.

HOUSE TAX.—The 18th March 1871.

No. 573.—The Hon'ble the Lieutenant-Governor, under the power vested in him by Section 6 of Act XV. of 1867, is pleased to sanction the assessment of a local tax within the limits of the Municipalities of Pasrur, Killa Sobha Singh, and Syalkot, respectively, in the Syalkot District, on the professions and trades, and according to the rates shown in the annexed Schedules :—

Num ber.	Professions and Trades.	Rs. 1 per house.		12 annas per house.		8 annas per house.		4 annas per house.		Total.	
		Number o houses.	Amount.	Number o houses.	Amount.	Number o houses.	Amount.	Number o houses.	Amount.	Number o houses.	Amount.
PASRUR.											
1	Bankers ...	27	Rs. A. P. 27 0 0	35	Rs. A. P. 26 4 0	175	Rs. A. P. 87 8 0	36	Rs. A. P. 9 0 0	273	Rs. A. P. 149 12 0
2	Copper n tensil sellers ...	...	...	...	...	...	...	1	0 4 0	1	0 4 0
3	Haberdashers ...	2	2 0 0	...	...	...	...	2	...	2	2 0 0
4	Money-changers ...	2	2 0 0	...	...	...	...	2	...	2	2 0 0
5	Cloth merchants ...	2	2 0 0	2	1 8 0	2	1 0 0	...	...	6	4 8 0
6	Druggists ...	6	6 0 0	8	6 0 0	36	18 0 0	8	2 0 0	58	32 0 0
7	Sweetmeat sellers ...	...	...	1	0 12 0	6	3 0 0	...	...	7	3 12 0
8	Butchers ...	1	1 0 0	...	...	4	2 0 0	1	0 4 0	6	3 4 0
9	Fowlers ...	...	...	...	...	...	...	1	0 4 0	1	0 4 0
10	Apothecaries ...	...	...	...	...	2	1 0 0	...	...	2	1 0 0
11	Spirit merchants ...	1	1 0 0	...	...	...	...	...	...	1	1 0 0
12	Milk-men ...	...	...	2	1 8 0	...	...	10	2 8 0	16	6 0 0
13	Green grocers... ..	...	...	...	...	3	1 8 0	8	2 0 0	11	3 8 0
14	Oil sellers ...	...	...	...	...	4	2 0 0	2	0 8 0	6	2 8 0
15	Weavers ...	...	...	...	...	18	9 0 0	66	16 8 0	84	25 8 0
16	Cotton cleaners ...	...	...	...	...	2	1 0 0	9	2 4 0	11	3 4 0
17	Tailors ...	...	...	...	...	6	3 0 0	10	2 8 0	16	5 8 0
18	Dhobies ...	...	...	...	...	3	1 8 0	3	0 12 0	6	2 4 0
19	Dyers ...	1	1 0 0	6	4 8 0	5	2 8 0	1	0 4 0	13	8 4 0
20	Gold washers ...	...	...	1	0 12 0	5	2 8 0	1	0 4 0	7	3 8 0
21	Goldsmiths ...	...	...	4	3 0 0	15	7 8 0	2	0 8 0	21	11 0 0
22	Blacksmiths ...	...	...	...	...	6	3 0 0	5	1 4 0	11	4 4 0
23	Shawl manufacturers ...	1	1 0 0	6	4 8 0	36	18 0 0	10	2 8 0	53	26 0 0
24	Masons ...	1	1 0 0	1	0 12 0	30	15 0 0	2	0 8 0	34	17 4 0
25	Carpenters ...	...	...	2	1 8 0	14	7 0 0	5	1 4 0	21	9 12 0
26	Powder manufacturers ...	...	...	1	0 12 0	...	...	...	...	1	0 12 0
27	Naicha-bunds ...	...	...	...	...	...	...	1	0 4 0	1	0 4 0
28	Banglemakers ...	...	...	1	0 12 0	...	...	...	...	1	0 12 0
29	Shoemakers ...	...	...	1	0 12 0	5	2 8 0	9	2 4 0	15	5 8 0
30	Servants ...	4	4 0 0	5	3 12 0	37	18 8 0	30	7 8 0	76	33 4 0
31	Bhisties ...	...	...	...	...	7	3 8 0	20	5 0 0	27	8 8 0
32	Barbers ...	...	...	...	...	8	4 0 0	13	3 4 0	21	7 4 0
33	Pensioners and jagirdars ...	...	...	1	0 12 0	1	0 8 0	...	...	2	1 4 0
34	Stablekeepers ...	...	...	...	...	9	4 8 0	20	5 0 0	29	9 8 0
Total		49	49 0 0	93	69 12 0	448	224 0 0	276	68 8 0	864	411 4 0

MUNICIPAL FINANCE.—PUNJAB.
NO. 10991.—THE FOLLOWING REVISED SCHEDULE OF OCTROI RATES IN THE TOWNS OF THE DISTRICT OF HUSHIARPORE HAS RECEIVED THE SANCTION OF THE HON'BLE THE LIEUTENANT-GOVERNOR.

Description of Articles.	Rate of duty to be levied at towns, Hushiar-pore, Bahadur-pore, Khanpore.	Rate of duty to be levied at Gurdwara.	Rate of duty to be levied at Darsana, including Kishan.	Rate of duty to be levied at Oorur, Jantah, Ayapure.	Rate of duty to be levied at Mokri, including the 'k' value.	Rate of duty to be levied at Missee.	Rate of duty to be levied at (omah).	Rate of duty to be levied at Anun p. p.	Remarks.
Rice	Rs. a. p. 1 4 0 per cent.	Rs. a. p. 0 12 0 per cent.	Rs. a. p. 1 0 0 per cent.	Rs. a. p. 1 0 0 per cent.	Rs. a. p. 1 0 0 per cent.	Rs. a. p. 1 0 0 per cent.	Rs. a. p. 1 0 0 per cent.	Rs. a. p. 1 0 0 per cent.	
Paddy	1 4 0 "	0 12 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	
Wheat, barley, gram, maize, and grain of all kinds.....	1 4 0 "	0 12 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	1 0 0 "	Head loads carried by won on of the value of one Rupee, exempt from duty.
Sugar, shukkur, treacle, gur, candy, batabha, honey, sweetmeats, preserves of all kinds, poor, khand.....	1 4 0 "	0 3 0 per each mutka or vessel.	1 8 0 "	0 2 6 per each mutka or vessel.	1 8 0 "	0 2 6 per each mutka or vessel.	1 8 0 "	0 1 3 on small mutkas & 3 annas on large mutkas.	
Maize	0 2 6 per each mutka or vessel.	1 4 0 "	0 3 0 per each mutka or vessel.	1 8 0 "	0 2 6 per each mutka or vessel.	0 2 6 per each mutka or vessel.	1 8 0 "	1 8 0 "	
Ghee, butter, dabee and chee.....	1 4 0 per cent.	1 4 0 per cent.	1 8 0 per cent.	1 8 0 per cent.	1 8 0 per cent.	1 8 0 per cent.	1 8 0 per cent.	1 8 0 per cent.	Milk exempted throughout from octroi duty.
Tea, coffee, eggs, beetle-nut or pash, sago, fish, pickles of all sort.....	1 4 0 "	1 4 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	
Potatoes, turnips, carrots, cabbages, onions, ginger, and vegetables of all sorts.	1 4 0 "	1 4 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	Head loads of greens, m. fish, etc., and turapp, exempted from octroi duty.
Oranges, citrons, grapes, loquats, peaches, apples, and ripe fruit of all sorts.	1 4 0 "	1 4 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	
Almonds, raisins, pistachio nuts, walnuts, oboobharas, and all other dry fruits.	1 4 0 "	1 4 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	
Fodder of all kinds, oil cakes, cotton-seeds.....	1 4 0 "	1 4 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	1 8 0 "	Head loads brought to the market, or for consumption in 'zamindars' houses, exempt from duty.

MUNICIPAL FINANCE.—CALCUTTA.

(Chairman's Report for 1868.)

A PERIOD of five years and half having now elapsed since the management of the Municipal affairs of this Town has been vested in a Corporation of Justices, the following statements of the total income derived by the Municipality during the above period, as well as of the manner in which the same has been appropriated, may be of some interest:—

Income.—Realized by the House Rate	Rs.	49,75,834
Realized Licenses, on Profession, Trades, and Callings		12,97,548
Realized Carriage and Horse Tax		7,39,248
Realized Registration of Carts and Hackeries		1,02,387
Realized Lighting Rate		11,21,988
Realized Police Rate from 1st April 1867		4,12,859
Realized Fines for Breach of Conservancy Laws		1,17,000
Realized Fees		62,012
Realized Miscellaneous Receipts		61,664
	Rs.	87,40,308

To this have to be added:—

Cash Received from the late Municipal Commissioners	Rs.	3,07,148
Proceeds of Government Paper and spare lands sold		2,48,650
Raised by Municipal Loans		46,99,670
Government Contribution towards Road-making		1,00,000
Private Subscriptions towards Burning Ghauts		36,500
		54,81,798
Total Receipts	Rs.	1,42,22,101

Out of this sum, for current charges have been expended:—

For General Establishments, Office-rents, and Contingencies	Rs.	9,16,884
For the Conservancy of the Town		13,76,638
For Watering Streets, including working of Chandpaul Ghaut and Nimitollah Engines.		4,06,517
For Construction and Repairs of Roads and Streets		22,01,070
For Illumination of the Town, including purchase of posts and brackets, and contribution towards Mains		11,87,681
For Payment of Police from 1st April 1867		3,87,024
For Interest on Municipal Loans		9,16,359
For Payment towards Sinking Fund		94,000
For Maintenance of Municipal Pauper Hospital		70,351
For Registration of Births and Deaths		15,528
For Disposal of deceased Pauper and of Carcasses		14,165
For Miscellaneous Charges		7,801
	Rs.	70,94,018

To which must be added the following Extraordinary Charges:—

Re-payment of Loan raised by the Municipal Commissioners	Rs.	8,00,000
Drainage Work		32,34,880
Opening of new and widening of old Streets		6,00,255
Opening of new Square		2,86,649
Construction of Municipal Railway		5,32,005
Construction of Foot-paths and Tramways		96,617
Construction of Public Necessaries		1,56,559
Construction of Public Urinals		11,286
Construction of Municipal Stone Godowns		22,019
Construction of Slaughter-houses		1,81,258
Construction of Burning Ghaut, and Incinerators		32,432
Repairs and alteration of Hospital		20,086
Repairs of Town Hall, including Furniture and Laying on Gas		56,354
Census of the Town		28,480
Purchase of Fire Engines		10,787
Improvements of Bathing Ghauts		9,172
Strand Improvements		1,500
		60,37,667
Grand Total.	Rs.	1,37,31,685

MUNICIPAL INCOME AND EXPENDITURE.—1870.

(From the Indian Daily News.)

WE now propose to draw attention to the statement of income and expenditure which the Justices set forth in goodly array of figures, which are simply—imposing.

First—income, ordinary.—This, during the year 1870, amounted to Rs. 21,10,903, exclusive of the water-rate. Why this should not be included in the account of our ordinary municipal income is not quite apparent. In the preceding year (1869) there was a refund from the "water-supply account," probably unexpended balance of loan made to that account from the general municipal revenue. If the item to which we now refer is re-payment likewise, the fact should have been so stated. If so includes the water-rate, the total municipal income from *local rate* was Rs. 26,28,709. According to the last census of Calcutta, which bears the signature of Baron Dowlans (the Vice-Chairman of the Corporation) the population of Calcutta in 1866 was 3,77,924. So that the amount of municipal taxation borne by us is nearly 14 shillings per head per annum, a great deal more than is contributed for imperial protection by the inhabitants of the countries mentioned in Lord Mayo's speech on the 31st March, of whom those in Turkey pay 7s. 9d, Russia 12s. 2d. per head per annum.

If to the above be added what the Justices call the extraordinary income of the town, including loan account, refund, &c., the total income would be Rs. 36,09,305. The total expenditure, ordinary as well as extraordinary, is Rs. 30,45,976, leaving a balance of Rs. 5,63,328.

Of course, the most important item of revenue is the house-rate, which yields Rs. 10,36,459; the two next items on the list are the lighting and police rates, which return Rs. 2,14,040 and Rs. 2,71,323 respectively, the three together forming an annual aggregate of Rs. 15,21,822. The cost of collection of the three rates was 2.5 per cent, which is excessively cheap, considering that the cost of collection of the income tax throughout Bengal during 1869-70, was Rs. 11, As. 2 per cent. on the gross proceeds. True, the latter represents the cost of a portion of the revenue agency employed in assessment; but if the charges incurred by the Calcutta Municipality on account of the Surveyor and Assessor's establishment (Rs. 17,018) be added to the aggregate realizations of the three rates under notice, there would be no sensible increase to the percentage reckoned upon their gross realizations.

In round numbers, Calcutta pays twenty lakhs of rupees a year in rates, and nearly three of these are absorbed by the municipal establishments. The details of the tax on trades give us a good idea of the wealth and importance of the city proper of Calcutta:—

76	Licenses to	Joint Stock Companies.
1,362	"	Merchants, Agents, Bankers, and Wholesale Traders,
133	"	Barristers, Attorneys, Pleaders and Law Agents,
109	"	Medical Practitioners and Apothecaries.
25	"	Owners of Markets and Bazaars.
45	"	Hotel and Boarding House-keepers.
85	"	Owners of Cargo Boats.
1,516	"	Shop-keepers paying rent more than 25 Rs., and less than 100 Rs.
126	"	Shops for intoxicating drinks and drugs.
632	"	Brokers.
5,230	"	Shop-keepers in brick-rooms, and permanent stall-keepers.
35	"	Native Doctors and Koberauj.
5,345	"	Shop-keepers in tiled huts.
2,900	"	Miscellaneous Pedlars.
9,387	"	Itinerant vendors of food and drink.
234	"	Arrear Licenses for 1869.

Law and medicine are well represented in proportion to trade. The entry of *forty-five* hotel and boardinghouse-keepers is significant of the great, and by no means desirable, change which high prices and the Simla exodus have wrought in Calcutta in the last fifteen years. The number of 126 drink and drug shops is a goodly allowance for the population, in addition to the wholesale dealers in European liquors. These statistics may be completed by the following figures, showing the number of horses and conveyances on which a tax of £10,423 was paid:—

Carriages driven by two horses	603
Ditto one horse	2,901
Buggies	372
Horses	3,818
Ponies	1,749

The Municipality contributed £1,362 to the expense of the Lock-Hospitals during the nine months of their existence, we are told; but the figures are utterly untrustworthy that the death-rate in 1869 was 29·7

In the last eight years, whole streets of English houses have been opened up between Park Street and the Circular Road. From 1864 also dates the custom of the Government of India going to Simla. This extends the boarding-house kind of life. Members of Council and Secretaries, who take their houses for the season in the hills and often leave their families there, are content to live *en garcon* in Calcutta, while the houses in which they formerly discharged their duty by showing hospitality have become high-rented caravanserais. Run the eye along Chowringhee road, and it will be found that from Dhurrumtolla to the Cathedral, every other house is a lodging house or club, or is tenanted by more than one family. No wonder that the ten house-owners are extending their investments. But why do they not build more? Because municipal rates have risen to upwards of 20 per cent., the greater part of which is paid by proprietors, and building materials are three times as expensive as before the Mutiny. Look at the price of wood and lime alone. For the latter, builders have taken to supplying a mixture of sand and brick-dust, so that their work is now scandalously bad in most cases.

At the last meeting of the Calcutta Justices, the question of the rates and taxes to be levied for the ensuing year, was discussed. The Finance Committee had recommended the levy of 9 per cent. house-rate, but the Chairman moved an amendment for its increase to ten per cent. The meeting, however, almost unanimously opposed the Chairman's motion, not one hand being raised in his support. Even the Vice-Chairman, we believe, did not vote for his chief. The appeal *ad misericordiam* to the European Justices, based on the alleged selfishness of the Native house-proprietors, made by the Chairman, availed little. The Meeting was unanimously of opinion that municipal taxation had become oppressively heavy, and that the first duty of the Corporation was to lighten the burdens on the tax-payers. The harmony which prevailed on the subject, was a happy sign.—*Hindoo Patriot*.

THE WATER SUPPLY.—CALCUTTA.

(*Hindoo Patriot*, 1871.)

THE Water Supply Committee in their report, dated 9th July 1866, estimated all charges on account of water works at Rs. 5,37,000 per annum. The way this sum of Rs. 5,37,000 was to be raised, is better shown in the Report of the Finance Committee of 11th July 1866:—

On completion of the works, and when the same come into practical operation, the Justices will, under the provisions of Section 13 of Act VI. of 1863, B. C., be entitled to levy a water-rate of 4 per cent. on the assessed value of all landed property within their jurisdiction; and this is calculated to yield an annual income of	Rs. 4,00,000
The Justices, moreover, propose to contribute from the General Municipal Fund	1,00,000
Expected to realize by sale of water	25,000
Total annual Income	Rs. 5,25,000

With this sum there will have to be met the following annual charges, *viz.*:—

Interest on 52 lacs of Rupees, at 6 per cent.	Rs. 3,12,000
Depreciation of Stock and Plant	20,000
Establishments, Conds., &c.	1,95,000
Contingencies	20,000
Rs. 5,37,000	

Comparing then the annual charges* with the annual income, there will be a deficit of Rupees 12,000, as shown below, which might easily be met out of the General Municipal Income.

* Charges	Rs. 5,37,000
Income	5,25,000
Deficit	Rs. 12,000

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BOMBAY, SATURDAY, 21st OCTOBER 1871.

[No. 3.

MUNICIPAL FINANCE.—CALCUTTA.—Continued.

INCOME AND EXPENDITURE OF THE YEAR 1869.

The following statement exhibits the total amount of revenue available for Municipal purposes in Calcutta in 1869, and the aggregate expenditure during the same period. The unappropriated balance at the end of the year 1869 amounted to Rs. 1,70,276 12-4, and in addition to this there was at the close of that year, a further sum of Rs. 3,67,694-15-3 refunded in the water-supply account.

RECEIPTS.

	<i>Ordinary.</i>	Rs. A. P.	Rs. A. P.
House-rate		9,53,247	10 0
Lighting-rate		1,04,821	15 0
Police-rate		2,92,228	9 0
Fees for licenses on professions and trades		2,43,190	7 3
Fees for licenses for carriages and horses		1,03,782	0 0
Fees for registration of carts and hackeries		47,270	12 0
Miscellaneous		1,66,024	7 3
	<i>Extraordinary.</i>		19,04,545 14 3
Sale proceeds of surplus lands		9,946	14 0
Sale proceeds of Government paper		2,877	0 5
Received for house drainage		51,983	2 11
Received for 2 lakhs of rupees of Municipal debenture		2,10,000	0 0
			2,74,707 2 1
Add cash balance on 31st December 1869 ..			1,70,276 12 4
Add refund from water-supply			3,67,694 15 3
	Grand Total		28,07,224 11 11

EXPENDITURE.

Interest of loans	2,55,325	0 0
Cost of general establishment and contingencies ..	2,89,560	0 0
Expenses of the Conservancy Department	1,97,560	0 0
Expenses of the Drainage Department	3,73,556	0 0
Expenses of the Road Department	3,71,675	0 0
Road materials in stock	1,06,854	0 0
Charges on account of water-supply and street watering	83,074	0 0
Charges on account of purchase of water-cart and aqueduct repairs	9,192	0 0
Charges on account of lighting, including lamps and posts	2,29,923	0 0
Police charges	2,67,893	0 0
Charges on account of city improvements	63,291	0 0
Construction of public necessaries	70,509	0 0
Charges on account of Pauper and Lock Hospitals	58,526	0 0
Charges on account of the Town Hall and cremation of dead paupers	14,284	0 0
Working Municipal railway	35,761	0 0
Fire engines	6,883	0 0
Drainage material in stock	44,508	0 0
Private house drainage	24,246	0 0
	Total	25,22,130 0 0

The number of licenses taken out during the year for the different trades and professions followed in Calcutta is shown in the annexed return :—

Joint stock companies	76
Merchants, agents, bankers, and wholesale traders ..	1,362
Practising barristers, attorneys, pleaders, and law agents ..	133
Medical practitioners, licentiates of medicine, and apothecaries	109
Owners of markets and bazaars	25
Hotel and boarding-house-keepers	43
Owners of cargo boats	85
Shop-keepers paying rent more than Rs. 25 and less than Rs. 100	1,516
Shops for intoxicating drinks and drugs	126
Brokers and petty dulolls	532
Shop-keepers in brick-rooms, and permanent stall-keepers ..	5,293
Native doctors and kobeerajes	35
Shop-keepers in tiled huts	5,345
Miscellaneous pedlars	2,000
Itinerant vendors of food and drink	9,387

The number of carriages and horses for which licenses were taken out is also noted below :—

Carriages drawn by 2 horses	503
Ditto ditto 1 horse	2,001
Buggies	372
Horses	3,819
Ponies	1,749

WATER-SUPPLY WORKS.

At the close of 1869 the water-works were so far advanced to completion, as to admit of a regular supply of water to the town, and this supply has been maintained up to the present time. The value of the work done by the contractors up to the end of November, amounted to Rs. 11,28,930, which will bring the total expenditure on all sanctioned works under this head, when complete, to Rs. 53,58,960.

1 oct.

MUNICIPAL FINANCE.—BENGAL.

RECEIPTS AND EXPENDITURE OF THE MOFUSSIL MUNICIPALITIES OF BENGAL.

The table below shows the income and expenditure of the Bengal Municipalities under various heads during 1869-70.

Table showing the Receipts and Expenditure of the Mofussil Municipalities during the year 1869-70.

TOWNS.	Balance of previous year's account.		Income during the year.		Expenditure during the year on account of police.		Amount expended for establishments, conservancy, roads, general improvements, &c.		Balance of account in hand at close of the year.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
<i>Presidency Division.</i>										
Suburbs of Calcutta	20,519	13 10	3,61,241	14 -2	93,503	6 0	2,16,676	15 11	71,581	6 1
Kishnagar	6,185	5 10	22,473	15 7	5,748	1 2	9,497	13 1	13,413	7 2
Santipore	6,284	7 0	14,391	4 11	6,364	14 3	9,908	5 6	4,502	8 2
Jessore	7,105	8 7	13,480	8 8	3,615	0 11	10,986	9 1	5,984	9 3
Ranaghat	1,867	9 8	6,782	1 6	2,752	4 3	4,311	12 0	1,585	10 11
<i>Burdwan Division.</i>										
Serampore	5,531	0 6	37,413	13 4	9,438	7 1	31,609	15 3	1,896	7 6½
Midnapore	5,101	0 2	12,365	5 0	5,128	0 2	7,839	9 0	4,498	12 0
Hooghly	17,197	5 11	32,790	1 5	11,437	15 8	26,517	9 11	12,031	13 9
Ooterparah	452	13 11	3,783	11 10½	984	6 0½	2,812	11 8½	439	8 0½
Burdwan	7,561	9 7	48,982	12 9	12,560	9 10	38,407	4 10	5,576	7 8
<i>Bhagulpore Division.</i>										
Bhagulpore	8,952	6 2	29,527	2 0	8,576	7 7	22,418	14 3	7,304	2 4
Monghyr	8,302	12 4	33,109	1 2	9,350	0 10	24,485	3 7	9,576	9 1
Purneah	2,627	8 6	21,745	3 6	6,556	0 0	15,731	7 9	2,085	4 3
<i>Patna Division.</i>										
Patna City	7,960	0 0	1,25,815	5 5	23,607	3 1	50,042	5 11	60,065	12 5
Gra	9,743	7 11	25,659	8 2	15,266	11 3	8,546	2 6	11,590	2 4
Tirhoot (Mozuffarpore)	19,533	14 8	21,485	12 6	6,387	0 0	27,339	0 7	7,343	10 7
Chupra	5,552	4 1	25,638	5 5	7,956	3 8	23,021	0 2	263	5 8
Arrah	4,094	4 9	12,669	8 9	5,406	15 0	9,497	5 4	1,859	9 2
Durbhanga	88	4 7	14,398	0 9	10,007	12 0	4,299	14 9	178	10 7
<i>Dacca Division.</i>										
Dacca	666	9 10	48,854	4 6	16,347	15 0	32,357	6 3	216	9 1
<i>Chittagong Division.</i>										
Chittagong	8,242	15 8	17,659	3 4	6,605	1 8	14,288	9 8	5,008	7 8
Commillah	791	8 10	8,638	15 2	2,370	4 9	6,820	6 0	239	13 3
<i>Assam Division.</i>										
Gowhatty	6,624	9 9	21,622	6 5	2,749	12 11	24,512	12 2	984	7 1

MUNICIPALITY OF DACCA.

From D. R. Lyall, Esc., Chairman of the Municipal Commissioners of Dacca, to the Commissioner of the Dacca Division,—(No. 27, dated Dacca, the 20th May 1870.)

SIR,—I have the honour herewith to submit an Administration Report and a statement of actual receipts and expenditure of the Dacca Municipality for the year 1869-70, with reference to your No. 117 of 14th instant.

The income of this Municipality is derived from the following sources hereafter reported on in detail :—

Ferries.

House tax.—The total collections under this head for the year 1869-70 amount to Rs. 36,132. This sum is considerably less than the collections of the previous year, and the shortcoming may be accounted for in that : the current year's dakhillabs were withheld from tahsildars, in a measure, in order that they might bring up arrears of previous years. Arrears have now been brought within closer limits, and the collections for 1870-71 will proceed without interruption.

The items of expenditure are as follows :—

(1st.) *Cost of collection.*—Under this head a sum of Rs. 4,477 has been expended, and the cost is less than was estimated. The present staff of tax collectors is efficient, and their collections are paid into the bank account bi-weekly.

(2nd.) *General charges.*—A charge of Rs. 5,415 has been incurred under this head, and this sum somewhat exceeds the estimate, partly owing to a heavy item of Rs. 246, incurred in law expenses, a portion of which is however recovered and credited to petty receipts account. This item includes the pay of the office establishment. The duties of the office have been carried out with diligence, and the accounts and registers have all been properly kept.

(3rd.) *Roads.*—A sum of Rs. 5,147 has been expended on this account during 1869-70, and this amount is within the estimate. The roads have been well kept, and the staff of coolies maintained under this charge is found very necessary, not for the roads only, but to keep clear the many kutchra drains throughout the city.

(4th.) *Watering.*—This item of expenditure has been debited with Rs. 1,316 for the year 1869-70, which is the actual cost of water-cart, coolies, and bheesties employed. A sum of Rs. 2,848 had been estimated for ; but it was found that proposed reservoirs, &c., included therein, could not be constructed for want of funds.

(5th.) *Police.*—Proportion of pay due by the Municipality for maintenance of police force was estimated for according to revised budget returned by the District Superintendent of Police, Dacca ; the old charge however was maintained throughout the year amounting to Rs. 16,347 for the twelve months, against Rs. 15,709 estimated.

(6th.) *Local improvements.*—It is a matter of regret that the past year is not marked by any progress under this head, but the funds falling short of the estimate, no opportunity was afforded for carrying out the projected works. A sum of Rs. 162 only has been expended in the renovation of an old public privy taken over from a mether, and in the filling up of one or two unwholesome hollows.

From this report it would appear that there are not funds to meet the interest of the proposed loan, but the decrease is merely nominal, and by the efforts made this year to collect old-standing balances, the funds are put in a more healthy state, and the collection in future will be easier.

STATEMENT OF THE ACTUAL RECEIPTS AND EXPENDITURE OF THE DACCA MUNICIPALITY FOR THE YEAR 1869-70.

Receipts.		Rs.	a.	p.
Balance of last year		666	9	15
Amount collected on account of the rate of 7½ per cent. upon the annual value of houses, buildings, and lands		36,132	14	0
Amount collected on account of tax on carriages, horses, and elephants		2,255	5	0
Amount collected on account of fines, &c., under Act III. of 1864		1,472	4	3
Amount collected on account of rent of Committee's gunj bazaar		1,399	5	0
Amount collected on account of Company's garden		16	0	0
Amount collected on account of rent of the upper story of the Municipal Office		363	0	0
Amount collected on account of license fees		357	2	0
Amount collected on account of miscellaneous receipts		531	0	3
Amount collected on account of fees		27	5	0
Amount collected on account of ferries		1,176	5	0
Amount collected on account of pounds		1,000	2	9
Total		48,921	14	4
Expenditure.		Rs.	a.	p.
Charges incurred in the collection of tax on carriages and horses, &c., and of the rate at 7½ per cent. upon the annual value of houses, buildings, and lands		4,477	3	0
Conservancy charges		7,064	3	0
Amount paid for the maintenance of the city police		16,347	15	0
Amount paid for repair of Committee's tiled huts		116	11	0
Amount paid for filling up tanks and hollows		117	0	0
Amount paid for repair of the privy at Begum bazaar, including its dry-earth shed		65	12	3
Amount paid for repair of Bungram road with good rubbish		300	14	0
Amount expended for new metalling the following roads:—No. II. Road leading from Saint Thomas's Church to the Pogose School		086	3	0
II. Road from the iron suspension bridge to the end of the Baboo bazaar, including band stand road		4,223	15	3
III. Road from the north-west corner of Lallbaug to Gungaram's bazaar		953	9	0
Amount expended for repair of Gowlanuggur embankment		48	0	0
Amount expended as vaccination charges		421	9	9
Amount expended for repair of the existing roads		415	3	3
Amount expended for repair to bridges and culverts		320	12	3
Amount expended as boat hire for bhawal kunkur or iron slag for top dressing of roads; material given free of cost by Kally Narain Roy		002	1	0
Amount laid out for petty miscellaneous works		314	7	0
Amount laid out for watering the streets		1,316	1	3
Establishment of the office of the Municipal Commissioners, constituted under Act III. of 1864		4,501	15	0
Contingencies of ditto, viz.—		Rs.	a.	p.
Printing charges		224	0	0
Law charges		246	5	0
Miscellaneous		353	8	0
		824	7	0
Establishment entertained for the repairs of roads		5,147	1	3
Balance on the 31st of March 1870		216	0	1
Total		48,921	14	4

MUNICIPALITY OF BHAGULPORE.

From V. Taylor, Esq., Chairman of the Municipality, Bhagulpore: to the Commissioner of the Bhagulpore Division,—(No. 26, dated Bhagulpore, the 11th May 1870.)

The total income of the present year has been shown as Rs. 39,755 as shown for the year 1868-69, or a decrease of Rs. 1,276. The balance outstanding at the close of the year (all of which is reported recoverable) amounts to Rs. 8,342, as against Rs. 8,952 outstanding at the close of the previous year. The chief items of decrease are in the items of—first, ferry collections, which show a decrease of Rs. 3,099; pound collections a decrease of Rs. 403; fines under the Act and bye-laws, a decrease of Rs. 738. The chief items of increase are license fees on hackeries, which were not imposed last year, amounting to Rs. 3,769, and licenses for wood-godowns, showing an increase of Rs. 95. Cause of decrease in ferry collections appears to be that in 1868-69; arrears of 1867-68 were collected to the amount of over Rs. 2,000.

My predecessor, in forwarding his last annual report, remarked that the charges of establishment have been out of all proportion to its income, and arrangements were effected by him, which reduced the total cost of the establishment by Rs. 2,500.

The conservancy establishment for the year under report cost Rs. 3,480, as against Rs. 3,268.

The road establishment cost Rs. 3,396, as against Rs. 4,183. The general charges have been slightly decreased. The metalling of roads cost Rs. 5,381, as against Rs. 5,866; and the maintenance of the police has cost Rs. 8,576, against Rs. 9,032.

My predecessor last year remarked:—"The system of manuring land with latrine pouidrette has been introduced this year. Ten beegals of land have been taken up for this purpose. The cultivation of the land has not yet commenced, but it is expected that a fair profit will accrue from this system. The land has not as yet been cultivated; the ground is very hard, and great difficulty has been experienced in getting the milters to dig it deep enough to ensure proper disposal of the night-soil. Complaints have arisen, but the Commissioners have insisted on the work being properly done."

In conclusion, I must express my opinion that from various circumstances, the Bhagulpore Municipality is a very difficult one to manage. Reports as previously made can be recorded again in support of this assertion. The great straggling length of the town, the number of branch roads, the deficient water-supply, the crumbling nature of material used (kunkur) in repairs, extensive traffic of carts, and the poverty of the Municipality, are all causes for the bad roads.

There are great evils in the station itself. "To improve Bhagulpore would cost probably ten times as much as the fee simple of the whole place is worth." Any idea of drainage is almost hopeless in consequence, and each village would require drainage of its own. Here is little or no money that can be spared for such a purpose. Dr. Wright, in his sanitary report for 1868, has put on record:—"The general condition of the place is not so satisfactory as might be desired, but on the other hand it is very much better than that of many other places." Bhagulpore is not a compact city; has no crowded and regularly built bazaars; but is, on the other hand, a conglomeration of many villages within a certain boundary. It is spread over an enormous area, and the population, as compared with the area, is scanty; while the people are almost uniformly poor, and the rateable property in the possession of each is exceedingly small. From these circumstances it follows that there must be a great extent of road kept up, and also that a large number of Municipal police is required; and in practice it is found that when these two expenses have been met, the balance available for the general improvement of the town is extremely scanty.

Taking then all these difficulties into consideration, I venture to say that much has really been done during the past year in the right direction, and during the coming year much more will be done as regards sanitary and conservancy arrangements, and a foundation laid for the more easy, lasting, and profitable repairs of many of the roads after the next cold weather.

MUNICIPAL IMPROVEMENT FUND UNDER ACT III. OF 1864 (B.C.) FOR THE YEAR 1869-70, COMMENCING FROM 1ST APRIL 1869 TO 31ST MARCH 1870.

Income.		Rs.	a.	p.	Rs.	a.	p.
Balance from last account					8,952	0	2
Amount collected on account of the rate of 5 per cent. upon the annual value of houses		12,358	1	6			
Ditto ditto remitted, being irrecoverable		1,478	4	3			
Ditto ditto refunded to the parties on account of old chowkeydary tax collected in advance		73	4	0			
					13,907	10	3
Amount of ferry collections		9,381	4	0			
Ditto pound collections		1,067	0	0			
					10,443	10	9
Ditto fines under Act III. of 1864 and under bye-laws		083	6	6			
Ditto fees under ditto		79	8	0			
Ditto fees on account of registration of hackeries		3,700	4	0			
					4,772	2	6
Ditto license on account of wood golas		111	12	0			
Ditto ditto on bricks		43	0	0			
					155	2	6
Ditto earnest-money deposited by Contractor of Municipal works		100	0	0			
Ditto printed forms refunded		136	0	0			
Ditto old chowkeydary tax		7	8	0			
					243	8	0
Grand Total..					38,473	8	2

<i>Disbursements.</i>		Rs. a. p.	Rs. a. p.
Charges incurred in the collection of the rate of 5 per cent. upon the annual value of houses	.. .. .	1,463 1 0	
Ditto conservancy establishment	.. .. .	3,479 9 8	
Ditto road establishment	.. .. .	3,396 7 9	
Ditto Municipal Commissioner's establishment	.. .. .	252 0 0	
Ditto general charges	.. .. .	400 2 6	8,991
Ditto on account of re-metalling roads	.. .. .	5,380 11 9	5,380 11 9
Ditto for maintenance of police	.. .. .	8,576 7 7	8,576 7 7
Ditto for construction of latrines	.. .. .	4,000 0 0	4,000 0 0
Ditto for repairing cutcha roads	.. .. .	70 6 0	
Ditto for purchase of bullocks and carts	.. .. .	40 0 0	
Ditto for re-tilling sheds	.. .. .	54 14 0	
Ditto for construction of bridges and culverts	.. .. .	501 1 0	
Ditto for office buildings	.. .. .	1,350 0 0	708 5 0
Amount refunded on account of old chowkey tax, collected in advance	.. .. .	73 4 6	1,350 0 0
Ditto remitted, being irrecoverable	.. .. .	1,476 4 3	
Contingencies	.. .. .	623 12 10	2,170 5 7
Balance on 31st March 1870.	.. .. .	....	7,304 2 4
Grand Total			35,479 8 2

MUNICIPAL FINANCE.—MADRAS.

REVENUE OF THE TOWN OF MADRAS 1870.

THE taxes, tolls, and rates levied during the past year were sanctioned by the Commissioners at their adjourned General Meeting held on the 9th of December 1868, and approved of by Government by their Proceedings in the Public Department, dated the 15th idem. No. 1538, in pursuance of Section 33 of the Act, as follows, viz. :—

- 1st.—A Tax on Carriages, Horses, and other Animals, as provided in Sections 36 to 43 of and Schedule A to the Act.
- 2nd.—A Tax on Carts and other wheeled Vehicles without springs, as provided in Sections 45 to 47.
- 3rd.—Tolls on Carriages and Animals entering the Municipal limits, as provided in Sections 49 to 55 of and Schedule B to the Act.
- 4th.—A Tax on Arts, Professions, Trades, or Callings, and Liquor Licenses, as provided in Sections 57 to 62 of and Schedule C and C 2 respectively to the Act.
- 5th.—A rate of 7½ per cent. on the annual value of all Houses, Buildings, and Lands, as provided in Sections 69 to 82 of the Act.

Tax on Carriages, Horses, and other Animals.

The amount collected during the year under this head is Rs. 44,115-0-0 (netting Rupees 41,074-8-0 after deducting refunds) against an estimate of Rupees 45,500 as shown by the Comparative Statement below; the actual firstly above noted is short of that of 1866 by Rs. 11,114-0-0; is in excess of that of 1867 by Rs. 387-0-0; and is short of that of 1868 by Rs. 951-0-0; and is short even of the average of these three years by Rs. 3,826-0-0.

Statement.

	Collected in 1866.	Collected in 1867.	Collected in 1868.	Total of the 3 years.	Average of the 3 years.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collected in 1869	44,115	44,115	44,115	1,43,823	47,941
Decrease.....	11,114	...	951	...	3,826
Increase .....	...	587	...	...	...

Being dissatisfied with the working of this tax during the past three years as compared with that of 1866, I brought the matter to the special attention of the Commissioners, whereupon the Department for the collection of this tax was re-organized by the removal of the three Inspectors who were engaged on high salaries, and the substitution for them of eight men on low salaries, with the allowance of a fee for each carriage or animal newly brought into the Register. This system has been in operation from the commencement of the current year, and the result of it remains to be seen.

Tax on Carts and other wheeled Vehicles without springs.

The sum collected during the year under review for fees on registration of Vehicles of this description is Rs. 13,008, against the budgetted amount of Rs. 11,900, and exceeds the collections of the previous three years, and the average of those years respectively by the respective amounts shown in the Statement below :—

Statement.

	Collected in 1866.	Collected in 1867.	Collected in 1868.	Total of the 3 years.	Average of the 3 years.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collected in 1869	13,008	13,008	13,008	32,545	10,848
Increase.....	2,724	2,569	1,186	...	2,160

It will be observed that the revenue under this head has been steadily increasing every year; and as an inducement for its better working, a fee in addition to salary has been offered to the men employed in its collection for every new cart brought into account. This system is brought into force this year.

Tolls on Carriages and Animals entering the Town.

The tolls were collected departmentally during the first year of their existence; but since the year 1867, inclusive, they were farmed out under the power in that behalf conferred on the Commissioners by the Act. The following Statement will exhibit the annual revenue under this head during the past four years :—

Statement.

	1866.	1867.	1868.	Total of the 3 years.	Average of the 3 years.
	Rs.	Rs.	Rs.	Rs.	Rs.
1866... ..	48,135	36,000	42,000	1,26,135	42,045
Increase... ..	12,000	6,000	...	...	42,000
Decrease... ..	4,135	...	6,000	...	1,378

from which it will be seen that the revenue of 1869 is less than the revenues of 1866 and 1868, and the average of the revenues of 1866, 1867, and 1868, respectively, by the respective sums of Rs. 4,135, Rs. 6,000, and Rs. 1,378, and that it is in excess of that of 1867 by Rupees 6,000. I am glad to say that I have been able to secure an offer of Rs. 48,600 for the farm of the tolls for the current year. So far as the tolls are concerned, this is an unprecedented amount in the records of this Municipality.

Taxes on Arts, Professions, Trades, and Callings.

The realization of this tax during the year under review, viz., Rupees 69,523-8-0 (netting Rs. 69,133-8-0 after setting off refund) is very far from the Budget, which was Rs. 1,29,000, and is most unsatisfactory, especially as it has fallen short of the collection of the previous year, (which was the first year of the working of the present Municipal Act) by Rs. 14,383-8-0, or nearly one-fourth. The tax on Arts, &c., levied under Act IX. of 1865, which was in force during the years 1866 and 1867, brought in on an average a sum of about Rs. 90,000 a year. The last year therefore is worse than the average of the previous three years, and the worst of the past four years, as will be seen from the Statement below—

Statement.

	Under Act IX. of 1865.		Collected in 1868.	Total of the 3 years.	Average of the 3 years.
	Average for 1866.	Average for 1867.			
	Rs.	Rs.			
Collected in 1869.	90,600	90,000	83,907	2,63,907	87,969
Increase.....	69,523	69,523	69,523	...	69,523
Decrease.....	...	...	...	...	...
Decrease.....	20,477	20,477	14,384	...	18,379

It is evident that many persons have evaded or been allowed to evade payment of the tax. This state of things has however had my serious attention and that of my Honorary Colleagues, at whose recommendation the salaries of the Inspectors working this tax have been reduced, and an arrangement adopted from the beginning of this year for allowing them a commission on their collection at a rate commensurate with the loss they sustain by the reduction. This course, combined with the reformation in working introduced at the recommendation of the Finance Committee, and the close supervision exercised by myself and Assistant, will, I hope, make amends for the past, as it has shown symptoms of improvement during the first quarter of the current year.

Tax on Liquor License.

The amount collected on account of this tax, viz., Rs. 11,407 is also below the Budget Estimate by Rupees 1,993, though in excess of the collection of the previous year (which was the first year of the tax coming into force) by Rs. 350. The arrangement for allowance of commission on collection of tax on Arts, &c., above alluded to, applies to this tax also, and I hope that it may be the means of improving the income under this head for current year.

Rates on Houses, Buildings, and Lands.

This tax, the largest in amount of all the revenues derivable under the Municipal Act, realized Rs. 2,26,577-12-9 (netting Rupees 2,26,535-13-8 after deducting refunds) during the year under review, against an estimate of Rupees 2,60,000.

TAXES ON CARRIAGES, HORSES, AND OTHER ANIMALS.

NOTICE is hereby given that every person keeping or having charge, within the Town of Madras, of any of the carriages or animals mentioned in the Schedule hereto annexed, for more than sixty days, during the half-year ending on the 30th day of April 1870, without having duly paid into the Office of the Municipal Commissioners for the said Town the tax due thereon according to the said Schedule, and taken out therefrom a license for such half-year, shall be liable, on conviction before a Magistrate, to be fined the full amount payable by him in respect of such carriage or animal, and such further sum not exceeding 20 rupees as the Magistrate may direct, and shall also be liable to a further penalty of 5 rupees for every day after conviction, during which he shall neglect to take out such license.

SCHEDULE A.

	Half-yearly.
	Rs. A. P.
1.—For every 4-wheeled carriage on springs drawn by two horses	9 0 0
2.—For every 4-wheeled carriage on springs drawn by one horse or a pair of horses under thirteen hands, or by bulls or bullocks	4 0 0
3.—For every 2-wheeled carriage on springs drawn by a horse, mule, bull, or bullock	4 8 0
4.—For every horse over thirteen hands	1 8 0
5.—For every horse of or under thirteen hands, or mule	12 0 0
6.—For every elephant	6 0 0
7.—For every camel	0 8 0
8.—For every horse of or under eleven hands	0 8 0
9.—For every bullock or bull	0 8 0
10.—For every male buffalo	0 4 0
11.—For every ass	0 8 0
12.—For every dog	0 8 0

The Madras Government have [*Madras Mail*] approved and sanctioned the following rates, taxes, and tolls proposed by the Municipal Commissioners for the Town of Madras to be levied under the provisions of Act IX. of 1867 for the year 1871—

- 1st.—A rate of 7½ per cent. per annum on the annual value of houses, buildings, and lands, as provided in Sections 69 to 82.
- 2nd.—A tax on arts, professions, trades or callings, and liquor license taxes as provided in Sections 57 to 62, and Schedules C and C2, respectively, of the said Act.
- 3rd.—A tax on carriages and animals, under Sections 36 to 43 and Schedule A of the Act.
- 4th.—A tax on registration of vehicles without springs, under Sections 45 to 47.
- 5th.—Tolls on carriages and animals entering the Municipal limits, under Sections 49 to 55 and Schedule B of the said Act.

The probable receipts for 1871 are estimated at Rupees 6,13,600, which with the Government Securities and balance in cash, amounting to Rupees 58,000, places at the disposal of the Commissioners, Rupees 6,71,600. From this amount they propose to expend a sum of Rupees 6,42,818, leaving a balance of Rupees 28,787. The receipts exceed the estimate for the current year by Rupees 40,522, but the expenditure falls short of it by Rupees 9,894. The Government have approved and passed the estimates for 1871. They also sanction, under the provisions of Section 243 of Act IX. of 1867, the revised Schedule of fees for licenses, registrations, &c.

MUNICIPAL FINANCE.—MADRAS.

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR 1868, 1869, AND 1870.

Revenue being Current Demand.	For 1868.	For 1869.	For 1870.	Total.	Average of the 3 years.
Rates on Houses, Buildings, and Lands.....	2,33,000	2,38,000	2,40,500	7,11,500	2,37,166 $\frac{2}{3}$
Tax on Arts, Professions, Trades, and Callings.....	84,000	84,000	84,000	2,52,000	84,000
Liquor License Tax.....	11,300	11,200	12,000	34,500	11,500
Tax on Carriages, Horses, and other Animals.....	51,000	51,000	51,000	1,53,000	51,000
Registration of Carts and other Vehicles without springs....	14,000	14,000	14,000	42,000	14,000
Tolls on Carriages and Animals entering the Town.....	48,000	42,000	48,600	1,38,600	46,200
Miscellaneous.....	73,700	73,200	75,000	2,21,900	73,966 $\frac{2}{3}$
	5,15,000	5,13,400	5,25,100	15,53,500	5,17,833 $\frac{1}{3}$
Deficit.....	.....	25,300	.....	.....	.....
	5,15,000	5,38,700	5,25,100	15,53,500	5,17,833 $\frac{1}{3}$

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR 1868, 1869, AND 1870.

Ordinary Expenditure.	For 1868.	For 1869.	For 1870.	Total.	Average of the 3 years.
Salaries of Gazetted Officers.....	47,300	49,370	47,000	1,43,670	47,890
Establishment.....	39,400	44,380	36,000	1,19,780	39,926 $\frac{2}{3}$
Conservancy Establishment.....	1,29,200	1,51,500	1,42,000	4,22,700	1,40,900
Do. Charges.....	16,900	24,450	14,300	55,650	18,550
Public Works, Ordinary, viz., Civil Buildings.....	3,800	3,060	3,200	10,060	3,353 $\frac{1}{3}$
Communications.....	67,850	1,08,180	86,700	2,62,730	87,576 $\frac{2}{3}$
Miscellaneous.....	21,000	40,160	35,700	96,860	32,286 $\frac{2}{3}$
Contribution to Government on account of Police.....	1,07,230	1,07,230	1,07,230	3,21,690	1,07,230
Miscellaneous.....	6,900	7,970	14,000	28,870	9,623 $\frac{1}{3}$
Refunds of Taxes, &c.....	.....	2,400	2,000	4,400	1,466 $\frac{2}{3}$
Interest on Loan on Water Works.....	.....	.....	6,500	6,500	2,166 $\frac{2}{3}$
Working of the Contagious Diseases' Act.....	.....	.....	4,500	4,500	1,500
	4,39,580	5,38,700	4,99,130	14,77,410	4,92,470
Surplus.....	75,420	.....	25,970	76,090	25,363 $\frac{1}{3}$
	5,15,000	5,38,700	5,25,100	15,53,500	5,17,833 $\frac{1}{3}$

COMPARATIVE STATEMENT SHOWING THE PROGRESS OF HOUSE AND LAND RATE COLLECTIONS MONTHLY AND YEARLY.

Months.	1865.	1866.	1867.	1868.	1869.	1870.
January.....	2,497 1 3	9,979 6 3	6,268 6 1	5,734 10 10	6,452 1 9	13,048 13 9
February.....	15,271 4 5	13,434 9 4	15,186 0 3	11,373 3 4	6,103 15 8	10,908 14 5
March.....	23,649 3 8	13,480 5 3	12,620 5 9	10,856 12 2	6,176 11 2	8,504 9 0
April.....	15,249 10 5	14,560 9 4	22,808 12 10	7,751 7 1	4,777 6 11	12,750 7 4
May.....	35,312 11 4	14,386 1 7	26,833 5 11	7,611 2 4	4,809 13 0	22,635 6 7
June.....	20,554 12 7	40,114 4 0	45,127 11 9	33,579 9 2	7,192 0 10	28,369 9 5
July.....	19,973 14 2	22,964 9 4	24,200 8 0	33,083 6 2	20,898 11 9	26,174 5 4
August.....	27,291 12 6	18,350 1 0	22,728 2 0	41,693 13 1	31,763 7 3	22,341 9 4
September.....	23,136 12 4	16,409 7 10	22,802 11 3	33,695 1 6	55,588 0 8	.....
October.....	22,261 3 3	21,933 3 11	16,066 7 6	30,611 3 11	40,107 14 7	.....
November.....	20,941 8 3	20,188 13 4	19,825 8 1	27,019 3 10	25,807 2 0	.....
December.....	20,943 5 5	16,315 15 11	16,519 15 11	17,704 3 0	16,910 7 2	.....
Total...	2,47,033 3 7	2,22,167 7 1	2,50,997 15 4	2,60,663 12 5	2,26,577 12 9	.....

COMPARATIVE STATEMENT OF VEHICLES AND ANIMALS BROUGHT INTO THE REGISTERS FOR 1869-70.

Description.	Average per each half-year of 1869.	For the 2nd half of 1870 up to 20th September.	Decrease.
4-wheeled Carriages on springs drawn by 2 Horses.....	247	202	45
Do. do. drawn by 1 Horse, or a pair of Horses under 13 hands, or by Bulls or Bullocks.....	1,628	1,402	226
2-wheeled Carriages on springs drawn by a Horse, Mule, Bull, or Bullocks.....	967	874	93
Horses over 13 hands.....	1,595	1,408	187
Do. of or under 11 hands, or mules.....	1,162	1,010	152
Elephants.....	1	1	.....
Horses of or under 11 hands.....	280	257	23
Bulls or Bullocks.....	2,687	2,232	455
Male Buffaloes.....	24	1	23
Asses.....	33	32	1
Dogs.....	604	456	148
Carts.....	3,237	2,398	839

MUNICIPAL FINANCE - MADRAS.

GENERAL ABSTRACT OF THE BUDGET-ESTIMATE OF RECEIPTS FOR THE YEAR 1871.

RECEIPTS.	Ordinary.				
	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.
1. Rates on Houses, Buildings and Lands and Ground Rents.	1,69,737	2,80,000	2,79,000	.....	1,000
2. Tax on Arts, Trades, Professions, and Callings, under Act IX. of 1867	65,801	85,000	94,000	9,000	.....
3. Liquor License-tax	8,828	12,500	11,700	.....	800
4. Tax on Carriages and Animals	33,419	45,800	51,000	5,200	.....
5. Fees on Registration of Carts	11,481	12,040	12,500	460	.....
6. Tolls on Carriages, &c	32,400	42,000	49,000	7,000	.....
7. Miscellaneous	75,020	75,738	91,400	15,662	.....
8. Reserve for unpaid Bills.	.....	20,000	25,000	5,000	.....
Balance on 1st January, including Securities	3,96,716	5,73,078	6,13,000	42,922	1,900
Excess in Charges	65,881	75,062	*58,000	.....	17,062
Total...	4,62,597	6,52,507	6,71,600	42,922	18,862

* Cash..... 21,500 0 0
 Government Securities 36,500 0 0 Net Increase in 1871, Rupees 23,460.

Rs.....58,000 0 0

GENERAL ABSTRACT OF THE BUDGET ESTIMATE OF CHARGES FOR THE YEAR 1871.

CHARGES.	Extraordinary.				
	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.
1. Office—Salaries and Establishments	1,63,312	2,30,586	2,23,890	.....	6,696
2. Conservancy Charges—other than Establishments	10,247	14,650	15,600	1,010	.....
3. Public Works—New	23,330	51,840	59,349	4,509	.....
Repairs	48,502	1,09,300	98,800	.....	10,500
Repairs or unpaid Bills	22,628	20,000	25,000	5,000	.....
4. Contributions to Government	82,974	1,12,732	1,17,232	4,500	.....
5. Lighting	17,306	25,000	26,000	1,000	.....
6. Refunds of Revenue	1,441	1,500	1,500	.....	.....
7. Registry of Births and Deaths	4,194	6,000	4,548	.....	1,452
8. Interest on Loan	3,033	36,000	28,500	.....	7,500
9. Census	1,000	12,500	11,500	.....	1,000
10. Miscellaneous and Contingent	19,106	29,399	26,484	.....	2,965
Total...	3,97,173	6,52,507	6,38,413	16,019	30,113
Balance on 31st December	.....	.....	38,187	.....	.....
	3,97,173	6,52,507	6,71,600	16,019	30,113

Net Decrease of Expenditure in 1871, Rupees 14,094.

Extraordinary.

1. Loan to be raised	.....	3,00,000	3,00,000	.....	.....
	.....	3,00,000	3,00,000	.....	.....
Public Works—1. General Improvements	.....	1,00,000	1,00,000	.....	.....
2. New General Market	.....	1,00,000	1,00,000	.....	.....
3. New Main Drain	.....	1,00,000	1,00,000	.....	.....
	.....	3,00,000	3,00,000	.....	.....

WATER DISTRIBUTION PROJECT, MADRAS.

STATEMENT OF RECEIPTS AND DISBURSEMENTS TO 31ST DECEMBER 1870.

Receipts.	Amount.			Disbursements.	Amount.		
	Rs.	A.	P.		Rs.	A.	P.
H. M. Government of India Loan	1,25,000	0	0	Standing advance to Executive Engineer	500	0	0
Municipal Fund Loan	16,000	0	0	Sundries and Superintendence, inclusive of expenditure for preparation of the Distribution Scheme.	24,746	10	4
DELIVERY CHANNEL—				Fountains	7,958	6	5
Amount contributed by Government	30,832	0	0	Delivery Channel	92,584	8	6
Fine recovered from a Contractor for bad chuznam	300	0	0	Repairing tanks	8,515	1	9
	31,132	0	0	Cast iron pipes	39,575	11	10
Sundries and superintendence, sale of specifications and fines on establishment	202	5	0	Extra charges paid to Mr. May in England, for passing pipes, &c	1,305	7	0
Fountains, sale of bullocks and old materials of house purchased in Vepery, &c	648	10	7	Messrs. H. S. King and Co., advance to meet contingent expenses in England	1,078	10	5
Repairing tanks, reimbursement from Municipal fund of certain charges incurred on that account	497	3	10	Mr. R. Woolley, Fixed Deposit with Bank of Madras.	40,500	0	0
Deposits with Tenders, deposit from Messrs. Beck and Co.	210	10	0	Balance with Bank of Madras on the 31st Decem-ber 1870	2,426	6	2
Mr. Richard Woolley, security for due performance of his contract	40,500	0	0				
Total...	2,14,190	13	5	Total...	2,14,190	15	8

MUNICIPAL FINANCE.—MADRAS.
BUDGET-ESTIMATE OF RECEIPTS FOR THE YEAR 1870.

Heads of Service.	Actuals for	Estimate for 1869.		Estimate for 1870.	
	the first nine months of 1869.	Rs.	Rs.	Rs.	Rs.
1. Rates on Houses, Buildings, and Lands—					
Probable Balance of arrears	39,281	54,881		80,000	
Probable Current Demand of 1st Division	11,661	23,520		20,000	
2nd do.	23,735	51,616		45,160	
3rd do.	32,456	74,831		64,530	
4th do.	6,730	19,603		19,000	
5th do.	12,068	26,633		27,000	
6th do.	12,035	21,411		21,830	
7th do.	2,884	24,863		25,900	
8th do.	2,902	22,239		22,000	
Total	1,43,752	3,19,647		3,25,420	
Probable Collection			2,60,000		2,80,000
2. Tax on Arts, Trades, Professions, and Callings, under Act IX. of 1865.....	5,073		25,000		
3. Tax on Arts, Trades, Professions, and Callings, under Act 1A. of 1867—					
Probable Current Demand of 1st Division.....				3,426	
2nd do.				17,461	
3rd do.				28,417	
4th do.				2,283	
5th do.				8,457	
6th do.				5,720	
7th do.				8,426	
8th do.				5,810	
Probable Collection			1,29,000		85,000
4. Liquor License Tax—					
Probable Demand of 1st Division				1,505	
2nd do.				1,870	
3rd do.				2,928	
4th do.				1,068	
5th do.				916	
6th do.				828	
7th do.				1,132	
8th do.				870	
Probable Collection			13,400		12,500
5. Tax on Carriages and Animals—					
Carriages	17,762	24,156		25,056	
Horses	12,837	17,873		18,438	
Bulls	1,853	2,654		2,709	
Dogs	449	828		649	
Other animals	34	47		47	
Probable Collection	32,935		45,500		45,800
6. Fees on Registration of Carts—					
Fees on Registration of Carts	11,224	11,300		12,000	
Fees on Registration of Transfer of Carts	32			40	
Probable Collection	11,256		11,300		12,040
7. Tolls on Carriages, &c.	32,000	42,000		42,000	42,000
Total			42,000		
8. Miscellaneous—					
Government contribution towards maintenance of roads	35,000	35,000		31,500	
Rent of Market Stalls	3,738	6,000		5,250	
Fees for Slaughter-houses	4,390	5,700		5,800	
Strand Rents	704	2,100		1,000	
Fees for licenses for dangerous and offensive trades	3,984	3,500		3,600	
Proceeds of sale of rubbish	247	1,000		320	
Proceeds of sale of People's Park and Cay	3,647	2,000		4,500	
Government grant for Zoological collections	3,960			3,960	
Tiger collections				2,500	
Balance at credit				2,816	
Government grant for drains	298			500	
Grazing and avenues	1,503	2,300		2,300	
Demand and Warrant fees	2,504	3,600		3,300	
Fines, Police	295	800		800	
Do. on Contractors	1,121	1,000			
Do. on Department	3,159			3,600	
Interest on Government Securities	1,492	1,488		1,492	
Unpaid Bills of all Departments				20,000	
Other Items	711	500		2,500	
Total	66,753		64,988		95,738
Grand Total	3,56,743		5,91,188		5,73,078

MUNICIPAL FINANCE. - MADRAS.

BUDGET-ESTIMATE OF CHARGES FOR THE YEAR 1870.

	Actual for the first nine months of 1869.	Estimate for 1869.		Estimate for 1870		
		Rs.	Rs.	Rs.	Rs.	
1. OFFICE.						
<i>Salaries—</i>						
President	@ Rs. 1,200 ₹ mensem	10,800	14,400	14,400		
Assistant to President	@ " 1,000 for 1869, and Rs. 890 for 1870 ₹ mensem	9,000	12,000	10,752		
Collector	@ " 600 ₹ mensem	5,400	7,200	7,200		
Assessor	@ " 300 ₹ do.	2,700	3,600	3,600		
Executive Engineer	@ " 500 ₹ do.	4,500	6,000	6,000		
Assistant do.	@ " 300 ₹ do.	3,287	3,600	3,600		
Sanitary Inspector	@ " 300 ₹ do.	2,700	3,600	3,600		
Auditor	...	500	500	.....	
		33,887	.....	.....	49,152
<i>Establishment—</i>						
General Department	...	4,527	6,720	6,720	5,682	
Collector's Office.	House and Land Rates Department	.....	.....	.....	5,682
	Cash Department	.....	.....	.....	1,272
	Remission do.	.....	.....	.....	360
	Distrain do.	.....	.....	.....	3,978
	Carriage License Department	.....	.....	.....	2,028
	Cart Registration do.	.....	.....	.....	558
	Miscellaneous—	.....	.....	.....	144
	Market Conicopoly	.....	.....	.....	500
	Extra Writers	.....	.....	.....	1,500
	Commission	.....	.....	.....	500
Extra Coolies	.....	.....	26,310	.....	16,522
Assessor's Office.	General	.....	.....	.....	924
	House and Land Rates Department	.....	.....	.....	1,908
	Trade License Department	.....	.....	.....	2,004
	Miscellaneous—	.....	.....	.....	280
	Extra Writers	.....	.....	.....	900
Commission to Inspectors	.....	.....	.....	320	6,336
Commissioner's fees	.....	.....	.....	.....	.....
Executive Engr's Office	In-door	2,253	3,504	.....	3,504
	Out-door	2,988	4,224	7,728	4,224	7,728
Conservancy.	In-door	1,778	2,244	.....	2,304
	Out-door	1,10,650	1,66,110	1,68,354	1,49,002	1,51,306
<i>Contingencies—</i>						
Stationery	.....	1,670	3,000	.....	2,400
Printing charges	.....	1,594	1,300	.....	2,200
Advertising charges	.....	529	1,000	.....	750
Extra Writers	.....	1,588	1,000	.....	500
Law charges including Stamp Duty	.....	1,205	2,500	.....	1,500
Office rent or Engineer's Office	.....	405	.....	.....	1,200
Insurance on Office premises, &c.	.....	.....	.....	.....	125
Office furniture	.....	.....	.....	.....	500
Compassionate allowance	.....	37	.....	.....	500
Miscellaneous	.....	1,163	1,500	.....	500
Census	.....	1,000	12,500	.....	12,500
Maps of Divisions	.....	.....	.....	.....	3,000
Interest on Loan on Water Works	22,800	36,000	61,875
		1,91,458	2,82,812	2,98,401
2. POLICE—						
Contribution to Government under Section 99 of Act IX. of 1867.	80,424	1,07,232	1,07,232	1,07,232	1,07,232
3. CONSERVANCY CHARGES, OTHER THAN ESTABLISHMENTS—Vide Appendix A						
.....	31,489	36,660	36,660	14,650	14,650
4. PUBLIC WORKS—						
Ordinary	Vide Appendix B, Part I	81,688	1,90,784	52,490
Repairs—Vide Appendix B, Part II.	97,903	1,14,100	3,04,884	1,23,150	1,75,640
5. LIGHTING—						
Maintenance	12,946	18,150	19,000
Addition	1,964	9,420	27,570	6,000	25,000
6. MISCELLANEOUS—						
People's Park	11,563	13,190	14,384
Fire Engine, Maintenance and Repairs	507	5,400	700
Workshop Establishment for Repairs	13,590	1,000	16,034
		1,158	4,500	4,500	1,500	1,500
7. REFUNDS OF REVENUE						
.....	5,11,190	7,82,248	6,38,570

MUNICIPAL FINANCE—MADRAS MUNICIPALITIES.

STATEMENT SHEWING THE DETAILS OF INCOME AND EXPENDITURE OF THE VARIOUS MUNICIPALITIES

District.	Municipality.	INCOME.										EXPENDITURE.							Total.
		Rate on Houses, Buildings, and Lands.	Tax on Arts, Trades, and Professions.	Tolls.	Tax on Vehicles and Animals.	Registration of Carts.	Miscellaneous Receipts.	Government Contribution.	Balance from last year.	Total.	New Works, &c.	Repairs.	Courtesy.	Police.	Establishment.	For purposes other than those specified in Section 25.	Miscellaneous.		
Bellary	Adoni	3,200	800	944	470	1,035	1,587	2,871	10,807	500	1,000	3,120	1,817	1,272	156	795	
	Bellary	10,027	4,133	1,161	774	1,352	3,609	1,735	28,823	1,884	7,447	4,847	4,847	1,429	2,705	
	Coimbatore	6,104	10,146	1,315	611	2,215	6,450	3,033	29,877	1,357	5,438	4,558	7,216	2,968	2,256	
	Coonoor	2,064	1,033	3,741	659	55	744	74	1,008	7,368	1,167	594	1,113	1,750	1,633	
	Cuddapah	12,622	3,841	3,741	1,896	329	398	5,188	2,386	30,903	6,668	6,250	2,714	8,819	2,685	1,860	2,190	
	Berhampore	5,689	5,629	8,117	1,335	538	1,447	7,062	1,340	31,719	5,557	9,774	2,687	2,215	5,177	3,442	
	Ganjam	1,601	2,443	5,500	914	599	1,646	1,646	12,799	587	3,182	4,718	1,763	1,292	
	Chiccacole	3,045	2,120	427	230	532	911	270	7,578	634	292	1,099	3,619	1,412	1,003	
	Cocanada	4,080	4,670	1,954	328	3,658	2,981	2,981	20,852	6,092	1,543	1,931	5,310	2,218	1,624	1,755	2,452	
	Ellore	2,125	3,027	3,090	714	418	1,360	1,864	1,864	12,597	2,910	208	3,784	3,518	2,168	1,597	
Rajahmundry	2,772	3,055	1,610	322	180	405	1,074	416	10,741	1,169	106	3,773	3,813	1,192	225	48	1,389		
Guntur	1,652	4,710	6,400	1,119	68	1,736	1,813	6,412	24,496	4,973	1,807	4,161	4,611	2,270	68	619	18,002		
Kistna	3,080	6,769	4,517	1,149	202	4,396	1,215	4,396	22,456	1,145	1,02	3,520	7,218	3,042	.....	45	15,104	
Cumbum	1,062	1,114	1,568	467	280	1,82	1,124	1,540	7,795	54	288	456	4,619	1,317	.....	.....	6,800
Kurnool	6,784	8,909	.....	2,065	440	2,941	3,732	7,488	32,382	5,791	1,438	3,526	6,610	2,828	2,166	.....	22,170
Conjeveram	8,623	3,211	.....	1,447	485	239	810	.....	14,866	.....	20	5,975	5,411	1,774	.....	1,177	13,798
Dindigul	700	1,182	.....	1,000	270	.....	744	.....	3,876	.....	.....	.....	1,816	780	.....	350	2,976
Madurai	4,000	10,000	20,000	1,000	900	1,100	11,540	.....	47,540	.....	.....	24,104	17,416	4,599	.....	.....	46,160
Madurai	14,237	8,859	.....	906	367	439	8,378	2,700	35,917	4,073	12,888	1,764	4,144	4,599	.....	988	34,511
Madurai	1,060	1,843	.....	2,200	102	81	2,075	.....	6,902	150	788	566	.....	1,900	.....	.....	3,400
Madurai	4,626	3,010	.....	93	59	70	1,375	1,485	10,700	1,813	1,112	1,188	.....	1,336	527	.....	6,029
Palghat	3,143	1,709	.....	.....	.....	.....	.....	530	11,347	663	1,256	2,060	2,489	1,939	.....	.....	8,400
Tellicherry	1,750	1,590	.....	.....	.....	1,17	555	1,202	4,938	.....	34	799	.....	1,939	663	.....	3,433
Nellore	4,608	3,730	.....	238	8	150	5,747	5,432	25,113	7,623	4,681	3,346	6,624	2,772	656	.....	25,613
Nellore	1,133	3,649	3,223	1,531	69	83	5,747	.....	4,495	.....	.....	974	80	851	.....	.....	1,933
North Arcot	11,759	6,532	5,225	271	44	73	1,935	.....	12,455	433	845	1,999	3,125	3,724	175	.....	10,531
Salem	6,865	5,494	8,755	1,936	670	2,513	5,704	1,184	39,407	2,520	485	5,648	8,843	3,859	3,218	.....	24,615	
South Arcot	6,138	4,273	680	3,355	852	1,043	4,000	1,448	32,560	6,050	1,539	8,986	8,523	3,566	.....	2,400	31,137	
South Canara	5,912	12,388	13,346	1,207	153	1,148	1,574	4,212	14,551	63	2,468	8,831	6,116	3,195	.....	.....	12,811
Combeconum	3,871	4,508	.....	1,207	501	3,849	4,766	7,043	49,074	3,267	5,300	8,831	15,226	6,158	.....	2,288	41,033
Mayaveram	.....	.....	.....	.....	118	644	3,544	1,433	14,739	1,281	5,300	2,620	5,946	1,523	.....	39	13,733
Munnargoody	.....	6,428	8,153	.....	.....	847	4,745	2,949	23,174	590	8,251	3,126	4,479	1,514	.....	477	18,433
Negapatam	9,172	13,987	9,857	1,956	702	7,844	8,044	6,844	52,470	16,051	6,815	8,853	11,527	5,496	.....	.....	59,860
Tanjore	6,657	30,821	10,579	3,080	549	7,496	12,251	6,844	71,143	8,864	6,815	7,050	15,387	8,799	.....	5,958	15,976	
Palamcottah	.....	.....	16,669	.....	.....	318	2,812	2,216	15,938	4,101	2,519	2,074	4,847	3,272	1,702	.....	23,552
Tinnevely	3,130	2,177	5,871	.....	253	19	3,750	4,048	14,660	7,440	1,081	1,157	2,934	8,799	.....	.....	14,349
Tuticorin	7,680	7,791	20,702	6,150	1,587	2,642	11,244	5,344	63,363	2,183	12,309	21,704	10,831	6,060	2,291	126	55,400		
Trichinopoly	.....	2,213	9,242	308	5,990	1,15	2,910	7,98	33,507	.....	6,186	10,771	3,708	1,992	.....	.....	12,067
Bimlipatam	.....	9,903	9,242	2,522	159	170	8,096	1,935	33,507	1,400	6,186	10,771	3,708	1,992	.....	.....	31,763
Vizagapatam	.....	618	4,226	.....	2,392	.....	3,281	1,554	14,251	2,872	1,652	2,501	5,086	1,964	.....	.....	14,152
Vizagapatam	.....	1,71,623	1,79,572	2,31,534	52,952	21,142	50,503	1,58,344	35,472	9,45,146	1,21,832	1,75,880	2,43,025	1,17,869	15,991	18,136	8,13,924	
Total	Total	1,71,623	1,79,572	2,31,534	52,952	21,142	50,503	1,58,344	35,472	9,45,146	1,21,832	1,75,880	2,43,025	1,17,869	15,991	18,136	8,13,924		

MOFUSSIL MUNICIPALITIES, MADRAS.

We have undertaken some trouble to investigate and tabulate the receipts and expenditure of the various Municipalities of this Presidency, under the impression that in the face of the vastly extended system of local taxation with which we are threatened, it would be well for the public to make some enquiries into the present working of Municipal bodies, the powers with which they are invested, the sources of their income, and the objects of their expenditure. We have taken forty-four Municipalities, omitting that of the Presidency town, as its circumstances somewhat differ from the rest, and it works under a special Act of its own. The figures which form the basis of our calculations are those for the year 1869-70. It will be observed that there are but six or eight sources of income open to Municipalities, under the "Town's Improvement Act." Before levying taxes under some or all of these sources, sanction must be obtained from Government. Every year each Municipality sends to Government an estimate for the forthcoming year, with its expected receipts and expenditure arranged in a prescribed form, and also a report of the past year's income and outgoing. The members of Government, — or rather a young gentleman called the Under-Secretary, without the faintest knowledge of the locality and its wants, freely criticize both sides of the account, fix the sums to be paid for the police, and with an affectionate display of "study for the people's welfare," suggests the imposition of fresh taxes. The same officer also, in some artful and mysterious way, wholly incomprehensible, apparently, to the members of a single municipality in the Presidency, "strikes" the Government contribution for the year. It would take up too much space to give, in detail, the actual sums collected and spent in each Municipality, under every head of receipt and expenditure, so we content ourselves with the total amount raised in 1869-70 by each Municipality, and call it "The Year's Taxes." We arrive at the total of "The Year's Taxes," in each case, by eliminating from the gross Receipts all State contribution, loans, balance forward, and so forth. In like manner we have calculated the proportion borne by each man head of Expenditure to the gross Receipts for the year. As, however, the charge for police is a fixed charge against each Municipality, irrespective of any variation in income from loans, recoveries, and such like, we have shown the percentage of the police charge to "The Year's Taxes."

Names of Municipalities.	Amount of the Year's Taxes for 1869-70. Rs.	Amount of gross Receipts for 1869-70 Rs.	The percentage yield of each source of Income to "the Year's Taxes."				The percentage of Police charge to the year's taxes.	The percentage under each head of expenditure to gross Receipts.					
			House Rate.	Art, Profession Tax.	Tolls.	Carriage and Cart tax.		Fee and Fin.	New works.	Repairs.	Consergency.	Establishment.	Expended other than under Section 25.
Adoni	13,100	18,600	30	...	42	15	9	10	23	5	16	10	14
Anantipoor	4,600	6,800	17	...	63	14	2	9	12	30	22	17	4
Bellary	47,400	83,300	33	...	37	22	5	16	11	16	22	6	20
Berampore	12,700	20,200	21	19	47	9	1	31	30	4	16	11	18
Bimlipatam	7,800	12,300	...	25	69	4	...	24	39	6	15	13	1
Calicut	19,500	30,900	51	28	...	12	7	54	9	19	15	9	2
Cannanore	4,600	10,900	47	3	...	36	3	25	30	...	27	11	3
Coconada	15,800	27,800	29	39	25	3	2	29	39	10	9	6	8
Coimbatore	17,100	31,000	24	...	55	12	6	29	14	21	16	9	10
Conjeveram	6,700	18,900	7	2	66	18	4	68	7	...	32	0	12
Cochin	7,800	12,200	55	39	...	1	2	46	5	23	14	16	6
Coonoor	6,100	10,800	37	20	...	15	26	25	13	23	23	14	4
Cuddalore	15,800	30,100	18	...	54	24	3	57	4	5	30	18	1
Combacoenum	37,800	64,000	35	...	50	6	6	29	30	7	20	4	2
Cumbum	4,700	8,200	28	23	27	15	3	37	22	6	9	16	1
Cuddapah	18,700	28,400	27	27	37	8	1	27	27	13	22	10	7
Chicacole	8,300	12,300	23	...	66	7	1	35	9	11	20	14	16
Ellore	11,200	14,900	20	30	40	8	...	23	43	...	23	9	...
Gooty	8,900	9,600	8	...	75	10	4	6	8	41	32	14	2
Guntoor	15,700	30,800	12	30	38	10	7	28	9	2	18	7	21
Kurnool	17,900	28,300	36	...	42	11	9	35	21	2	25	8	14
Masnlipatam	16,600	23,400	25	21	41	7	4	34	18	15	18	7	9
Madura	34,200	105,800	16	20	58	7	1	50	11	3	20	7	9
Mangalore	11,400	22,400	39	35	8	10	6	69	3	12	16	12	14
Mayaveram	16,700	26,700	19	28	43	4	3	21	10	5	22	8	8
Manayudi	13,500	23,000	...	40	56	...	3	29	30	6	6	7	17
Nellore	13,900	17,900	44	...	30	19	4	36	11	14	25	14	3
Negapatam	35,100	51,800	24	31	33	3	8	25	6	14	25	7	19
Ootacamund	19,600	45,400	61	17	...	14	6	46	24	15	20	9	6
Palghat	14,600	24,300	15	8	75	...	2	42	13	26	8	6	2
Palamcottah	14,100	24,700	16	...	63	10	2	25	2	18	11	16	36
Palcondah	6,500	7,600	14	18	61	5	...	...	49	6	3	29	...
Rajahmundry	9,900	15,500	25	29	33	4	6	37	8	22	21	8	4
Salem	26,900	58,000	26	20	39	6	6	22	8	38	18	4	6
Tellicherry	6,200	14,200	64	22	...	8	5	133	...	...	10	14	...
Tanjore	43,800	79,000	24	28	42	3	2	28	12	16	20	7	15
Tinnevelly	17,400	28,200	18	...	69	8	2	25	39	11	11	8	10
Tuticorin	9,000	12,100	...	22	71	3	2	25	1	24	11	15	26
Trichinopoly	48,200	99,100	19	19	40	15	4	31	16	15	14	7	16
Vizagapatam	20,600	28,900	32	...	58	11	1	28	9	18	25	18	8
Vizianagram	10,700	13,500	...	19	58	23	1	25	26	7	22	14	...
Vellore	18,900	55,100	15	16	55	11	1	80	9	5	10	4	9
Wallajahpet	6,200	14,900	...	14	77	7	1	85	6	6	28	20	8

This Table offers us such an *embarras de richesses* in the way of anomalies that we hardly know where to begin our comments. Perhaps the point of most importance to the general public is the serious tax on the trade of the country collected in the shape of tolls by some 37 Municipalities. In eleven of these towns, the receipts from tolls average 69 per cent. of the income of the Municipality, SIXTY-NINE PER CENT! It must be remembered that almost every town has also a carriage and cart-tax, yielding about 10 per cent. of the Municipal receipts, the payment of which exempts the residents from the tolls. Unless, therefore, the town is itself a very large centre of trade in which case a certain portion of the tolls may be levied on the carriage of goods brought for local consumption, nearly the whole of this enormous tax is taken—not from any local source—but from the general trader, who so far from having the least interest in the Municipality, may hardly be aware of its existence. In other words, every little colony of settlers who choose to apply to have the *Town's Improvement Act* put in force in their village,

acquire the power of bleeding the general public to the extent of from 50 to 70 per cent. of the total amount they themselves may consider necessary to repair their village roads, make new drives, and furnish themselves with latrines, lights, whitewash deodorisers, dog and pig-killers, and other sanitary comforts. But some may say, if the general trader uses the Municipal road, why should he not pay toll? We are not advocating the discontinuance of tolls *in toto*, although we are alive to the fact that considering the obstruction to traffic, and waste in the machinery for collection involved, it would be better if the sums necessary for repairing roads could be got in some other way. But we blame the Government severely for permitting the abuse of tolls. Take these eleven Municipalities, in which 69 per cent. of their income is obtained by tolls, and see what percentage of "The Year's Taxes" they spend upon all their roads, tolled and untolled.

One town—Conjeveram, where tolls contributed 66 per cent. of income (namely, Rs. 4,462) in 1869-70, spent Rs. 29 on road repairs within the year; and there is no evidence that even this sum was spent on the roads tolled. Nevertheless, the President of the Conjeveram Municipality naively says "the working of the commission has, on the whole, been satisfactory"—satisfactory to themselves we apprehend! The average percentage of "repairs" of every description—roads, drains, wells, &c., to *The Year's Taxes*, in these eleven Municipalities, in 1869-70, is 27. On the ground therefore of some infinitesimal damage done to those portions of the main roads, which are situated within Municipal limits, the internal trade of the country has not only to pay to each Municipality the 27 per cent. of its income, which covers the whole maintenance of main and cross roads, drains, wells, &c., but to contribute 40 per cent. towards the general cleansing and improvement of the town. Is this sanctioned on the ground that each village is a sort of nest for stray cholera germs, which the Sanitary Commissioner is now hunting up throughout the Presidency, and therefore a standing menace to the country at large?

By way of further illustration, take an Ootacamund cart, which goes to the Pothanoor Railway Station for goods: the distance is about fifty miles, of which, possibly, three miles are within Coimbatore Municipal limit. Going and coming the cart has to pay, besides four Local Fund tolls, two or four Municipal tolls (we are not sure which) for plying along that small portion of the highway which runs through the Coimbatore Municipality. The charge is now preposterous; but when Mettappolium and other villages along the route, have their Municipalities and tolls, Ootacamund and Coonoor will be virtually cut off altogether from access to the railway.

The tendency of all local taxation, if not carefully checked, is to burden and depress the general interests of the country, for the sake of insignificant local improvements. Tolls are specially open to this objection. If permitted as heretofore, in certain places, they are simply transit duties in the worst form, and will reproduce that state of things which existed in the north of India some years ago from "Town Duties," by which black mail was levied upon articles of commerce in every large town between Delhi, and Calcutta. Octroi duties on three or four articles of general consumption, with certain limitations, seem to us vastly preferable to tolls, because by a proper system of bonded warehouses or drawbacks, the transit of dutiable articles, not intended for consumption within the town, can escape taxation altogether. Take tobacco, betel-nut and betel-leaf, for instance, and confine the local impost to these three articles, it would surely not be difficult to set aside a particular yard or open warehouse, where goods of the dutiable class in transit, and not meant for consumption within the town, might be stored. Perhaps, better still—all such goods might pay on entry, and receive drawback if exported, with or without break being broken. In Bangalore, the power to collect a small cess on these three articles is sold by auction, and nearly a lac-and-a-half is netted by the Municipality, without undue pressure, as far as we know. Such taxes are more popular with natives than tolls, and are common all over the continent of Europe. Unfortunately our Insular education and prejudices make us test everything by certain rules, well enough suited to ourselves, but not necessarily applicable to all people and places under the sun.

The professed object of our whole political machinery is to extend and develop trade in all directions. If China, or any other conservative country, levies duties or taxes, which interfere with our commerce, all the energies of diplomacy are exerted to remove the obstacles, and even resort to physical force is occasionally considered justifiable. When each petty State, in a country like Germany, taxed traffic under the name of "Customs," everyone saw the intolerable barbarism of the proceeding. Yet, when every town along a highway mulets the trader, for its own exclusive benefit, by means of tolls, it is merely a wholesome development of local resources! With one hand we spend millions on roads and railways, because in a country where local famines are of frequent occurrence, it is especially important to facilitate communication between district and district; and with the other, we put it into the power of each town or village to lock the wheels of our locomotives. As Ootacamund is not situated on the highway to any other district, and could only levy tolls on the carriage of goods consumed by its own townspeople, we have no Municipal tolls. This inability to compel the rest of the Presidency to pay for our bazaar latrines, obliges us to have recourse to loans, and affords us quite an exceptional claim to State aid.

MUNICIPAL FINANCE.—BOMBAY TOWN AND ISLAND.

REVENUE FOR THE YEAR 1870.

The following statement exhibits at one view the actual net income of the year 1870, as contrasted with the original and revised estimates:—

	Original Budget Estimate.	Revised Budget Estimate.	Actual Income.
<i>Municipal Fund Proper:—</i>			
House Rate	Rs. 7,20,718	Rs. 7,20,305	Rs. 6,92,783 0 6
Wheel Tax	2,63,000	2,51,313	2,59,591 8 1
Certificate Tax	1,50,000	16,770	17,655 12 5
Town Duties	3,00,000	0,50,000	5,84,068 8 5
Liquor Licenses	1,40,000	1,39,605	1,23,601 12 0
Land Conveyance Licenses	13,200	6,901	10,491 0 0
Fines and Penalties	20,000	15,129	15,589 9 11
Miscellaneous Fees	50,000	62,617	51,119 0 3
Market Fees	1,50,000	1,53,542	1,50,834 15 8
Tobacco Duty and Licenses	1,57,000	1,45,800	1,39,830 0 0
Halalcore Cess	2,25,000	2,16,723	2,13,107 6 7
Government contribution in lieu of House Rate	30,000	30,000	30,000 0 0
<i>Sundry Receipts:—</i>			
Books of Fares		26,540	314 0 0
Loan Fees			320 0 0
General Sales Account			783 2 8
Ground Rent			267 8 8
Saving on account of unpaid Wages, &c.			3,045 12 6
Rent of rooms in Fort St. Road			370 7 11
Stables			1,400 0 0
Government Foreshore at Mazagon			1,150 0 5
Unclaimed Property			4 8 0
Recoveries for damages to Stores			
Health Department, unpaid Wages, &c.			17,416 6 10
Rupees	23,60,918	24,36,265	23,46,214 8 6
<i>Police Account:—</i>			
Police Rate	3,70,000	2,41,432	2,37,843 0 10
Imperial contribution of 1/4 of total estimated Expenditure	97,314	99,882	99,882 0 0
Government contribution as Police Rate	12,000	10,000	10,000 0 0
Municipal contribution		71,626	68,947 5 4
Rupees	4,10,314	4,23,140	4,16,472 6 2

	Original Budget Estimate.	Revised Budget Estimate.	Actual Income.
<i>Lighting Account:—</i>			
Lighting Rate	Rs. 2,42,461	Rs. 2,37,461	Rs. 2,36,003 15 5
Government contribution on account of Lighting Rate	10,000	10,000	10,000 0 0
Rupees	2,52,461	2,47,461	2,46,003 15 5
<i>Water Works Account:—</i>			
Water Rate	40,00,000	3,80,000	3,66,064 3 10
Do. through Executive Engineer, Presidency			145 0 0
Sundry as per Income and Expenditure Account			776 0 0
Rupees	40,00,000	3,80,000	3,66,985 0 10
Grand Total	34,42,193	34,58,866	33,78,606 7 11

DIRECT OR ASSESSED TAXES.

The following table shows the gross rateable value of landed properties in 1870 as compared with each year in the preceding decade:—

Years.	No. of Properties assessed.	Rateable value.
1861 ..	16,787	Rs. 62,23,780
1862 ..	16,802	63,48,055
1863 ..	17,056	66,46,490
1864 ..	17,198	71,59,755
1865 ..	17,924	1,15,81,139
1866 ..	17,952	1,30,14,655
1867 ..	21,103	1,48,94,803
1868 ..	22,820	1,63,09,635
1869 ..	25,719	1,47,49,075
1870 ..	20,853	1,30,41,260
	21,634	1,56,31,557

The depreciation in the value of house property was again considerable, although the Assessor enhanced the assessment in 516 cases, and

although 801 properties were assessed for the first time at an aggregate rateable value to Rs. 2,00,754. The gross rateable value of property in Bombay is shown to have diminished by Rs. 3,20,875.

WHEEL TAX.

The gross assessment in 1870 was only Rs. 2,54,561-14-0, against Rs. 2,67,342 in 1869.

The average number of vehicles and animals assessed for each quarter will be seen in the following table :—

Wards in which kept.	Horse Conveyances.		Horses.
	Four Wheels.	Two Wheels.	
Fort and Colaba	445	74	534
Bhoolahpur	457	132	598
Omercarry, Mazagon, and Parell	362	126	504
Mahim and Camateepoora	158	86	242
Mandvee	293	78	390
Girgaum and Malabar Hill	548	165	853
	2,261	661	2,970
Public Omnibusses	13	..	62
Hack (4 wheel) Conveyances	47	..	94
Hack Buggies .....	..	580	1,160
	2,321	1,241	4,266
	Bullock Conveyances.		
Private Riding Hackeries .....	..	75	150
Public do do .....	..	511	1,022
Labour Carts .....	..	5,641	11,282
		6,227	12,454

CERTIFICATE TAX.

This was abolished in the course of the year.

Receipts to the amount of Rs. 17,655-12-5 were realized on account of assessment for 1869.

WATER RATE.

The following table shows the yield of the water rate for each year from the commencement of the water-supply up to 31st December 1870 :—

YEAR.	Amount of Assessment on House valuation.	Amount of Meter Assessment	Amount of Mill Assessment without Meter prior to affixing of Meter.	Amount of Government Meter Readings.	Total Yield.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1861 ..	27,102 15 8	7,271 4 0	11,245 8 10	..	45,619 14 0
1862 ..	53,360 15 0	4,460 3 1	8,981 13 0	..	66,811 15 1
1863 ..	86,406 0 0	6,785 1 0	16,334 13 0	..	1,09,525 14 0
1864 ..	2,39,070 7 0	7,349 13 0	33,181 12 0	..	2,79,602 0 0
1865 ..	3,00,258 3 0	37,958 4 0	33,685 13 0	..	3,71,930 4 0
1866 ..	2,35,713 7 5	1,45,545 5 0	36,565 8 0	..	4,18,827 5 1
1867 ..	2,27,007 3 11	1,71,752 7 11	..	1,56,080 0 0	4,93,726 11 10
1868 ..	2,34,081 12 10	1,02,715 0 0	..	42,985 0 7	3,77,725 5 2
1869 ..	2,62,046 3 4	78,713 11 3	..	34,224 2 9	3,81,181 0 11
1870 ..	2,65,016 15 9	78,040 7 5	..	..	..

As compared with the previous year, there is thus an increase of Rs. 9,456-4-9 due to the extension of water-supply to private houses.

GENERAL REMARKS AND RECOMMENDATIONS WITH REGARD TO DIRECT OR ASSESSED TAXES

The entire cost of collection and assessment was Rs. 1,04,740 in 1870, against Rs. 1,18,678 in 1869, being 5½ per cent. on the gross assessments of assessed rates and taxes, and 5¼ per cent. on the actual cash recoveries within the year.

The following figures will give some idea of the incidence of the assessed rates and taxes, and the labour in recovering them.

The number of householders on the register is 14,532 owning 21,654 properties.

The number of householders paying house rate between

Rupees 1 and Rs. 50 per annum was	11,005
Between Rupees 51 and 100	1,412
do. 101 and 250	815
do. 251 and 500	238
do. 501 and 1,000	832
do. 1,001 and 2,000	83
do. 2,001 and 3,000	19
do. 3,001 and 4,000	6
do. 4,001 and 5,000	3
and above 5,000	9

The police rate is paid by	25,067 persons.
and the lighting rate by	25,090
while halalcore cess is paid by	16,007 families served.
and water rate by	10,451 persons.
and wheel tax by	6,263 "

Collected half-yearly in advance

The House Rate required	44,896 Mills in the year.
Police and Lighting Rate	49,911
Water and Halalcore Cess, collected together, required	41,934
Wheel Tax	16,477

Collected quarterly in arrears

Water rate	41,934
Wheel Tax	16,477

Total number of bills per annum

Besides these bills it was necessary to issue 16,002 notices of demand to defaulting tax-payers, and finally to issue 11,516 distress warrants, of which 7,594 were actually executed. No less than 4,863 of these were for occupiers' rates.

I am constrained here to reprint recommendations made by me in my annual report for 1868, when we had only three years' experience of the present insane system of rate recovery. I then said :—

"We have now had 3 years' experience of the system of recovering rates from occupiers—a system which was introduced by the Legislature without the least previous inquiry as to whether it would be suited to this country or to the special circumstances of Bombay. Making every allowance for alleged lack of supervision and mismanagement, can anybody seriously advocate the continuance of the system ?

"I do not propose, as some think, that the house owners should recover all the occupiers' rates for nothing—that would be obviously unfair. What I would say to the owner is,—'My good Sir, you have in your house a number of tenants whom it is difficult for me to get at or find when I want to recover Municipal dues. On the other hand, you have machinery always on the spot for the collection of your rents. Your agents know all the tenants, and can always obtain access to them. You can consequently recover my rates with your own rents at a much smaller cost than I can recover them independently, and with little or no risk of loss. It is your interest and mine that these occupiers' rates and all Municipal rate shall be recovered promptly and at a low cost. Let us then make a bargain. Do you pay all the occupiers' rates to me with your house or owner's rate, and I will allow you a deduction of so much per cent. for the trouble of recovery.'"

But plainly, I propose to utilize the machinery which, for their own rent recovery, house-owners always have on the spot, for the recovery of our assessed rates also, instead of maintaining a separate and expensive staff of our own. The occupier, instead of being called upon to pay half-yearly a sum which, taken in the lump is a burden to him, will pay it in dribbles monthly in his rent to the house-owner, without the constant dread of Municipal receivers, notice, and distress warrants.

Besides the reduction in the cost of collection, and consequent diminution of Municipal rates (which I estimate at not less than ¼ per cent.), the tax-payer will make but one payment for the Municipal rate, halalcore cess, and water rate, instead of four—for house rate, police, and lighting rate, halalcore cess, and water rate—while the rate payer desiring to clear himself of all demands and annoyances can do so by paying in at once for the whole year, and receiving a rebate, 5 per cent. The following are the skeleton provisions of a code to legalize these proposals, and I commend them to the early consideration of the Justice.

INDIRECT TAXATION—TOWN DUTIES.

A statement follows which shows the receipts from the Town Duties in each month of the year, together with the cost of collection.

This is the abstract :—

	Rs.	a.	p.
Gross Revenue	22,225	4	9
Cost of Collection	23,623	10	3
Refunds	13,316	2	2
	30,989	12	4

Net Revenue

5,04,989 8 5

The cost of collection was thus 3¼ per cent. on the gross revenue.

I have pressed continually for the sanction of Government to an arrangement by which the Town Duties may be collected by the Traffic Manager of the Harbour Trust.

I am happy to say this change has been effected. By it the annoyance to the public will be reduced to a minimum, and the cost of collection will be much lighter.

It will be seen that the—

	Rs.	a.	p.
Grain Duty yielded	1,77,580	12	7
Wines and Spirits	1,21,867	12	8
Beer	10,040	14	9
Ghee	1,06,683	15	5
Timber	56,135	14	1
Metals	51,306	13	11
Sugar, &c.	1,07,638	2	5

QUINQUENNIAL REVIEW.

Nearly all the preceding pages were in type early in the month of April, when it first became evident that owing to the falling off in Town Duties' receipts there would be a serious deficit in the income of the present year—a deficit which, added to unforeseen expenditure on the Velar dams, would amount to nearly one-sixth of the entire Municipal income for the year. Everything gave way to an emergency so great, and during April, May, and June, my attention was constantly devoted to the question of reducing the expenditure, and by every other possible way to bringing about an equilibrium between the income and expenditure.

Great progress had been made up to the middle of June, though the important question of police expenditure still remained unsettled. At this time (the end of June) the meeting for discussing the reform of the Municipal Constitution was somewhat suddenly summoned. In the

course of the debate on this question, it was painfully apparent to me that gross misapprehension existed on the most important Municipal questions. For this reason, as well as because I was not able, at a few days' notice, to do more than generally explain errors as they arose, I determined to append to this report a complete review of the first five years under the Municipal Act of 1865, to record what had been done, to analyse and classify the expenditure and income of each year, contrasting the figures with those for 1865, the last year under the old Act, and gradually working out a statement of the financial condition of the Municipality at the close of 1870. Finally, I proposed to make certain important recommendations for the future, based on the results shown for the past.

The labour of preparing the necessary returns has been enormous, and we have been incessantly interrupted in it by Bench meetings. Even now the review is not nearly so complete as I could wish, or as I could have made it, had I had time to perfect it. Such as it is, however, I hope it will be of some use in the discussions now pending.

WHAT HAS BEEN EFFECTED BY WAY OF MUNICIPAL PROGRESS OR IMPROVEMENT.

First (and foremost)—An efficient Health Department has been organized, which is untiring in its labours to maintain the public health, and is ever watchful of the public weal.

Secondly—This department removed 116,127 tons of garbage in 1870, against 45,288 tons in 1865, an increase of about 110 per cent. I commend these facts to those who blindly and ignorantly, or ungenerously assert that the town is no cleaner now than it was in 1865.

Thirdly—A complete halalcure service and halalcure brigade has been organized, whereby 144 tons of night-soil are now daily removed from the centre of the town, against 75 tons removed in 1865.

Fourthly—All dangerous and offensive trades have been removed from the inhabited part of the town, and either driven from the island or located in sparsely-populated suburbs.

Fifthly—The slaughter-houses in the heart of the city have been closed, and the trade banished to the new and commodious buildings at Bundora, nine miles distant.

Sixthly—The five old markets have been destroyed and entirely new markets built in convenient parts of the town; the new properties, including the Bundora slaughter-houses, yielding 11½ per cent. on the outlay, and being valued at Rs. 19,58,000.

Seventhly—All the crowded Christian burial grounds, seventeen in number, situated in populous districts, have been closed, and new graveyards have been opened at long distances from the town.

Eighthly—The old main drain has been intercepted where it became an open cesspool, its contents carried by a low level sewer, being now discharged without cessation. The flow of sewage in the town is thus kept up instead of being ponded back for half the day (during flood tide) as of old.

Ninthly—The foul district of Camateepoora, and a part of the Fort have been sewered.

Tenthly—Vehar water has been supplied to 9,643 houses, against 6,470 in 1865, and the masses have about 100 more points than in 1865, at which they can obtain Vehar water free of charge.

Eleventhly—As a natural consequence of the improvements above recited, the mortality has fallen from 28,634 persons in 1865, to 14,888 persons in 1870—a reduction of nearly 100 per cent.

Twelfthly—The town has been lighted with gas.

Thirteenthly—The town has paid three-fourths of the cost of its police, has purchased and maintained a complete steam fire engine service, and has been relieved by the efficiency of the police from the cost of 1,000 private ramossees, who have been discharged at a saving to the public of Rs. 1,20,000 a year.

Fourteenthly—Three handsome bridges have been constructed over the G. I. P. Railway, and the trade of the town thus saved from strangulation.

Fifteenthly—The following new roads have been constructed at Municipal expense:—

Norwrojee Hill Road, length	2,173 feet.
Haines (Foras)	4,230 "
Arthur (Foras)	1,100 "
DeLisle (Foras)	12,900 "
Road at Sevrée	2,925 "
	22,328 feet, or 4¼ miles.

The following new roads have been constructed at the expense of Government or of the Railway Companies:—

Eastern Boulevard, length 2,500 feet.
Four Cross Roads on Esplanade, length 1,370 feet.
Queen's Road, 7,140 feet at the expense of Government, and 5,100 at the cost of the Municipality.

The following roads have also been improved and completed by widening or by constructing of footpaths:—

At Municipal expense, Gilder Road .. .	from 23 to 80 feet, with footpaths.
At Municipal expense, Camateepoora, Foras Road	from 30 to 60 feet.
From Government contribution Bellasis Road	from 30 to 100 feet, ditto.
By Esplanade Fee Fund, Market Road ..	from 6 to 114 feet, ditto.
By Esplanade Fee Fund, two branches of ditto	from 60 to 114 feet, ditto.
From Government contribution, Warden Road	footpaths added.

And 5½ acres have been added to the public roads by the purchase of frontages from persons applying to rebuild.

It will be seen from the following table that new works from loan were executed costing upwards of 20 lacs of Rupees.

	Rs.	a.	p.
<i>Market Buildings.</i>			
Null Bazaar Market	1,50,770	1	7
Arthur Crawford Market	11,18,492	1	1
Fort Market	22,065	7	11
Bhoosheshwar Market	64,780	15	4
	13,56,109	9	11
<i>Overbridges and Road.</i>			
Overbridges Foras Road, Nowroji Hill Road ..	3,67,895	1	11
	3,67,895	1	11
<i>Drains.</i>			
Fort Sewers	78,827	4	8
Camateepoora Drains	1,91,047	8	10
Drains in Funnuswady and Aglary Lanes ..	7,108	6	1
Branch Sewer, Bellasis Road	1,852	12	3
	Rs. 2,78,635	15	10
Total Rs.	23,02,640	11	8

Lastly, a general trust in the efficacy of sanitation has been created, and a firm belief exists among the masses that disease can be averted by cleanliness and the prompt adoption of sanitary precautions. However impatient the people may be of Municipal taxation (which is still much lighter than in almost any large city) they will never consent to sanitary neglect in future. Each important district of the city will, year by year, insist more and more upon its right to Municipal improvements of every kind, and the very agency now engaged in fomenting the cry for economy will find itself forced to consent to, or even ask for, additional aggregate expenditure.

This change in the feeling of the masses on the all-important question of cleanliness, is, in my humble opinion, worth all the money hitherto spent.

ORDINARY EXPENDITURE ACTUALLY INCURRED FROM 1865 TO 1870, BOTH YEARS INCLUSIVE.

The following statement classifies under 21 heads all the expenditure incurred in every year, from 1865 to 1870. I do not hold myself responsible for the expenditure incurred in 1865:—

	1865.	1866.	1867.
	Rs.	Rs.	Rs.
1 General Superintendence	84,354	1,31,622	61,337
2 Conservancy	8,01,230	7,28,256	7,06,461
3 Halalcure Service	5,47,701	5,47,701	5,37,435
4 Gas Lighting	8,680	1,31,622	2,33,211
5 Police	1,41,031	3,96,169	4,25,423
6 Water Works (Extension and Maintenance)	3,59,011	3,07,864	3,89,671
7 Drainage	2,33,173	2,68,361	4,71,797
8 Engineer's Establishment	98,777	81,081	43,321
9 Roads—Repairs and Watering	18,33,410	5,49,993	4,30,822
10 Improvements of Streets	7,26,356	33,234	26,798
11 Petty Works	33,344	.....	.....
12 Assessment and Collection of Rates and Taxes	1,26,472	58,638	71,531
13 Stores, Plant, and Live Stock	5,10,239	58,000	2,70,645
14 Markets and Slaughter Houses (Establishments, &c.)	14,084	1,64,247	1,02,425
15 Panwell Brick Works .. .. .	.....	21,350	1,43,984
16 Miscellaneous Establishments	8,721	.....	15,687
17 Contributions	22,828	28,000	33,921
18 Pensions and Gratuities	14,345	14,430	2,580
19 Miscellaneous Charges	84,706	76,800	67,015
20 Interest on Loans	49,56,341	55,81,875	41,42,094
21 Sinking Fund .. .. .	.....	2,554	56,861
	.....	.....	17,500
Total	49,50,341	86,01,920	42,16,355

	1868.	1869.	1870.
	Rs.	Rs.	Rs.
1 General Superintendence	70,691	64,664	82,620
2 Conservancy	6,38,855	5,60,975	5,24,363
3 Halalcure Service	3,22,714	1,87,842	1,96,945
4 Gas Lighting	2,59,271	2,81,065	3,34,189
5 Police	4,30,791	3,77,408	4,16,472
6 Water Works (Extension and Maintenance)	2,41,424	2,66,515	3,47,355
7 Drainage	1,95,017	1,76,375	88,042
8 Engineer's Establishment	41,086	28,094	46,939
9 Roads—Repairs and Watering	3,43,297	3,22,939	3,78,482
10 Improvements of Streets	42,777	1,24,821	90,707
11 Petty Works	86,409	36,188	1,00,082
12 Assessment and Collection of Rates and Taxes	97,612	64,712	58,916
13 Stores, Plant and Live Stock	3,32,722	87,132	1,46,121
14 Markets and Slaughter Houses (Establishments, &c.)	84,203	69,184	57,887
15 Panwell Brick Works .. .. .	.....	4,443	.....
16 Miscellaneous Establishments	28,806	27,870	39,799
17 Contributions	6,000	34,166	19,136
18 Pensions and Gratuities	3,733	5,634	10,354
19 Miscellaneous Charges	10,981	13,105	60,993
20 Interest on Loans	32,46,087	27,38,164	30,37,810
21 Sinking Fund	1,65,307	1,82,831	1,40,811
	64,870	1,48,400	2,36,900
Total	34,86,065	30,19,889	34,14,927

N. B.—Annas and pies are here omitted.

The ordinary expenditure in each of the six years under review was as follows:

	Exclusive of payment of Debts and Interest.	Inclusive of payment of Debts.
1865	49,59,342	49,59,342
1866	35,81,375	36,01,920
1867	40,42,994	42,16,865
1868	32,66,088	34,66,066
1869	37,35,165	30,19,900
1870	30,37,815	34,14,927
Total..Rs.	2,17,25,770	2,26,98,619

The figures do not, I submit, indicate "an ever-increasing expenditure" but the reverse; a glance at the details of the statement will show that in most of the principal items of Municipal expenditure there has ever been a steady decrease.

	Cost in 1865.	Cost in 1870.	Decrease per cent.
General Superintendence	Rs. 94,354	Rs. 82,826	12 6 16
Conservancy	8,01,230	5,24,863	34 7 16
Halalcore Service, commenced in 1866	5,47,790	1,90,045	64
Water Works, Maintenance and Extension	3,59,013	3,47,355	3 3 16
Executive Engineer's Establishment	98,777	46,939	52 7 16
Roads	In 1865* 10,93,410 In 1866 5,40,603	3,78,482	30

* N. B.—In 1865 the amount spent on roads was exceptionally high, so the comparison is more fairly made with 1866.

ORDINARY INCOME REALIZED IN EACH YEAR FROM 1865 TO 1870, BOTH YEARS INCLUSIVE.

The following statement classifies the income derived from all sources under six heads, viz.:

	Received in 6 years.
Direct Taxation	Rs. 1,01,11,642
Indirect Taxation	20,16,496
Market Revenue	5,88,777
Service Rates	30,98,060
Government Contribution	7,66,258
Miscellaneous	7,34,545

Sources of Income.	1865.	1866.	1867.
Direct Taxation.			
House Rate	10,57,379	7,16,014	9,84,068
Police Rate	2,32,899	2,49,688	4,11,040
Lighting Rate		98,417	1,62,849
Wheel Tax		3,13,330	2,38,178
License or Certificate Tax		2,65,889	2,01,096
Total...Rs.	12,90,777	16,87,323	20,18,131
Indirect Taxation.			
Town Duties	5,04,780	5,132	1,18,426
Tobacco and Snuff	1,45,873	46,024	1,04,808
Liquor Licenses	2,023	0,776	3,540
Land Conveyance Licenses			
Total...Rs.	6,52,685	1,79,222	2,26,774
Markets and Slaughter Houses.			
Stall and Slaughter Fees, &c.	28,323	58,301	32,674
Total...Rs.	28,323	58,301	32,674
Service Rates.			
Halalcore Cess	1,78,719	1,92,852	1,45,824
Water Rate		6,40,121	3,73,006
Total...Rs.	1,78,719	8,41,973	5,18,830
Government Contribution.			
Towards Municipal Improvement			1,50,000
Do. Police Charges			
Do. Police Rate			
Do. Lighting Rate			
Total...Rs.			1,50,000
Free Lands			
Miscellaneous.			
Fines and Penalties	58,543	37,289	16,202
Miscellaneous Fees	34,040	46,370	55,969
Sundry Receipts Municipal Fund	29,834	14,273	12,030
Do. Water Works	3,429	3,561	1,144
Do. Drainage	68,137	40,930	3,229
Do. Halalcore Account		5,430	3,429
Do. Police Account			557
Do. Lighting Account			4,555
Total...Rs.	2,13,983	1,47,853	94,115
Grand Total...	23,63,787	29,14,672	30,40,524

Sources of Income.	1865.	1866.	1867.
Direct Taxation.			
House Rate	9,84,068	7,24,545	9,84,068
Police Rate	3,76,077	2,49,688	2,37,849
Lighting Rate	2,48,071	2,47,714	2,38,194
Wheel Tax	2,64,711	2,65,889	2,01,096
License or Certificate Tax	1,96,589	1,91,908	17,690
Total..Rs.	21,97,526	16,71,902	14,83,697
Indirect Taxation.			
Town Duties	1,30,782	5,132	3,94,999
Tobacco and Snuff	1,45,873	46,024	1,30,808
Liquor Licenses	2,023	0,776	3,540
Land Conveyance Licenses	12,211	15,693	10,491
Total..Rs.	2,96,889	7,19,222	8,39,978
Market and Slaughter Houses.			
Stall and Slaughter Fees, &c.	1,91,790	1,87,064	1,80,635
Total..Rs.	1,91,790	1,87,064	1,80,635
Service Rates.			
Halalcore Cess	1,78,719	2,24,258	2,13,197
Water Rate	1,98,977	3,61,707	3,76,969
Total..Rs.	3,77,696	5,86,065	5,90,166
Government Contribution.			
Towards Municipal Improvement	73,000	73,000	30,000
Do. Police Charges	1,67,129	15,115	10,000
Do. Police Rate		31,250	10,000
Do. Lighting Rate			
Total..Rs.	2,60,129	1,76,247	1,40,000
Free Lands			
	2,14,756		
Miscellaneous.			
Fines and Penalties	11,924	17,442	13,361
Miscellaneous Fees	48,107	42,176	51,131
Sundry Receipts Municipal Fund	12,211	26,574	26,907
Do. Water Works	1,054	0,183	0,211
Do. Drainage	70	567	
Do. Halalcore Account	9,736	1,172	
Do. Police Account		68	
Do. Lighting Account	110	48	
Total..Rs.	83,251	1,00,815	94,225
Grand Total..	38,52,674	34,46,521	33,08,653

It will be observed that whereas in 1865 the income from indirect taxation was half as much as that from direct taxation in 1866, owing to the abolition of the town duties, the yield of indirect taxation was only about one-ninth of direct taxation. Direct taxation was thus forced upwards from 13 lakhs in 1865, to 20 lakhs in 1868, but has again fallen in 1869 and 1870, in direct taxation gaining ground, owing to the revival of town duties in 1869.

It is worthy of note that Government, during the past six years contributed the insignificant sum of Rs. 7,36,258 towards Municipal expenditure, which is equal to rather less than 4 per cent. of the whole revenue recovered.

COMPARISON OF SIX YEARS' ORDINARY INCOME AND EXPENDITURE, FROM 1865 TO 1870, BOTH YEARS INCLUSIVE.

Years.	Ordinary Income was	Ordinary Expenditure was	Deficit.	Surplus.
In 1865	Rs. 23,63,787	Rs. 49,59,342	Rs. 25,95,555	
1866	29,14,672	36,01,920	6,87,248	
1867	30,40,524	42,16,865	11,76,341	3,06,636
1868	38,52,674	34,86,066		
1869	1,21,71,657	1,62,63,092	44,58,643	13,66,908
1870	34,46,521	30,19,900		4,26,621
1870	33,08,085	34,14,927	51,06,982	
Total...	1,89,27,143	2,26,98,519	46,64,695	7,93,220
Net Deficit...				5,37,71,376
Deficit up to 1868				44,58,643*
Surplus..				3,66,608†
Less—				
Surplus in 1860				4,26,621†
Less—				
Deficit in 1870				1,05,962‡
				3,20,659
Net Deficit				37,71,376*

The Corporation was thus launched, as the Government of India feared it would be with a deficit, after deducting unadjusted advances of Rs. 23,32,493, and with an ordinary revenue which has never come up to the President's estimate of what was required each year for current expenditure only without paying any debts.

Successful financial administration under such circumstances has, of course, been an impossibility. A crisis first arose in 1868, at the close of which year a Select Committee of the Legislative Council endeavoured to ascertain what the true position of the Municipality was, and to estimate what sum would suffice to meet all liabilities.

I reported that 15 lakhs would suffice, and this sum was ultimately advanced by the Government of India. But the actual figures given hereafter prove that this estimate was deficient by Rs. 7,76,923.

Captain Hancock, in his examination, also stated that he estimated that 20 lakhs would be required if everything was to be paid off in December of 1868. But both his and the Controller's estimates were over-ruled.

This is the detail of the Loans remaining due on 31st December 1870:—

Market Loans	Rs. 15,000	} Having currency for between 15 & 16 years more. } Payable by monthly instalments in 8 years.
House Rate Loan	11,23,000	
Government Loan of 15 Lakhs	12,87,500	
	30,25,500	
New Bank of Bombay Cash Credit account	1,42,534	
	Rs. 31,68,034	

Against this balance, which is equivalent to about one year's income, I have already recorded new works costing Rs. 20,02,460; the balance has gone to provide for the deficits detailed in preceding paragraphs. I have already, under the head of markets, proposed that a further sum of not less than the extra 5 lakhs of rupees which have been spent on markets and slaughter houses should be raised to meet whatever may be the existing deficit.

I have only to add that the present law regarding Debenture Loans is most crude and cumbersome, while the currency of such loans (20 years) is too short. Loans for important miscellaneous public improvements should be spread over not less than 30 years. Loans for greater works, such as Drainage and Water-supply should be extended to seventy-five years, as has, I believe, been recommended by the highest sanitary authorities in England. The burdens of existing rate-payers will thus be materially lightened.

MUNICIPAL FINANCE.—POONA.

From E. T. Richardson, Esq., Chairman, Poona Municipal Managing Committee, to J. E. Oliphant, Esq., President of the Municipality, Poona, dated 24th August 1870.

SIR,—As required by the 13th and 14th of the amended Rules of the Poona Municipality, sanctioned by the Government Resolution No. 686 of the 17th March 1869, I have the honour to transmit a Report on the Proceedings of the Municipality for the official year 1869-70.

The sanction of Government to substitute the octroi tax in lieu of the tolls hitherto levied on vehicles and animals entering the city was received on the 19th March 1869, and after the necessary notices had been published, fixing a day for the sale of the right of collecting the tax, it was sold by public auction on the 30th idem for one year, and was purchased by Mr. Chinto Pandoorung Katay, for Rs. 1,23,000; but after the sale was concluded, Mr. Nusserwanjee Pestonjee, who I presume, regretted not having bid more, and was anxious to get the contract, petitioned the Chairman of the Municipality, praying that the contract might be resold, or that it might be given to him for Rs. 2,000 more than it was sold for, as at the time of sale he was under the impression that only four annas was to be charged on a cart laden with grain, but that he had subsequently been given to understand that eight annas per cart was to be the tax; but as his representation was groundless, as the toll rates were published by copies being posted in different parts of the city, and distributed to the parties who attended the sale, the matter was referred to the President, and the sale confirmed; but subsequently, about 17 days after the first contract, Mr. Chinto Pandoorung Katay was induced to give up his contract, in consideration of a sum of Rupees 2,000 being granted him as a bonus; and the contract was then jointly sold to Mr. Nusserwanjee Pestonjee and Trimbeck Luximon for Rupees 1,23,000, or Rs. 5,000 more than it was previously sold for, but the Contractors have failed to pay up their two last instalments, and there is now a sum of Rs. 16,577-11-2 due by them, to recover which, the Commissioners will most likely have to sue them in the Civil Court.

The contract for the collection of tolls last year sold for Rs. 43,500, so that the octroi tax realized Rs. 84,500 more than the tolls, and enabled us to introduce great changes in the scavenging and improvement of the city.

With my letter No. 630, dated the 22nd December last, I submitted surveys and levels of a project for supplying water to the western portions of the city, where the inhabitants at present suffer considerably during the hot season from want of water, and have at all times of the year to go to a considerable distance for it, owing to the water supplied from a private aqueduct, known as "Esooram Chowdree," falling during the commencement of the hot season, from February to June, or until the monsoon sets in, and to our not being able to supply it from the aqueduct to that part of the city, which is on a higher level than any portion of the aqueduct running from south to north through the western half of the city; but upon the correspondence being referred to Lieutenant Buckle, the Executive Engineer for Irrigation Works, that Officer was of opinion that water might be supplied at a smaller cost from the Kurruckwasla Canal, when ready, and this suggestion having been approved of by you, the papers were laid before the Commissioners at a General Meeting, when it was finally decided to adopt Lieutenant Buckle's suggestion of supplying water to this part of the city from the Kurruckwasla Canal; but a further suggestion of the Managing Committee to supply the deficiency at least partially by means of pipes of 3-inch diameter now in the possession of the Municipality, which are lying in heaps in different parts of the city, being laid down from the "Ambyasala Chowdree," and the water from that part of the aqueduct being raised and supplied by means of a Gwynne's Centrifugal Force Pump, worked by manual labour, until the Kurruckwasla Canal is ready, has been sanctioned at a cost of Rs. 2,000, and the work will be completed by the end of January next.

The Municipal Revenues are derived from the several items noted below authorized by Government:—

1. Octroi Tax, or Import Duty on articles brought into the city for sale or consumption.
2. House Tax.
3. Tax on Bands of Music, Booths, and Platforms.
4. Fines on breach of Municipal Rules.
5. Fines on Stray Cattle.

Statement showing the Sums realized and Expenditure incurred during the official year ending 31st March 1871, by the POONA MUNICIPALITY, prepared in accordance with the Form transmitted with the Collector and Magistrate's Endorsement No. 586, dated 21st May 1870.

Name of Town.	Year in which the Municipality was established	Annual Income.			Annual Expenditure.			Balance on the 1st April 1871.	
		Rs.	a.	p.	Rs.	a.	p.		
Poona City	1859								
		Realized by the sale of the right of collecting Import Duties.....	1,14,180	14	0	Correspondence and Collection Establishment	5,744	0	7
		Fees levied on Country Music.....	1,187	0	0	Aqueduct	804	0	0
		Do. on European do.	13	14	0	Fire Engines, Establishment for, and Repairs to,	2,063	9	6
		Do. on Caste Dinner, and Booths.....	163	6	3	Sanitation	1,200	0	0
		Fines levied on Stray Cattle	169	6	3	Vaccination	638	0	0
		Do. for breach of Municipal Rules	27	12	9	Conservancy and Scavenging.....	21,062	2	1
		Sale of old Materials	636	7	6	Overseer and Superintending Works.....	3,981	0	0
		Do. of Municipal Rules	15	8	0	Remuneration to Auditors.....	250	0	0
		Do. of Proceeds of City Sweepings and Night-Soil	1,441	8	0	Repairs and Construction of Roads, Gutters, and Bridges in the City ..	49,776	0	0
		Fines imposed upon the Establishment	45	14	5	Repairs and Construction of Municipal Buildings	4,055	0	0
		House Tax for the year 1869, and arrears of previous years.....	19,653	0	0	Constructing and extending Aqueduct Works and Cisterns.....	8,597	0	0
		One-half of the expenses paid by Government for conservancy of the river water for drinking for residents of Camp	2,708	7	10	Miscellaneous Improvements	21,566	0	0
		Miscellaneous, comprising Interest received from Bank, Sums due to Labourers not claimed, &c., ...	448	10	4				
		Total	Rs. 1,40,951	12	4	Total	Rs. 1,40,951	12	4

NOTE.—The balance on 1st April 1870, not shown in the Statement, is now stated to be Rs. 50,947-0-2.

THE
Statistical Reporter.

SUPPLEMENT TO THE
"INDIAN ECONOMIST."

A MONTHLY JOURNAL OF STATISTICAL ENQUIRIES CONCERNING INDIA.

Vol. III.]

BOMBAY, TUESDAY, 21st NOVEMBER 1871.

[No. 4.

MUNICIPAL FINANCE.—BOMBAY

DISTRESS WARRANTS—RUNNING IN AUGUST 1871.

	4,689	for sums of from	Rs.	1 @	10
	1,310			10 @	20
	820			20 @	50
Distress Warrants against House-owners and Occupiers for arrears of direct Rates.	178			50 @	100
	59			100 @	500
	7,066				
Distress Warrants against Owners	2,731				
Do do Occupiers	4,863				
Wheel Tax Distress Warrants	408	—one horse.			
Do do	120	—two horses.			
The number of Householders on the Register is	14,532	owning			
The Police Rate is levied upon	25,097	persons (including the 14,532 owners.)			
The Lighting Rate	25,090	" (the same persons who pay the Police Rate.)			
The Halalcore Cross	16,007	"			
The Water Rate	10,451	"			
The House Rate is collected by	44,896	Bills a year.			
The Other three Rates	49,911	"			
The Water Rates (quarterly),	41,804	"			
The Wheel Tax do	16,477	"			

Thus a total number of 153,088 bills are presented every year for collection of a gross sum of about Rs. 20,00,000. It was necessary to issue 11,546 Distress Warrants on account of these Rates in 1870, of which 7,591 were actually executed during the year. The taxes fall, it will be seen, upon about 25,000 to 30,000 persons, each of whom has to pay on the average about Rs. 80 a year, while the population of 800,000 people as a whole pay nothing.

MUNICIPAL TAXES—AHMEDABAD.

TAXES LEVIED ON IMPORT AND EXPORT ARTICLES FOR MUNICIPAL PURPOSES WITHIN THE LIMITS OF AHMEDABAD MUNICIPALITY, 1871.

Import.	Rs.	s.	p.	
1 Brass, unwrought	0	12	0	per Bengal maund
2 Iron, do	0	2	0	do.
3 Copper, do	1	0	0	do.
4 Articles of copper, brass, zinc, and copper-brass	1	8	0	do.
5 Zinc	0	4	0	do.
6 Betelnut	0	4	0	do.
7 Tobacco	0	8	0	do.
8 Ivory	0	4	0	do. <i>seer</i> .
9 Soringee or logwood	0	3	0	per Bengal maund.
10 Cotton cart	0	8	0	per <i>caudy</i> .
11 Yarn, Europe	2	0	0	per Indian maund.
12 do. dyed	2	8	0	do.
13 Bundles of thread	3	0	0	do.
14 Piecegoods, Europe and Country cloths	1	8	0	per cent. on the declared value.
15 Cochineal in box and tub	2	0	0	per Indian maund, including tare and tret
16 Oil of all sorts	0	3	0	do.
*17 Rafters and bamboos	0	8	0	per cart load.
*18 Timber	1	0	0	do.
19 Gujiyany (not manufactured at Ahmedabad)	0	8	0	per Indian <i>seer</i> .
20 Silk, Sootrphany	0	8	0	do.
21 do. Chinese	0	8	0	do.
22 do. 2nd sort	0	6	0	do.
*22 do. Singapore	0	6	0	do.
23 do. Punjum and koree	0	2	0	do.
24 do. Koccha or refuse	0	0	6	do.
25 Opium	1	0	0	per chest.
26 Wines and liquors imported	0	8	0	per dozen.
do. in cask	0	4	0	per gallon.

* 1 (same) loads, 8 bullock loads, or twelve ass loads, are equal to one cart load.

	Rs.	a.	p.	
27 Jamaica rum in quart bottles.....	0	8	0	per dozen.
28 Brandy in quart bottles.....	0	8	0	do.
Do. in cask.....	0	4	0	per Imperial gallon.
29 Gin in quart bottles.....	0	8	0	per dozen.
Do. in cask.....	0	4	0	per Imperial gallon.
Do. in large square bottles and stone bottles.....	0	8	0	per dozen.
30 Whiskey and Old Tom in quart bottles.....	0	8	0	do.
31 Bengal rum.....	0	4	0	do.
do. in cask.....	0	3	0	per Imperial gallon.
32 Arrack in cask.....	0	3	0	do.
33 Mahoora liquor.....	0	3	0	do.
34 Beer, ale, stout, or porter.....	0	1	0	do.
Do. do. do. in cask.....	0	2	0	per dozen quarts.
35 Ghee.....	0	12	0	per Bengal maund.
36 Molasses or jaggree.....	0	3	0	do.
37 Sugar.....	0	12	0	do.
38 Loaf-sugar or sugar-candy.....	1	8	0	do.
39 Cocoanuts in shell and without shell.....	1	0	0	per thousand.

Import and Export.

40 Leather, large size.....	0	1	0	per large piece.
Do. medium.....	0	0	6	per small piece.
Do. messee.....	0	0	3	per messee.
41 Ghanja.....	1	10	0	per Bengal maund.

Tolls.

42 Cart laden on entering the city.....	0	2	0	per grain cart on entering the city.
Do.....	0	1	0	per all other laden carts on entering the city.
Do.....	0	0	3	per each eka bringing earth, sand, lime, and bricks into the city, on entering the city.
43 Camels laden passing through the gates.....	0	0	3	For each, on entering the city
44 Bullocks and Tattoos laden.....	0	0	2	do.
45 Donkeys do. do.....	0	0	1	do.
(Donkeys bringing earth and sand, free)				

Permits.

46 Permission to place building materials on public roads, including pole roads.....	0	8	0	per one month.
Do. do.....	1	0	0	per mensem for the 2nd and succeeding months.
47 Dinner party in the open air on the public road, as follows :--				
When the number does not exceed 500.....	1	0	0	
Do. do. 1,000.....	2	0	0	
Do. does exceed 1,000.....	5	0	0	

Wheel Tax.

48 4-wheeled conveyance with 2 horses.....	1	0	0	per month.
4 do. 1 horse.....	0	12	0	do.
4 do. 2 bullocks.....	0	8	0	do.
2 do. 2 horses.....	0	12	0	do.
2 do. 1 horse.....	0	8	0	do.
2 do. 2 bullocks.....	0	8	0	do.
2 do. 1 bullock.....	0	6	0	do.
1 Riding horse.....	0	4	0	do.

- I.—The tax shall not be levied on more vehicles than can be used at one time by the animals in possession of the owner.
 II.—The tax shall be levied at the close of each quarter on the 1st January, 1st April, 1st July, and 1st October.
 III.—Travellers residing less than 30 days shall be exempt from the tax.
 IV.—The full tax for the quarter shall be levied on all vehicles kept for thirty days in any quarter.

49—Toll on Saburmuttee river Bridge.

	Rs.	a.	p.
For every 4-wheeled carriage.....	0	8	0
For every 2-wheeled carriage drawn by one animal.....	0	2	0
Do. cart or carriage drawn by two animals, if laden.....	0	4	0
Do. do. do. if unladen.....	0	2	0
Do. drawn by four animals, if laden.....	0	6	0
Do. do. do. if unladen.....	0	3	0
Do. drawn by six animals, if laden.....	0	8	0
Do. do. do. if unladen.....	0	4	0
Do. drawn by eight or more animals, if laden.....	1	0	0
Do. do. do. if unladen.....	0	8	0
For every elephant.....	1	0	0
For every camel, horse, tattoo, mule, buffalo, bullock, whether or not laden.....	0	0	6
For every ass, laden or unladen.....	0	0	3
For every sheep, goat, and pig.....	0	0	1
For every palanquin, tanjan, dhooli or palna, carried by four or more bearers.....	0	4	0
For every small native dhooli, carried by less than four bearers.....	0	2	0

Halakore Cess.

50 Private privies*.....	2	0	0	per annum each.
Punch do.....	1	8	0	do. per family.*
Public do.....	0	8	0	do. do.

*A collection of individuals living and cooking together, and includes servants.

MUNICIPAL FINANCE—SURAT MUNICIPALITY.

BUDGET ESTIMATE OF REVENUE AND EXPENDITURE FOR THE YEAR 1870-1871.

		Dr.		Rs. a. p.		Rs. a. p.	
Balance...						5,435 2 4	
1.	MUNICIPAL TAXES.—Sugar, ghee and butter, toddy, toll and wheel taxes ...			1,41,000 0 0			
	Spirituous liquor ...			11,500 0 0			
	Toll for 1867-68, in arrears ...			3,870 0 0			
						1,56,370 0 0	
2.	REALIZATIONS UNDER ACT VIII. OF 1866.—Fees for the sale of poisonous drugs ...					100 0 0	
3.	SALE PROCEEDS OF LANDS.—On the Delhi Gate Road, outstanding and fresh sales ...			11,500 0 0			
	Other than on the do ...			6,000 0 0			
	Sunnud fees ...			5,000 0 0			
						22,500 0 0	
4.	INCOME DERIVED FROM MARKETS.—Rent of Meat Stalls ...			2,880 0 0			
	Do Fish do ...			1,500 0 0			
	Fees for private slaughtering ...			300 0 0			
						4,680 0 0	
5.	HALALCORE CESS.—Arrears for 1869-70 ...			8,694 10 7			
	Collections for 1870-71 ...			40,500 0 0			
	Fees for watery Khalkoas ...			250 0 0			
	Sale proceeds of night-soil ...			500 0 0			
						49,944 10 7	
6.	ADVANCES AND CLAIMS TO BE ADJUSTED.—Public Park ...			3,803 14 8			
	Executive Engineer for Promenade and Clock Tower ...			10,000 0 0			
	Nanpoora and Kutargaum Road ...			840 10 9			
	Road Improvement Works including Chowk Bazaar... ..			23,252 14 4			
	Other Miscellaneous accounts ...			495 1 6			
						38,392 9 5	
7.	LOANS FOR THE ROAD IMPROVEMENT WORKS ...					92,325 5 0	
8.	BALANCE OF INUNDATION LOAN ...					5,500 0 0	
9.	MISCELLANEOUS.—Sale proceeds of street refuse ...			2,000 0 0			
	Fines, &c. ...			1,000 0 0			
						3,000 0 0	
						Total Rupees... 3,78,208 2 2	
		Cr.		Rs. a. p.		Rs. a. p.	
1.	ESTABLISHMENT.					14,844 0 0	
	Municipal Establishment ...					13,200 0 0	
	City Survey do. ...						
2.	SCAVENGING.—Roads-weeping charges ...			14,368 0 0			
	Privy and Cesspool cleaning charges ...			49,944 10 7			
						64,312 10 7	
3.	WATERING.—Establishment, new plant, &c. ...					19,350 0 0	
4.	LIGHTING ...					19,790 6 0	
5.	PUBLIC WORKS.—New Works,—						
	Nanpoora and Kutargaum road as per contra ...			840 10 9			
	Public Park as per contra ...	3,803 14 8					
	New sanction ...	2,335 0 0					
	Promenade as per contra ...	7,935 0 0					
						14,373 14 8	
	Clock Tower as per contra ...	2,065 0 0					
	Balance for Clock ...	518 3 11					
						2,583 3 11	
	Road Improvement balance of loan ...			92,325 5 0			
	Do. advances for adjustment ...			23,252 14 4			
	Municipal Hall and Office ...			964 0 0			
	Cross drains at Dutch Bunder ...			33 0 0			
	Repairing Sulabutpoora well ...			1,089 0 0			
	Chowkey at Lall Gate ...			132 0 0			
	Privies in connection with the Police and Fire-engine Chowkeys ...			464 0 0			
	Compensation,—						
	Nanpoora and Kutargaum Road Compensation ...			5,000 0 0			
	Delhi Gate Road do. ...			2,141 0 0			
	Repairs,—						
	Ordinary and special ...			1,43,199 0 8			
						20,428 0 0	
						1,63,627 0 8	
6.	FIRE.—Permanent establishments, &c. ...					8,064 0 0	
7.	MARKETS AND SLAUGHTER HOUSES ...					2,771 0 0	
8.	MEDICAL CHARGES.—Maintenance of Parukh Dispensary ...					1,500 0 0	
9.	GRANTS-IN-AID TO SCHOOLS.—Contribution towards Government Schools ...					4,200 0 0	
10.	PUBLIC PARK ESTABLISHMENT ...					1,320 0 0	
11.	DEAD STOCK ...					1,579 0 0	
12.	DEPOSITS TO BE ADJUSTED.						
	Miscellaneous ...			232 6 7			
	Road Improvements ...			5,300 0 0			
						5,582 6 7	
						5,582 6 7	
13.	LOAN.—1st Instalment of Road Improvement Loan ...			30,000 0 0			
	Nanpoora and Kutargaum Loan ...			6,000 0 0			
	Interest. { Road Improvement ...	324 15 4 + 10,800		11,124 15 4			
	{ Inundation ...			2,500 0 0			
						13,624 15 4	
	Brokerage on Inundation Loan in dispute ...			71 4 0			
						49,696 3 4	
14.	MISCELLANEOUS.—Auditors' Remuneration, Law charges, &c. ...					3,156 6 4	
						3,72,993 0 6	
15.	RESERVE ...					5,275 1 8	
						Total Rupees ... 3,78,268 2 2	

Memorandum of Works completed, in progress, and sanctioned, but not commenced.

WORKS COMPLETED.

Fixing lamps and lamp posts on the Joona Durbar road.
Addition to the Joona Durbar market.
Meat and Fish market at the Nowsaree Bhagul.
Iron pans for open privies.
Excavating kutchra drains in the monsoon.
Spreading charoo in monsoon.
Fixing cast iron urinals.
Varnishing the Office ceiling.
Repairs to the Municipal offices, the Slaughter houses, the Joona Durbar, Syedpoora and Zampa markets, Fire engine, Chowkies, and Parukh Dispensary.
Nanpoora Bazaar road.
Inundation works.
Pattern iron cylindrical Watering Cart.

Iron Tank Carts for the Scavenging Department.
Removing mud from wells.
Permanent road repairs.
Delhi Gate do. do.
Repairs to culverts and bridges.
Public Promenade.

WORKS IN PROGRESS.

Nanpoora and Kutargaum roads with other general road improvements.
Public Park.
Inundation works.
Fixing Sign boards.
Clock Tower.
Boring for fresh water.

MUNICIPAL FINANCE.—SIND.

(From the Sind News.)

WE have lately been devoting a considerable portion of space in these columns to an elucidation of the principles Mr. Knight, of the *Indian Economist*, has been inculcating on the Bench of Justices in Bombay, and which he would have introduced into the fiscal system of that city. Our views are certainly those of that gentleman, and we cannot divine how anyone who gives the subject matter, on which Mr. Knight has been commenting so ably and so lucidly, the slightest attention, can bring himself to dissent from those views. The *Times of India*, however, or at least a writer in that paper, for we hardly think the Editor of it is the author of the production we notice, would appear to think that the Commissioner in Sind, and the Kurrachee Chamber of Commerce are acting wisely in opposing the levy of indirect rates in Kurrachee — “the ancient, indolent, and wasteful system of taxing trade and food,” to use the *Times*' own words. The *Times* would have it appear that the attempt to shift the burden of Municipal taxation from property and householders is an injudicious one. How taxes on these could possibly contribute anything worth speaking of to the Municipal revenues, we are at a loss to divine. Only the other day we mentioned that house or land-property in Kurrachee was so far depreciated in value here that the owners would gladly part with some of their holdings as gifts to those who would be willing to accept of them; the land tax on houses weighs as an incubus on their proprietors, for the houses have been untenanted for years, and yet householders are the parties, we are told to believe, who ought to be taxed, and for what, to swell the Municipal revenues! The idea is simply absurd. The Municipality in Kurrachee must depend on town dues for its revenues; deprive it of these dues, and it will be nowhere. To what did the Bombay Municipality bring itself by the rescinding of the Town Duties Act, on the introduction of the Municipal Act of 1865? The very error which was committed in Bombay, the Commissioner in Sind and Kurrachee Chamber of Commerce would wish to have repeated here. We would like the *Times of India* to view the position of the Kurrachee Municipality aright, and, what is decidedly more, the position of Kurrachee itself. If property and householders are to be taxed, and the trade and the masses of the people to be relieved from the burden of imposts levied for Civic purposes, then we may as well have no Municipality whatever, for the one in existence would have to sing small for funds.

FORESTS OF BOMBAY.

Bombay Castle, 17th October 1871.

Annual Administration Report of the Forests of the Northern Division for the year 1870-71.

RESOLUTION.—During the year under report the revised system of forest administration was inaugurated, and two separate reports from the Conservators of the Northern and Southern Divisions have now to be reviewed. The gross revenue amounted to Rs. 9,62,476, and the expenditure to Rs. 4,45,131, leaving a sum of Rs. 5,17,345, to represent the net forest revenue of the entire Presidency, exclusive of Sind. The value of the stock in hand amounted to Rs. 3,46,589, and the amount of outstandings to Rs. 1,74,911. In the preceding year the gross revenue amounted to Rs. 10,23,433, and the expenditure to Rs. 4,15,477, leaving Rs. 6,09,955 as the net proceeds. There is a falling off, therefore, this year in the net receipts of Rs. 92,610. On the other hand, the value of wood in stock at the close of 1869-70 was only Rs. 2,29,271, and the outstanding amounted to Rs. 2,15,005. The following contrasted Statement shows the actual difference between the two years:—

	1869-70.	1870-71.
Net Revenue	Rs. 6,09,955	5,17,345
Value of Stock in hand	,, 2,29,271	3,46,589
Outstandings	,, 2,15,005	1,74,911
	Rs. 10,54,231	10,38,845

The actual decrease is, therefore, inconsiderable. The financial results of the two years for each of the Collectories in the Presidency contrast as follows:—

	1869-70.			1870-71.		
	Receipts.	Expendi- ture.	Net Revenue.	Receipts.	Expendi- ture.	Net Revenue.
Northern Division.						
1. Poona	74,241	34,020	40,221	76,335	37,453	38,882
2. Sattara	20,015	11,723	8,292	22,612	10,549	12,063
3. Ahmednugger	4,014	1,618	2,396	26,160	3,633	22,527
4. Khandeishi	56,103	38,055	18,048	57,865	15,747	42,118
5. Surat	*95,694	34,735	60,959	55,322	41,686	13,636
6. Rutnagherry	4,154	†10,490	.....	16,508	11,914	4,594
7. Colaba	88,849	39,815	49,034	61,547	37,610	23,937
8. Kaira (Punch Mahals)	2,076	1,172	1,504	589	†1,199	.....
9. Taana	41,725	†52,315	.....	77,528	37,607	39,921
10. Ahmedabad	8	†494	.....	692	105	497
11. Sholapoor .....	.....	.....	.....	171	36	132
12. Nasseick	50,256	15,661	34,595	22,879	14,419	8,469
13. Peint States	9,546	2,737	6,809	26,084	3,415	22,669
Southern Division.						
14. Canara	5,03,272	1,39,045	3,65,227	4,06,406	1,69,127	2,37,279
15. Dharwar	46,695	28,537	18,098	53,488	39,937	13,551
16. Belgaum	25,255	6,458	18,797	67,406	20,533	36,863
17. Kulladghee .....	.....	.....	.....	1,498	178	1,320
			6,24,030			6,17,958
			+17,322			†618
Total	10,32,493	4,15,785	6,06,708	9,62,471	4,45,131	5,17,340

*Including Rs. 5,000 on account of Broach,

†Deduct loss.

The chief falling off has been in Canara. Major Peyton attributes this partly to the general depressed state of trade, but principally to the destructive stamp fee system in the adjacent Province of Mysore, where apparently anyone is allowed to fell, without restriction of any kind, a cart-load of squared timber on payment of a fee varying from Rs. 7 to Rs. 9. Much attention has been paid to plantations in most of the Collectorates. The description of the teak plantations in Canara is particularly interesting, and the attention of all Forest Officers is to be directed to the plan of rearing teak seedlings described by Major Peyton in paragraphs 47 to 56 of his report. In the Narsick Collectorate little appears to have been done in the way of plantations; and in the Rutnagherry, Kulladghee, Sholapoor, and most of the Guzerat Collectorates, the work has yet to be commenced. His Excellency the Governor-in-Council must again impress upon all Collectors and Forest Officers the great necessity there is for establishing fuel plantations in the vicinity of large towns. It should be the object of the Forest Department to utilize in this way every available piece of ground, and they should consider it part of their duty to sow and plant with babool, bamboo, or other useful trees, the sides of all roads and cart tracks. The work of planting road-side trees of a kind which require fencing and watering can best be done by the Revenue Department through the agency of the village officers; but it should be the special business of the Forest Department to look after other descriptions which do not require special tending. The depot system has not worked satisfactorily, and it has been decided to abandon it in the Sattara Collectorate. It might perhaps with advantage be given up at Hooblee and Dharwar. Periodical sales by auction of a sufficient quantity of both timber and firewood to meet the wants of the neighbourhood might be made by the Department, as was done with such marked success at Kulghuttee, and the retail trade left entirely in the hands of private dealers. These sales might be held at certain central places periodically in each Collectorate. In the Dharwar Collectorate, the circumstances of the Government forests being so interlaced with those belonging to Inam villages, renders the work of preservation unusually difficult. It would be well, if possible, to obtain possession of these Inam forests either by exchange or purchase, and Government are sure that Mr. E. P. Robertson, who has evinced such a marked interest in, and such a hearty co-operation with, the work of the Forest Department, will give this difficult question his best attention. The work of demarcation has not progressed with that degree of system which Government expected. Much has no doubt been done, but it has hitherto been carried on in a somewhat desultory manner. What is wanted is to complete the demarcation once for all in certain particular localities; and attention should be given to one particular talook, or even a lesser area, each season, rather than to an entire district.

TRADE OF CEYLON—1870.

We are indebted to the Principal Collector of Customs for the island for a copy of his annual returns. They appear on the present occasion with some opportuneness in reference to the unusual attention which must shortly be attracted to the Ceylon trade and navigation. The presence of Mr. Townshend and the result of his examination of some seven or eight different plans for the construction of a proper harbour and of docks for Colombo must throw fresh interest around the usually dry pages of figures published by this the most important Revenue Department of the Ceylon Government. The value of the trade passing through the commercial capital and the quantity of tonnage required, have the most important bearing on the amount which this Colony can afford to face for the cost of the contemplated harbour-works. No less interesting deductions may be drawn from the shipping returns and especially from the coastwise trade with reference to the direct and immediate benefit which the opening of a proper navigable channel at Paumben would confer on the island. Without further preface, however, we may proceed to lay before our readers a few of the chief results obtained from the Customs' Returns for last year. First, as to the tonnage employed in the island trade, we give the figures for three years:—

	1868		1869		1870	
	vessels.	tons.	vessels.	tons.	vessels.	tons.
Inwards	3,257	614,947	3,101	601,064	3,338	708,694
Outwards	3,192	631,637	3,187	612,763	3,407	716,261
Total	6,449	1,246,614	6,288	1,213,826	6,745	1,423,945

It will be seen that while there was a slight decrease in the number of vessels and quantity of tonnage employed in 1869, on those entered for the previous year, the returns for 1870 shew a decided increase over the figures for both the previous years. Year by year, since 1864, with the one exception of 1869, there has been a progressive increase in the quantity of tonnage, and when it is remembered that less than fifteen years ago the average annual tonnage was but little over 650,000, the position we have now attained of employing nearly a million and a half tons annually may be more justly appreciated. By far the larger proportion, or over 900,000 tons last year were of vessels entering inwards from, or clearing outwards to, ports in the "British possessions in India," and undoubtedly a large number of the steamers and sailing vessels so plying would take advantage of the Paumben channel. For an analysis of the entrances and departures for each port in the island, we must refer to the returns; but it would appear that 1,453 vessels, equalling 252,595 tons, entered at Colombo in 1870, while 1,465 vessels of 258,400 tons cleared outwards, making an aggregate tonnage of 510,995.

The value of our Imports and Exports for 1870 was as follows:—

<i>Imports:—</i>		
Value of Goods	£4,093,607	
" of Specie	540,670	
		Total £4,634,277
<i>Exports:—</i>		
Value of Goods, Ceylon produce	£3,385,199	
Do. do. Imports exported	360,333	
Do. of Specie	49,197	
		Total value of Exports £3,894,729

The total value of the trade for the last three years was as follows:—

	1868.	1869.	1870.
Value of all Imports	4,403,177	4,035,023	4,634,277
Do. do. Exports	3,760,721	3,631,063	3,894,729
Total value of trade	£8,163,898	8,266,086	8,529,006

This result is eminently satisfactory, and deducting specie it will be found that there has been a progressive increase in imported goods for the three years, while our export of produce and goods for 1870 far exceeded that of any previous year. It must be noted that the specie both imported and exported during the last three years has been far less than for several years previous, so that although the totals given above do not appear so large as those for 1865 and 1866 when they each exceeded 8½ millions, yet, deducting specie, the value of both the export and import of goods trade has much increased over the rate for those years. In 1825 the total value of the Ceylon trade was only £515,000—in 1852 it rose to £2,292,000, and now it stands at nearly £8,500,000—an amount equal to the aggregate for the majority of the British West Indian Islands taken together; yet, as we have often said, the condition and fortunes of any one of the petty equatorial possessions in the West are considered at the Colonial office of greater interest and importance than those of a Colony so comparatively unknown as Ceylon has hitherto been. Under Mr. Under-Secretary Herbert's enlightened regime we believe this state of things is altering rapidly, and the importance of this Colony becoming duly appreciated.

To shew more clearly the progress of the export and import trade, we add the following analyses:—

	IMPORTS.		EXPORTS.	
	Goods.	Specie.	Goods.	Specie.
1870	4,093,607	540,670	3,894,729	49,197
1869	3,407,004	1,227,929	3,760,721	360,333
1868	3,403,988	999,189	3,760,721	312,611
1867	3,612,298	802,041	3,760,721	191,231
1866	3,517,184	1,443,877	3,070,247	516,296
1865	3,298,511	1,723,667	3,080,154	490,083

The pre-eminent position attained by both the import and export trade in 1871 will thus be seen at a glance. It is of even greater interest to observe the value of Ceylon produce shipped (excluding imports re-exported) which will be seen from the following:—

<i>Exports of Ceylon Produce only.</i>			
1870	£3,385,199	1867	£2,880,310
1869	£2,969,875	1866	£2,633,830
1868	£3,117,390	1865	£2,736,074

Complete as are the elaborate returns before us, their value might be much increased by the insertion of a few more summarized statements and explanatory paragraphs, the particulars for which the Collector of Customs and his subordinates must have at their finger-ends, while to collate them from these pages must cost members of the mercantile community as well as of the press no little time and trouble. We want, for instance, to see at a glance the value of the staple exports for 1870 compared with those for 1869, but we have to summarize the figures from separate returns:—

COFFEE	Ceylon Produce exported:—			
	1870		1869	
	cwts.	£	cwts.	£
Plantation	921,505	2,483,081	792,069	2,139,087
Native	132,523	264,923	127,643	251,992
Total	1,054,028	£2,748,004	920,212	£2,391,979
Increase	133,516 cwts. and	£301,024		

It will be readily seen from the above that coffee is everything in our exports, making up last year £2,753,003, out of the total of £3,385,199 for all the Ceylon produce exported. The difference of about £633,000 was made up nearly as follows:—

Staple Exports besides Coffee in 1870.		£171,217
Cocconut Oil	135,658 cwts & 2 casks	17,195
Cocoanuts	5,473,677 & 623 bags	1,043
Do. shells	306,949	31,673
Copperah	49,638 cwts	103,384
Cinnamon	2,071,679 lbs	5,974
Do. bark	119,395	45,004
Coir, fibre, rope, yarn, & tank	63,623 cwts & 300 bundles	64,590
Arreca nuts	76,537 cwts.	8,845
Citronella Oil	1,078,372 lbs	5,440
Chanks	2,464,396 No.	3,121
Cowries and shells		1,421
Curiosities		2,390
Fish, dried & salted		2,034
Horns		3,003
Orchilla weed	1,337 cwts.	34,562
Plumbago	85,248 cwts.	1,170
Precious stones and pearls		21,326
Arrack		1,057
Jaggery, sugar		27,249
Timber of all sorts		68,000
Tobacco		1,081
Becho de Mar or sea slug		

We have omitted all articles of export, the total value of which in each case does not amount to £1,000 sterling. We have to add to this notice the amount of Customs' duty derived in 1870, as compared with 1869 and 1868:—

	Imports.	Exports.
1870	245,124	(abolished.)
1869	232,108	£38,032
1868	218,819	63,230

The history of the Ceylon coffee trade exhibits a progress only equalled by the extraordinary prosperity which the discovery of gold brought to the Australian Colonies. The total export of coffee from Ceylon, thirty-four years ago, viz:—

In 1837	equalled	34,000 cwts. =	£106,000
" 1840	"	63,000 "	214,000
" 1850	"	278,000 "	69,000
" 1860	"	621,132 "	1,574,083
" 1870	"	1,054,028 "	2,753,004

The establishment of an export of a million hundred-weights of coffee per annum for a Colony so limited in the extent of its coffee-growing region as Ceylon, is a great feat; but we cannot suppose that the maximum has been reached. It will be a poor result after all the land now opening, if five years hence we do not see an export larger by 25 per cent. or equal to 1,250,000 cwts.—*Ceylon Observer.*

THE COFFEE ESTATES OF CEYLON.

SUMMARY OF THE PLANTED AND TOTAL EXTENT OF LAND IN PRIVATE HANDS IN EACH OF THE COFFEE DISTRICTS OF CEYLON; THE NUMBER OF SEPARATE PROPERTIES; OF ESTATES OPENED AND WORKED; AND OF SUPERINTENDENTS EMPLOYED ON EACH:—CORRECTED UP TO 30TH SEPTEMBER 1871.—*id.*

Name of District.	Total Extent of land in Private hands.	Extent Planted in Coffee.	No. of separate Properties in District.	No. of Estates now opened and worked.	No. of Managers & Superintendents employed.
	Acres.	Acres.	No.	No.	No.
Allagalla	6,032	2,592	16	15	10
Ambegamaoa	24,522	6,317	32	29	23
Badulla and Passera	15,969	10,195	53	50	43
Dickoya	18,101	8,901	49	45	38
Diraboola, Upper and Lower	36,691	18,740	109	99	87
Dolosbagie	20,618	9,150	51	47	43
Doombera	9,274	4,274	23	23	19
Hantanne	10,035	5,892	42	42	33
Happootella, including Wilson's Bungalow Estates	22,174	12,847	60	51	48
Hewahette, Upper	10,793	2,663	12	11	11
Hewahette, Lower	11,300	6,059	29	28	26
Humasgeria	11,375	7,098	32	31	31
Kaduganawa	11,547	5,195	41	32	15
Kaigalle	1,083	507	8	7	2
Kallibokka	8,283	4,954	18	15	14
Knuckles	6,313	4,165	22	21	16
Kornegalle	13,281	4,803	54	41	25
Kotmale	12,006	7,283	29	28	29
Matelle, East	25,293	12,049	69	67	49
Matelle, West	11,866	7,945	42	40	36
Maskeliya	7,303	1,887	29	19	10
Maturatta	7,564	3,127	18	17	15
Madoolsenna and Hewa-Elia	10,778	3,693	29	19	11
Medemahanewera	8,238	3,357	23	22	13
Moorova Corle	9,833	3,314	24	13	12
Nilambe	9,822	4,693	23	28	28
Nitre Cave	4,043	873	14	6	3
Pusilawa	17,749	9,927	36	35	46
Rambodde and Poondhooloya	10,506	4,899	26	24	26
Rangalla	6,627	4,896	15	16	16
Saffragam	13,687	6,013	45	41	30
Wallapanne or Oudapusalawa	10,660	4,096	22	19	16
Wallapanne, Lower	1,778	550	5	4	3
Yacessa	9,574	2,203	22	14	9
Total	415,268	195,627	1,135	1,004	832

THE SAVINGS' BANKS OF INDIA—BENGAL PRESIDENCY.—1871.

ABSTRACT OF DEPOSITORS' LEDGERS.

Number of Bank.	Name of District.	Number of accounts.		Amount deposited during the year.	Amount of interest allowed	Total.	Amount withdrawn during the year.	Balance.
		Opened.	Closed.					
1	Patna	14	3	Rs. 3,578 0 0	Rs. 43 8 1	Rs. 3,621 8 1	Rs. 1,041 6 7	Rs. 2,580 1 6
2	Tirhoot	...	...	...	...	...	...	...
3	Bhagulpore	8	1	1,216 0 0	8 12 0	1,224 12 0	132 8 6	1,092 3 6
4	Purneah	18	...	3,326 0 0	46 5 8	3,372 5 8	516 0 0	2,856 5 8
5	Dacca	24	1	4,040 0 0	19 0 0	4,059 0 0	950 1 8	3,108 11 6
6	Mymensing	24	...	2,679 0 0	24 10 10	2,703 10 10	...	2,703 10 10
7	Dinagepore	13	1	1,874 5 9	11 0 5	1,885 6 2	324 5 9	1,561 0 5
8	Buckergunge	40	1	8,330 0 0	69 6 1	8,399 6 1	1,544 6 0	6,855 0 1
9	Cuttack	29	...	4,929 0 0	30 2 3	4,988 2 3	850 0 0	4,118 2 3
10	Gowhatty	5	...	1,265 0 0	10 0 0	1,275 0 0	...	1,275 0 0
11	Howrah	36	...	5,992 8 0	26 10 8	6,019 2 8	3,457 0 0	2,562 2 8
12	Alipore	61	1	4,108 0 0	11 15 7	4,119 15 7	1,270 0 0	2,843 15 7
13	Hazareebagh	36	4	5,406 8 10	32 13 0	5,439 5 10	2,889 0 3	2,550 5 7
14	Chota Nagpore	9	...	712 0 0	4 6 0	716 6 0	10 0 0	706 6 0
15	Chittagong	32	1	3,535 3 0	22 14 0	3,558 1 0	440 0 0	3,118 1 0
16	Cachar	...	...	...	...	...	...	...
17	Darjeeling	...	...	...	...	...	...	...
18	Hooghly	58	1	10,230 7 8	93 13 8	10,324 5 4	1,854 0 0	8,470 5 4
19	Sylhet	13	2	3,064 5 0	19 11 9	3,084 0 9	650 12 6	2,433 4 3
20	Julpigoree	11	2	2,114 2 7	19 4 2	2,133 6 9	602 5 0	1,531 1 9
21	Balasore	13	...	1,282 0 0	7 8 2	1,289 8 2	...	1,289 8 2
22	Moteeharee	12	3	4,382 0 0	22 9 4	4,404 9 4	1,146 1 6	3,258 7 10
23	Moorshedabad	46	...	8,516 0 0	44 0 2	8,560 0 2	1,440 0 0	7,120 0 2
24	Rajshahye	67	...	5,672 12 0	53 7 10	5,726 3 10	100 0 0	5,626 3 10
25	Pubna	11	1	3,038 4 0	19 10 0	3,057 14 0	200 10 0	2,857 4 0
Total...		580	22	89,791 8 10	650 9 6	90,442 2 4	10,424 9 7	71,017 8 9

NORTH-WESTERN PROVINCES.

101	Meerut	3	...	506 10 0	...	506 10 0	...	506 10 0
102	Agra	20	3	5,789 14 3	49 0 1	5,838 14 4	526 2 0	5,312 12 4
103	Cawnpore	3	...	600 0 0	3 12 6	603 12 6	150 0 0	453 12 6
104	Ghazepore	7	...	2,617 1 3	27 2 6	2,644 3 9	360 10 0	2,283 9 9
105	Bareilly	39	2	13,053 10 8	54 5 2	13,107 15 10	926 1 5	12,181 11 5
106	Jhansie	67	20	4,181 1 0	24 12 0	4,205 13 0	1,661 11 2	2,544 1 10
107	Ajmere	...	...	...	...	...	...	...
108	Almorah	11	1	1,856 0 0	16 13 6	1,872 13 6	554 11 0	1,318 2 6
109	Furruckabad	3	...	1,300 0 0	18 7 0	1,318 7 0	...	1,318 7 0
110	Moradabad	17	2	2,515 0 0	28 7 1	2,543 7 1	503 15 6	1,949 7 7
111	Allyghur	10	1	2,654 7 8	18 11 7	2,673 3 3	571 9 0	2,101 10 3
112	Allahabad	12	...	1,770 0 0	3 5 3	1,773 5 3	...	1,773 5 3
Total...		192	29	36,843 12 10	244 12 8	37,088 9 6	5,344 12 1	31,743 13 6

PUNJAB.

201	Delhi	7	1	1,875 0 0	15 14 0	1,890 11 0	661 0 6	1,229 13 6
202	Umballa	...	...	...	...	...	...	...
203	Simla	18	...	3,336 0 0	28 14 1	3,364 14 1	250 0 0	3,114 11 1
204	Umritsur	7	...	1,634 5 0	10 12 6	1,645 2 3	...	1,645 2 3
205	Mooltan	8	1	2,806 8 0	13 5 3	2,819 13 3	500 0 0	2,319 13 3
206	Peshawar	16	1	3,035 0 0	20 12 6	3,055 12 6	250 12 6	2,805 0 0
207	Lahore	51	5	8,590 3 0	61 6 1	8,651 9 1	1,575 0 5	7,076 8 8
208	Rawul Pindce	8	4	2,205 0 0	10 15 3	2,215 15 3	1,111 0 3	1,104 15 0
Total...		115	12	23,482 0 9	161 15 8	23,644 0 5	4,347 13 8	19,296 2 9

ODDH.

251	Lucknow	16	2	2,983 0 0	23 10 5	3,006 10 5	584 6 3	2,422 4 2
252	Fyzabad	2	...	55 0 0	...	55 0 0	...	55 0 0
Total...		18	2	3,038 0 0	23 10 5	3,061 10 5	584 6 3	2,477 4 2

THE SAVINGS' BANKS—BENGAL PRESIDENCY.—1870-71.

ABSTRACT OF DEPOSITORS' LEDGERS—(Continued.)

CENTRAL PROVINCES.

Number of Bank.	Name of District.	Number of accounts.		Amount deposited during the year.	Amount of interest allowed.	Total.	Amount withdrawn during the year.	Balance.
		Opened.	Closed.					
301	Nagpore ...	22	1	6,397 0 0	29 9 7	6,426 9 7	872 0 0	5,554 9 7
302	Jubbulpore ...	21	1	5,273 11 0	33 3 10	5,306 14 10	638 9 0	4,668 5 10
303	Wardah ...	6	...	950 0 0	6 9 9	956 9 9	...	956 9 9
304	Saugor ...	3	...	820 0 0	3 14 0	823 14 0	...	823 14 0
	Total...	52	2	13,440 11 0	73 5 2	13,514 0 2	1,510 9 0	12,003 7 2

BRITISH BURMAH.

351	Akyab ...	4	1	910 0 0	4 3 9	914 3 9	496 14 0	417 5 9
352	Rangoon ...	...	...	...	...	...	...	...
353	Maulmain ...	1	...	30 0 0	0 10 6	30 10 6	...	30 10 6
354	Bassein ...	...	...	...	...	...	...	...
355	Henzada ...	96	3	4,768 0 0	60 8 8	4,828 8 8	1,438 5 9	3,390 2 11
356	Prome ...	...	...	...	...	...	...	...
357	Thayetmyo ...	...	...	...	...	...	...	...
	Total...	101	4	5,708 0 0	65 6 11	5,773 6 11	1,935 3 9	3,838 3 2

BERAR.

401	Akola ...	21	2	2,067 0 0	4 6 1	2,071 6 1	650 10 0	1,420 12 1
402	Oomraotee ...	10	...	1,110 0 0	7 0 3	1,117 0 3	80 0 0	1,037 0 3
	Total...	31	2	3,177 0 0	11 6 4	3,188 6 4	730 10 0	2,457 12 4

INDIA.

431	Port Blair ...	54	6	8,952 6 2	62 5 6	9,014 11 8	2,936 8 6	6,078 3 2
432	Mercara ...	...	...	...	...	...	...	...
	Total...	54	6	8,952 6 2	62 5 6	9,014 11 8	2,936 8 6	6,078 3 2

SUMMARY.

25	Bengal ...	580	22	89,791 8 10	650 9 6	90,442 2 4	19,424 9 7	71,017 8 9
12	N. W. Provinces ...	192	29	36,843 12 10	244 12 8	37,088 0 6	5,344 12 1	31,743 13 5
8	Punjab ...	115	12	23,482 0 9	161 15 8	23,644 0 5	4,347 13 8	19,296 2 9
2	Oudh ...	18	2	3,038 0 0	23 10 5	3,061 10 5	584 6 3	2,477 4 2
4	Central Provinces ...	52	2	13,440 11 0	73 5 2	13,514 0 2	1,510 9 0	12,003 7 2
7	British Burmah ...	101	4	5,708 0 0	65 6 11	5,773 6 11	1,935 3 9	3,838 3 2
2	Berar ...	31	2	3,177 0 0	11 6 4	3,188 6 4	730 10 0	2,457 12 4
2	India ...	54	6	8,952 6 2	62 5 6	9,014 11 8	2,936 8 6	6,078 3 2
62	Total...	1,143	79	1,84,433 7 7	1,293 8 2	1,85,726 15 9	36,814 8 10	1,48,912 6 11

II.—Classification of Depositors in District Savings' Banks, 1870-71.

Province.	Class I. Professional.		Class II. Domestic.	Class III. Commercial.	Class IV. Agricultural.	Class V. Industrial.	Class VI. Indefinite or Non-productive.	Total.	Closed Accounts.	Balance.
	A Having fixed Income.	B Having variable Incomes.								
Bengal ...	347	71	68	10	24	13	46	579	22	557
North-Western Provinces...	125	8	21	4	17	3	11	192	29	163
Punjab ...	80	2	14	5	1	4	9	115	12	103
Oudh ...	13	...	2	...	...	...	3	18	2	16
Central Provinces ...	20	3	10	...	1	5	13	52	2	50
British Burmah ...	11	90	...	...	...	...	...	101	4	97
Berar ...	22	...	1	...	...	...	8	31	2	29
India ...	10	5	15	8	...	15	1	54	6	48
	Total...	628	179	131	27	43	94	1,142	79	1,063

RANGE OF MODERN PRICES—INDIA

STATEMENT OF PRICES CURRENT IN FOURTEEN DISTRICTS OF THE PUNJAB FROM 1833-54 TO 1870-71.—(Continued.)

Year.	SEALKOTE										LAWORE										MOOITAN.													
	Rice.		Wheat.		Barley.		Gram.		Jowar.		Mung.		Goor.		Cotton (Krupas).		Rice.		Wheat.		Barley.		Gram.		Jowar.		Mung.		Goor.		Cotton (Krupas).			
	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.	Seers.	Chattaeks.				
1853-54	11	3	27	0	52	0	29	0	39	0	24	9	16	3	...	...	14	2	29	2	33	12	81	8	26	5	22	14	12	5	...	...
1854-55	14	8	28	1	51	14	34	0	37	8	27	11	19	12	...	...	...	...	29	9	31	11	30	8	27	1	24	0	14	1	...	...
1855-56	14	0	28	2	39	4	35	2	35	9	32	6	15	2	...	...	14	12	29	12	47	13	45	1	33	8	26	4	16	0	...	...
1856-57	14	0	31	2	43	5	48	4	50	2	38	8	19	0	...	...	12	4	23	10	37	13	39	0	34	13	33	2	15	12	...	...
1857-58	12	8	41	13	75	14	59	3	50	12	32	4	17	0	...	...	...	...	32	5	47	13	36	6	38	12	20	15	12	0	...	...
1858-59	13	0	48	5	80	0	55	4	59	8	29	10	19	4	8	8	37	12	47	13	36	9	50	4	33	5	11	15
1859-60	12	0	50	0	80	0	55	0	75	0	26	8	22	8	...	...	...	...	11	12	29	4	38	0	34	8	2	0	14	4	...	...
1860-61	10	0	29	0	47	0	45	0	12	8	21	8	12	8	...	...	...	...	10	0	20	12	28	2	21	8	2	0	14	4	...	...
1861-62	8	0	16	8	21	14	13	12	8	8	16	12	20	0	18	0	12	0	7	14	4	
1862-63	9	0	32	0	55	8	38	8	30	8	18	0	1	8	10	0	23	12	40	0	26	12	27	8	20	0	9	4
1863-64	10	8	38	8	71	8	45	8	47	0	18	0	1	8	10	0	23	12	40	0	26	12	27	8	20	0	9	4
1864-65	16	8	29	0	60	8	33	0	45	0	20	0	14	8	...	...	...	...	8	0	14	12	44	8	18	12	11	4	9	4	...	...
1865-66	8	0	22	0	45	0	25	8	30	6	16	0	2	12	...	...	...	...	8	0	13	14	28	12	15	8	11	4	9	4	...	...
1866-67	8	0	22	0	32	0	26	0	22	0	16	0	2	12	...	...	...	...	7	8	16	12	25	8	18	0	15	8	8	0	...	...
1867-68	12	8	19	0	23	8	19	8	21	8	13	0	2	12	7	8	14	14	23	0	16	0	14	0	2	10	2	
1868-69	10	0	14	14	23	0	16	10	15	12	9	0	2	10	7	0	14	2	17	10	16	0	14	0	2	10	2	
1869-70	8	4	11	12	18	0	10	8	12	8	8	4	2	3	...	...	...	...	5	12	11	2	17	4	10	10	13	8	9	2	...	...
1870-71	12	0	14	12	17	0	15	...	19	8	10	12	2	6	...	...	...	...	6	8	13	4	18	8	15	4	17	8	13	8	...	...

* The entries for cotton are in all cases, except those marked*, for cleaned cotton.

RANGE OF MODERN PRICES—INDIA.

STATEMENT OF PRICES CURRENT IN FOURTEEN DISTRICTS OF THE PUNJAB FROM 1853-54 TO 1870-71—(Continued)

Year.	DERA ISMAIL KHAN.								DERA GHIAZI KHAN.							
	Rice	Wheat.	Barley.	Gram.	Jowar.	Mung.	Goor.	Wool (kupas)	Rice.	Wheat.	Barley.	Gram.	Jowar.	Mung.	Goor.	Goor (kupas).
	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.	Seers. Chattacks.
1853-54	...	31 4	47 6	42 5	47 0	23 12	11 1	...	10 14	31 0	35 8	30 13	...	17 8	12 13	...
1854-55	...	24 10	47 2	39 6	43 10	20 5	12 7	...	11 12	24 0	32 5	32 14	34 8	...	13 6	...
1855-56	2 8	30 0	58 15	48 13	39 12	22 0	14 0	...	11 9	28 0	44 2	39 14	41 5	19 0	15 8	...
1856-57	...	26 6	37 13	32 12	42 3	...	14 6	...	...	24 0	25 4	32 0	27 11	...	14 1	...
1857-58	9 2	38 14	33 12	41 3	26 13	19 3	11 4	...	...	39 0	33 11	51 11	44 1	21 6	10 13	...
1858-59	...	43 2	62 13	57 10	30 4	19 4	11 12	...	...	37 8	47 0	47 0	33 1	19 6	11 5	...
1859-60	13 8	37 8	60 4	46 0	60 4	23 12	13 8	2 8	10 0	30 8	37 0	46 12	40 8	23 12	13 0	2 14
1860-61	10 12	28 0	41 14	42 8	36 2	27 1	...	2 15	9 8	22 12	32 8	35 4	27 8	26 10	11 11	3 12
1861-62	8 13	19 8	19 0	13 11	23 12	12 14	8 3	2 8	8 0	19 8	21 8	16 8	20 12	12 4	7 4	3 3
1862-63	7 4	23 12	36 8	32 13	31 0	12 2	9 6	2 10	8 0	22 8	29 4	23 0	...	17 0	7 14	3 0
1863-64	10 5	33 12	61 0	46 14	49 0	20 15	9 3	1 10	10 0	24 8	48 0	31 4	43 0	17 0	8 0	1 9
1864-65	6 14	23 7	35 0	34 3	35 2	18 10	9 1	1 8	7 0	15 0	...	18 0	19 0	13 12	8 2	1 8
1865-66	7 8	21 1	33 0	29 9	28 12	12 8	8 14	2 13	6 8	16 0	20 8	23 4	19 0	...	8 4	2 12
1866-67	7 8	19 6	35 0	25 7	22 8	22 0	2 10	2 6	7 4	17 8	24 8	19 0	21 8	...	2 12	2 5
1867-68	8 12	22 3	30 0	23 12	27 8	16 14	2 9	2 8	8 0	16 10	26 0	18 0	27 0	...	2 7	2 8
1868-69	7 14	17 3	20 6	14 14	25 2	10 10	2 8	2 8	6 12	13 11	20 7	14 14	19 0	...	2 1	2 5
1869-70	5 2	12 6	19 8	9 12	17 8	9 0	2 0	1 11	5 0	10 6	19 8	9 12	13 8	6 0	1 13	1 10
1870-71	5 0	11 4	13 0	9 0	16 4	10 8	1 14	1 10	5 0	10 6	12 5	9 4	15 8	11 8	1 13	1 15

From 1866-67 the rate given under the heading "Mung" is for "Oord," as the information regarding price of Mung then ceased to be supplied. From 1869-67 the rate under the head "Goor" is for "Sugar, 1st sort." No rates can be given for Delhi and Hissar prior to 1858-59, there being no records in this office.

PRICES IN BOMBAY.

Memorandum by the Commission appointed to collect information on the subject of Prices in 1863.

The Commission was appointed by Government in their letter, No. 1138, dated the 28th July with instructions to report on the following points:—What change has taken place during the last 40 years in the money prices of the principal articles of consumption, and in the wages of skilled and unskilled labour; as also in rents at the principal Stations of the Presidency. The list should include the general necessaries, and a few of the more common luxuries of life, so as to illustrate the cost of living of the middle and lower classes of Europeans as well as Natives. The following Statements show comprehensively what changes have taken place in regard to the particulars indicated in the question. The two Statements which follow exhibit the percentage cost of living of Europeans and Natives respectively in the various divisions of this Presidency. These have been calculated from the divisional abstracts in the manner explained in the headings. The following examples are given to show how these Statements have been made up:—

EXAMPLES:

FOR EUROPEANS.

Guzerat.—Rice 1st sort. On the principle of taking the rate for 1829, as the 100 or "relative" amount.

Maximum	Average
1824 to 1829	1320
1830 to 1839	1242
1840 to 1849	1247
1850 to 1859	1101

4) 4910

Mean of above averages...1228

1228 × 100 = 122,800 ÷ 1427 (viz. the maximum of 1829) = 86.

The same process has been followed in regard to all the items for Guzerat, the Deccan, and the Southern Maratha Country, because the rates for 1829 are given.

FOR NATIVES.

Konkan.—Bajree. On the principle of taking the mean of the averages for periods prior to 1860 as the 100 or "relative" amount.

Maximum	Average
1824 to 1829	1464
1830 to 1839	1496
1840 to 1849	1786
1850 to 1859	1632

4) 6378

Mean of above averages...1594

Minimum for 1860-63...1182

1182 × 100 = 118,200 ÷ 1594 (above mean) = 74.

The same process has been observed in regard to all the items for the Konkan, Bombay, and Sind, because there are but a few items given for 1829 for the Konkan, and one uniform principle of computation was necessary, while as regards Bombay and Sind the Statements do not extend so far back as 1829.

Note—In reading this Statement it will be observed that the minimum rates in some instances are higher than the maximum. In case the cause of this may not be clear, it is here explained that the ratio of the one is not necessarily the ratio of the other, and therefore the variation must be independent the one of the other, for example—Take the item of Mutton—In the General Abstract, viz., the appended table for the Guzerat Division, the item is shown—In 1829 the maximum price was 600 the minimum 420

On an Average for 4 } years, 1860-63	"	412	"	370
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These are worked out thus—Maximum—412 × 100 = 41,200 ÷ 600 = 68* Minimum—370 × 100 = 37,000 ÷ 420 = 88*

* See entries in columns 3 and 4 in Statement for Europeans under Guzerat, opposite Mutton.

PRICES OF EUROPEAN CONSUMPTION—BOMBAY PRESIDENCY.
STATEMENT SHOWING THE PRESENT COST OF LIVING FOR EUROPEANS AS COMPARED WITH FORMER YEARS.

Items of Expenditure	Taking 100 as the standard in 1849.										Taking 100 as the standard of the average of the years 1860-63.*																												
	For the Decan, including Khandesh.					For the Southern Maratha Country.					Konkan (1824 to 1850).					Island of Bombay (1830 to 1859).																							
	For the year 1849.		The average from 1824 to 1859.		For the year 1863.		The average from 1824 to 1859.		For the year 1863.		The average for 1860-63.		For the year 1863.		The average for 1860-63.		For the year 1861.																						
	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.																					
Rice, 1st sort	86	87	104	100	63	64	56	58	22	22	32	47	79	79	13	13	103	103	26	26	57	56	27	27	58	58	29	29	55	55	30	30	53	53					
Grain	78	71	93	85	54	46	42	38	20	20	24	34	83	83	14	14	103	103	51	51	41	41	79	79	21	21	61	61	25	25	59	59	53	53					
Ghee	103	102	92	83	52	42	44	40	38	38	41	46	88	88	13	13	103	103	51	51	41	41	79	79	21	21	61	61	25	25	59	59	53	53					
Milk	95	98	54	52	97	89	92	77	73	73	80	58	58	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105				
Oil, coconut	94	83	67	62	83	64	59	61	61	61	64	71	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106			
Sugar-candy	113	119	97	104	92	91	110	118	101	99	51	49	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110			
Ditto 1st sort	114	111	96	93	84	89	119	120	101	99	51	49	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110		
Ditto	114	111	96	93	84	89	119	120	101	99	51	49	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110	110		
Salt	88	93	25	26	21	23	84	88	44	47	84	41	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84		
Mutton	90	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	88	
Beef	142	123	145	94	138	93	80	89	65	59	74	70	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	
Fish	98	98	188	86	134	82	59	103	49	42	82	108	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	106	
Vegetables	130	133	78	66	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	
Bread, 1st sort	91	91	82	80	73	75	39	100	78	77	66	62	64	65	47	38	47	38	47	38	47	38	47	38	47	38	47	38	47	38	47	38	47	38	47	38	47	38	
Do, 2nd do	105	105	70	61	65	67	101	103	83	75	67	69	77	85	50	53	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	
Firwood	102	104	61	64	49	58	81	97	53	58	51	56	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Kurabe	113	91	85	61	60	58	104	101	100	71	64	64	98	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Hay	96	122	64	73	19	75	89	97	56	61	53	54	87	89	46	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	44	
Fowls	119	117	75	66	50	33	96	112	66	75	66	68	59	59	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	
Eggs	103	85	56	50	53	47	95	123	71	69	72	66	84	89	71	69	71	69	71	69	71	69	71	69	71	69	71	69	71	69	71	69	71	69	71	69	71	69	
Average	103	102	79	69	64	59	66	102	71	69	64	66	84	88	48	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	
Pair of Boots	167	160	125	96	208	150	104	167	110	109	120	113	126	113	175	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	186	
Do Shoes	100	100	131	125	137	138	85	92	79	75	85	79	119	112	100	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195
Coat	109	120	169	190	137	160	102	100	115	114	125	120	109	108	187	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171	171
Furniture	97	106	106	125	114	119	99	94	111	114	113	104	109	109	139	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137	137
Woolen cloth	100	100	139	105	150	120	99	106	123	130	133	143	111	111	110	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117
Average	115	117	134	118	149	116	98	101	107	108	115	114	111	111	110	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	

* Note.—Some of the average are based on a smaller number of years, owing to defective returns.

As will have been observed, the periods taken for computation prior to 1860 are not uniform; but those for 1860 to 1863 are so. This admits of the following table being framed, which will show at one view the state and tendency of the prices set forth in the two preceding Statements during the last four years relatively to those formerly prevailing, whether for the year 1829 or the averages of periods antecedent to 1860.

	Compared with 100 as the standard of quantities obtainable.				Compared with 100 as the standard of prices paid.			
	Average of 1860 to 1863.		1863.		Average of 1860 to 1863.		1863.	
	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.
<i>1st Statement.</i>								
Guzerat	79	69	64	59	134	128	149	136
Deccan	71	69	64	66	107	108	115	113
Southern Maratha Country	48	47	44	34	170	165	191	178
Konkan	73	68	71	62	...	...	...	...
Bombay	61	63	58	62	121	...	121	...
Sind	58	55	53	52	125	122	137	125
Average	65	62	59	56	131	131	143	138
<i>2nd Statement.</i>								
Guzerat	56	52	43	41	171	156	209	196
Deccan	59	56	45	43	140	141	857	165
Southern Maratha Country	52	48	39	30	260	271	348	352
Konkan	66	67	60	60	...	...	...	...
Bombay	65	60	57	60	127	124	117	155
Sind	65	64	61	57	161	170	197	186
Average	61	58	51	48	172	172	206	211
General average of both...	63	60	55	52	151	151	174	174

The following table exhibits the percentage rates of wages not already given, as obtained from Statements sufficiently complete to admit of amalgamation.

STATEMENT OF THE RATES OF WAGES.

Designation.	For Guzerat, Deccan, and Southern Maratha Country, the rates of 1829 being taken as 100.						Sind, the average for the years 1843 to 1859 being taken as 100.				Island of Bombay, the average of the years from 1844 to 1859 being taken as 100.	
	On the average from 1824 to 1859.		On the average for the years 1860-63.		For the year 1863.		On the average for the years 1860-63.		For the year 1863.		On the average for the years 1860-62.	For the year 1863.
	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.		
Carpenter	106	104	151	175	185	186	233	194	218	231	116	156
Mason	101	98	153	132	157	158	238	174	276	210	116	156
Tailor	114	110	152	147	159	152	133	111	137	126	104	138
Washerman	107	114	137	153	158	163	121	144	121	144	165	185
Bheesty, hand	102	106	135	137	148	140	148	175	160	198	123	176
Ditto, bullock	110	110	131	130	135	135	117	115	117	121	...	...
Coley	107	106	169	174	240	245	195	204	191	191	130	141
General average.....	107	107	147	150	169	168	169	160	174	174	126	159

NOTES.—The Statements received from the Konkan were not sufficiently complete to be included.

Note.—This is taken from the combined Statements of the Native gentlemen as being the most complete in details.

The Statements furnished by the Commissariat Officers of outstations have been, for the most part, filled up with only one sum, instead of maximum and minimum rates as required from the Collectors. These are the contract prices. The items are somewhat widespread over the Statements, that is, many blanks have been left in them. These Statements have been reduced to abstracts for the old Bombay Provinces and for Sind separately.

The returns from the Native gentlemen have been prepared in a similar manner, viz., with one sum, but instead of being filled up in tolahs, &c., as in the Form, they have been so in the local weights and measures. The reason alleged by one of these gentlemen for this is want of time. The others doubtless had the same reason.

The returns mentioned in the two last paragraphs have been worked up on the percentage man, and the items that appear useful to have under review, as being information subsidiary to the ample details already given in the preceding Statements, are embodied in the following Statement. The headings in the columns will explain how they are to be read.

Articles.	Commissariat Department, old Bombay Provinces, the average from 1840 to 1859 being taken as 100.		Commissariat Department in Sind, the average from 1848 to 1859 being taken as 100.		Bombay Merchants, the average from 1840 to 1859 being taken as 100.	
	On average for 1860 to 1863.	For the year 1863.	On average for 1860 to 1863.	For the year 1863.	On average from 1860 to 1862.	For the year 1863.
	Quantity for the same money.				Price of the quantity.	
Bajree	74	58	...	...	164	243
Jowaree	82	63	...	...	107	210
Wheat, 1st sort	93	60	...	...	144	217
Do. 2nd do.	102	76	...	...	159	218
Rice, 1st sort	75	71	78	67	158	187
Do. 2nd do.	76	62	75	56	238	261
Gram	71	60	82	75	144	194
Moong	79	63	...	...	221	229
Mussoor	114	95	...	...	133	171
Ooreed	85	87	...	...	162	187
Toor, Dhall	94	67	67	62	129	187
Ghee	95	51	54	53	183	200
Milk	94	82	69	47	129	228
Oil, sweet	68	49	71	61	145	180
Do. coconut	69	63	63	52	148	145
Do. teel	61	49	75	64	157	183
Suga-candy	68	63	69	60	114	137
Do. soft, white	83	79	72	57	123	123
Do. coarse	77	67	80	61	133	141
Goor	71	53	56	45	170	211
Salt	81	76	57	13	117	133
Tamarind	75	63	59	43	213	255
Mutton	95	84	79	84	100	100
Beef	80	71	81	94	...	...
Fish	80	80	...	...	...	...
Vegetables	100	85	125	120	...	...
Tobacco	72	53	122	...	112	157
Bread, 1st sort	65	60	96	98	...	...
Do. 2nd do.	69	...	...	...	...	...
Firewood	51	44	55	49	200	400
Cotton	66	22	53	25	171	471
Kurbee	95	94	57	88	...	...
Hay	69	68	45	54	200	200
Fowls	88	88	...	...	...	...
Eggs	74	68	111	84	...	...
Yards of coarse Dungaree	71	56	76	79	...	...
Cocoanuts	82	59	...	...	131	132

The next Statement is one of a comparison of the cost of living of three classes of native servants of Government in 1829 and 1863. The information was furnished by an intelligent Mamlutdar of the Poona Collectorate, without allowing him access to the returns received from that District, and the rates, on after comparison with which, were found not to differ much.

Articles.	Rates in 1829.	Rates in 1863.	1st Class.			2nd Class.			3rd Class.			Remarks.	
			Supply of a month.	1829.	1863.	Supply of a month.	1829.	1863.	Supply of a month.	1829.	1863.		
Rice	16	8	12	0 12	1 8	12	0 12	1 8	12	0 12	1 8	It will be observed that simple living and clothing are here exhibited, and nothing is taken into account for support of dependent members of family, servants, religious and other domestic expenses.	
Bajree	24	9½	12	0 8	1 4	12	0 8	1 4	12	0 8	1 4		
Toor, Dhall, &c.	16	5	4	0 4	0 12	4	0 4	0 12	4	0 4	0 12		
Ghee	3	1½	2	0 12	2 0	1	0 6	1 0	1	0 4	0 10		
Vegetables	...	...	...	0 8	1 0	...	0 4	0 8	...	0 3	0 6
Oil	6	3½	2	0 6	0 10	1½	0 3	0 6	1½	0 3	0 6		
Firewood	...	...	...	0 8	1 0	...	0 4	0 8	...	0 4	0 8
Salt	32	16	1	0	0 1	1	0	0 1	1	0	0 2		
Mussalla	...	...	...	0 2	0 4	...	0 1	0 2	...	0 1	0 2
Chillies	5	4	1	0	0 1	1	0 8	0 2½	...	0 1	0 2		
Milk	16	8	10	1 0	2 0	8	0 1	1 0	4	0 4	0 8		
Beetle Nut Leaves, &c.	...	...	...	0 8	1 0	...	0 6	0 12	...	0 4	0 8
Total	...	...	...	5 5	11 8	...	3 9½	7 15	...	3 ½	6 11
<i>Clothing.</i>													
Turbands	Average cost per month.	0 7	0 14	...	0 4	0 8	...	0 4	0 8		
Dhotur		...	...	0 8	1 0	...	0 5	0 10	...	0 5	0 10
Puncha		0 1½	0 4	...	0 1	0 2	...	0 1	0 2	
Roomal		0 1½	0 3	...	0 ½	0 1	...	0 ½	0 1	
Coats		0 5	0 8	...	0 2	0 3	...	0 2	0 3	
Waistcoat		0 2	0 4	...	0 1	0 2	...	0 1	0 2	
Shoes		0 1½	0 2	...	0 1	0 1½	...	0 1	0 1½	
Total	...	...	...	1 10	3 3	...	0 14½	1 11	...	0 14½	1 11
Grand Total	...	...	...	6 15	14 11	...	4 8	9 10	...	3 15	8 6
Increase in 1863.....				111-71	113-89	112-70							

STATEMENT COMPARING PRESENT PRICES IN BOMBAY AND BENGAL.

Tolas Rice of sorts per Ra.	Average for the years 1840 to 1862.																					
	For the year 1863.					Average for the years 1840 to 1862.					Smd.											
	Bengal Presidency.		Bombay Presidency.			Bengal Presidency.		Bombay Presidency.														
	Patna and Dinapore.	Dacca.	Kishnaghur.	General Average.	Patna and Dinapore.	Dacca.	Berhampoor.	Cuttack.	Kishnaghur.	24 Pergunna.	Guzerat.	Deccan.	Southern Mahratta Country.	Konkan.	Bombay.							
Rice of sorts	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
Dhall of sorts	1,090	1,545	1,317	1,317	87	698	407	776	768	680	727	1,718	1,289	1,194	1,132	1,908	773	1,047	846	699	853	
Bajree	4,300	4,300	4,300	4,300	773	1,220	1,224	1,370	697	1,280	1,133	2,722	1,994	1,994	1,994	1,994	1,994	1,573	846	699	853	
Jowares	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
Moong	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
Mussor	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
Oorce l.	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
When of art	2,160	1,520	1,846	1,846	69	1,008	1,155	1,080	995	1,540	1,075	1,900	1,373	2,160	1,350	1,350	1,357	1,383	985	1,134	1,027	
Gram of sorts	3,005	3,005	3,005	3,005	1,003	1,220	830	1,160	937	1,200	1,053	2,130	1,980	2,160	1,980	1,980	1,987	1,181	1,085	1,085	1,343	
Four	1,700	3,000	1,369	1,323	513	644	845	780	708	880	728	1,659	2,520	1,279	1,835	1,908	773	822	846	699	853	
Fire wood	262	280	220	254	160	172	180	200	222	195	189	297	213	273	273	214	233	207	298	319	1,280	
Oil of sorts	110	85	114	103	93	108	130	102	110	155	108	139	107	110	104	107	98	115	133	117	132	
Ghee of sorts	110	85	114	103	93	108	130	102	110	155	108	139	107	110	104	107	98	115	133	117	132	
Milk	110	85	114	103	93	108	130	102	110	155	108	139	107	110	104	107	98	115	133	117	132	
Mutton	595	420	673	629	392	376	280	346	244	400	332	637	653	764	764	676	512	425	462	326	440	
Beef	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
Sugar of sorts	595	420	673	629	392	376	280	346	244	400	332	637	653	764	764	676	512	425	462	326	440	
Bread	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
Fish	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
To mace	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
Vegetables	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
Fowls	245	240	246	243	205	194	170	213	242	220	210	338	313	308	308	233	585	2,164	1,635	2,063	18,800	
Carpenters	900	900	900	900	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Masons	500	500	500	500	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Coolies	600	600	600	600	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hooskeepers	500	500	500	500	15	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To be continued.)

THE
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Vol. III.]

BOMBAY, THURSDAY, 21st DECEMBER 1871.

[No. 5.]

PRICES AND WAGES.—BOMBAY, 1865.

[Times of India 1865.]

THE diminution in the value of money in India as tested by the actual cost of living, cannot be fully understood unless the present prices of articles of consumption are compared definitely with the prices several years ago. We give below lists in which the rate of wages obtainable now and present prices of provisions are contrasted with the state of things ten years ago. There is a list for Bombay city and another for Kolapoor, nearly two hundred miles away in the Deccan:—

WAGES, BOMBAY.—1865.

	Present rate, Rs. per month.	Ten years ago per month.
Carpenter	Rs. 25 to Rs. 30	Rs. 12 to Rs. 15
Blacksmith	35 to 40	12 to 16
Bricklayer	25 to 30	12 to 15
Washerman	10 to 12	6 to 8
Cobbler	12 to 15	10
Tailor	15 to 20	12 to 15
Coppersmith	25 to 30	12 to 16
Goldsmith	20 to 30	10 to 20
Stonecutter	10 to 15	6 to 12
Karkoon (Maharatta writer)	9 to 12	5
Biggaree	9 to 12	5

PRICES, BOMBAY.—1865.

	Pailees, 1865	Pailees, 10 years ago.
Rice, 1st sort	2 to a rupee	6 to a rupee
" 2nd sort	4	8 to 9
Wheat, 1st sort	2½	6
" 2nd sort	4	8
	Seers.	Seers.
Milk	4	12 to 16
Ghee	1½ to 2½	6 to 8
Oil, Coconut	8 to 9	12
" Teel	7 to 9	12 to 13
Dhall, Tooree (pulse)	7½ to 8	24
Gram	6 to 8	14 to 16
Bajree	12	20 to 40
Wattana (pease)	7 to 10	20 to 25
Sugar	8 to 9	12 to 16
Jaggree	12	20 to 24
Salt	24 to 28	60 to 64

WAGES, KOLAPOOR.—1865.

	Per day, 1865	10 years ago.
Carpenter	As. 8 to As. 10	As. 4 to As. 8
Blacksmith	8	5
Bricklayer	8	6
Tailor	6	3
Coppersmith	8	5
Goldsmith	8	4
Brickmaker	5	2½
Stonecutter	8	5
Karkoon	6	4
Biggaree	3	2
Camel	16	16
Tattoo	8	6
Bullock	3	3
Ass	2	2
Curt	12	8

PRICES, KOLAPOOR.—1865.

	Seers.	Prices in 1854.
Rice, 1st sort	4	12
" 2nd "	5	16
" 3rd "	6½	20
Joaree	9	34
Wheat	6 to 6½	20
Bread	6 lbs.	16 lbs.
Milk	14 seers	18 to 20 seers.
Mutton	6 lbs.	1 to 12 lbs.
Beef	7 to 8 lbs.	12 to 16 lbs.
Gram	6 seers	23 seers.
Bajree	9 seers	34 seers.
Tooree (pulse)	7	42
Salt	9	22
Coriander seed	15	44
Toop	1	3
Oil	2	7½
Sugar, 1st sort	2	3½
" 2nd "	2½	6
Hulud	5½	21
Iron, 1st sort	5	5
" 2nd "	6½	10
Khatya	5 to 6½	10 to 14
Jag	6	15 to 16
Ambada	9	16
Copper	Rs. 1-10 per seer	3, per Rupee.
Brass	1-5	7
Hay	6 to 8 per 1,000 bundles	Rs. 3 per 1,000.
Khundabu	8 to 10 per "	" 5
Firewood	6 to 9 per candy	" 2½ to 4 p. candy.

NOTES ON THE WAGES OF LABOUR IN WESTERN INDIA.

[By Professor Green, 1851.]

Comparison of the wages of Artificers, Servants, and Labourers in the Deccan under the Peishwa's and the British Government, being the rates of hire for a month of thirty days

Denominations of Artificers, Servants, &c.	Monthly Wages	
	Under the British, 1828.	Under the Peishwa, 1814.
Master, or head carpenter	25 35 45	15 20 40
Common carpenter	15	12
Two sawyers	15 and 22½	8
Mistree or head smith	25 and 30	20
Smith	15 and 22½	12
Head Armourer	30	20
Fileman	15	12
Hammerman	6, 8 and 13½	7½
Mistree or head leather worker	15	12
Leather worker, harness maker	9½	9
Puckalee or bullock waterman	15	9
Bricklayer	9½ and 12	10
Mistree or head bricklayer	25 and 35	15 and 20
Mistree or head tailor, fine-worker	15	14
Tailor (common)	9½	6
Man labourer	5 and 7	5
Woman do.	3½ to 7	3 to 4
Boy do.	3½	3
Muccadam, or chief of doolie bearers	15 and 20	8
Doolie bearers	7 and 9	6
Horse keepers or grooms (a)	8	5
Camel man (b)	7 and 9	5

(a) One man served two horses under the Peishwa.

(b) Do. two camels do.

	Rupees.	Rupees.
Tattoo or pack pony, per month, with driver	12	15
Camel with driver	30	30
Paturwat or stone mason	.....	12
Palankeen hamals	7, 8, and 9	6, 7 and 8
Muccadam, or head of Palankeen hamals	15	10

The above servants, &c., found themselves in lodging, clothes, and food.

See Reports Committee, 1831-2, Vol. IV., Appendix, page 663.

PRICES IN THE DECCAN.

Prices of grains, pulse, and other articles, the ordinary consumption of Artificers, Servants, Labourers, &c., at Poona in the Deccan under the Peishwa's Government, being a mean of five years from 1811 to 1815, and under the British Government in 1828.

Grains, Pulse, and other articles.	Seers, per Rupee.	
	Under the British in 1828.	Under the Peishwa 1811 to 1815.
	Seers.	Seers.
Rice (Puttee)	16	12
Rice (Ambemor)	13	9½
Rice (Rujawal)	14	12
Wheat (Bukabee)	18	14-14 20
Wheat (Pottee)	20	.....
Joaree (Andropogon sorghum)	32	21½
Bajree (Panicum spicatum)	28	17-62 200
Dhall, (Cytisus cajan)	16	11 86 100
Ghee (Clarified butter)	2	1½ and 1½

Report: Committee, 1831-2, Vol. IV., Appendix, page 664.

AVERAGE MARKET PRICES OF DIFFERENT COMMODITIES AND ARTICLES AT POONA.

QUANTITY PER RUPEE.

Table with columns for commodity names and years from 1775 to 1871. It lists prices for items like Sugar, Ghee, Oil, and Mustard Seed. Includes sub-tables for 'From the year 1775 to 1781' and 'From 1817 (excepting 1822 and 1824) to 1838'.

* 4 Seers = 8 lbs. make one Pylee.

† 2 lbs = 1 Seer.

AVERAGE RATES AT POONA OF BAUREED AND LOANSE THE GRAINS MOST LARGELY CONSUMED IN THE DECCAN (as in Guz rates) from the year 1837 to 1852. Quantity per rupee in Pylees and seers.

Table showing average rates for Baureed and Loanse from 1837 to 1852. Columns include Year, P., S., Q., and Rates.

AVERAGE RATES OF WAGES AT POONA. [By Professor Grier, 1851.]

Table showing average rates of wages for various professions like Cook, Carpenter, and Servant from 1775 to 1850. Columns include Profession, Monthly wages, and Daily wages.

That the prices of labour have remained materially constant for upwards of three quarters of a century... The importance of this will depend on the extent to which the revenue consists of duties on foreign commodities...

And finally, we may observe that, as far as we can judge from only one of the Deccan markets, the Revenue Survey Settlement, with all the increased cultivation to which it gives rise, has not produced any general decline of prices...

TABLE SHOWING THE MAXIMUM AND MINIMUM PRICES OF ARTICLES OF CONSUMPTION, CLOTHING, WAGES, HOUSE-RENT, &c., PREVAILING IN THE UNDERMENTIONED DIVISIONS OF THE TERRITORY UNDER THE GOVERNMENT OF BOMBAY BY AVERAGES, &c., AS INDICATED IN THE HEADINGS OF THE COLUMNS, DURING FORTY (40) YEARS, VIZ., FROM 1824 TO 1863 OR SUCH PERIOD WITHIN THAT TERM AS HAS BEEN FOUND PRACTICABLE.

Names of art. class.	SOUTHERN MAHARATTA COUNTRY, (viz., BILGAUM and DHARWAD).										KONKAN, (viz., RUTSAGHERY and TANNA.)													
	Average, 1824-29.		Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-69.		For 1863.		Average, 1824-29.		Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-63.			
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.		
WHEAT IN 100 LBS OF, PER RUPEE.																								
Bajree	3388	2608	2541	2425	2949	2364	3177	308	1715	1469	1294	576	1661	1464	2772	1493	2151	1736	2112	1662	1710	1182	370	1900
Jowar	3643	3354	4992	4599	339	3025	383	323	2135	1677	1177	578	1664	1515	1819	1703	209	1743	297	1884	1586	1391	156	1555
Wheat, 1st sort	3397	3074	4814	4383	200	2255	344	330	1655	1372	1155	541	1664	1515	1735	1593	199	1233	156	1183	156	860	680	1340
Do, 2nd sort	4427	3946	6006	5344	373	2659	344	392	2149	1788	1662	578	1047	1020	1338	1203	107	1237	160	1344	170	863	649	676
Rice, 1st sort	2196	2028	2616	2347	1415	1415	210	186	1223	942	845	525	1010	1020	1316	1130	113	1130	105	1064	920	814	780	680
Do, 2nd sort	2503	2318	2985	2701	1165	1679	269	263	1925	1018	940	592	1010	1020	1316	1130	113	1130	105	1064	920	814	780	680
Gruu	2920	2185	323	283	211	1852	252	253	1323	1018	940	592	1010	1020	1316	1130	113	1130	105	1064	920	814	780	680
Mung	2876	2518	387	287	289	217	252	253	1323	1018	940	592	1010	1020	1316	1130	113	1130	105	1064	920	814	780	680
Mussor	1315	1141	1313	1303	172	1352	855	283	1730	1216	904	536	1265	265	1271	1251	236	141	170	1297	1311	919	196	786
Coarid	2272	2142	3535	3307	216	2210	297	203	1718	1218	118	616	939	939	1271	1251	236	141	170	1297	1311	919	196	786
Toor, D hall	2226	1928	2888	2307	139	1671	281	243	1383	830	167	474	1097	943	1222	921	232	109	154	1082	937	769	776	391
Ghee	305	280	315	267	60	258	240	140	145	118	100	100	162	143	104	150	1024	140	191	166	112	94	102	8
Milk	2544	2016	2560	1920	179	151	186	116	1478	1060	240	640	297	281	104	150	1024	140	191	166	112	94	102	8
Oil, Sweet	661	586	440	400	404	437	415	175	262	233	180	180	297	281	104	150	1024	140	191	166	112	94	102	8
Do, Ocean	271	223	280	237	315	274	272	46	200	192	160	160	297	281	104	150	1024	140	191	166	112	94	102	8
Do, Fuel	536	484	480	440	433	416	441	385	265	248	160	160	297	281	104	150	1024	140	191	166	112	94	102	8
Sugar candy	310	289	525	480	398	352	416	71	265	248	160	160	297	281	104	150	1024	140	191	166	112	94	102	8
Do, soft, white	145	123	200	180	115	118	27	187	117	80	203	158	143	165	215	212	275	218	229	218	229	218	218	191
Do, coarse	310	289	500	437	372	338	404	171	289	217	160	160	297	281	104	150	1024	140	191	166	112	94	102	8
Gour	1029	960	1160	1070	1132	1057	1070	750	559	452	170	470	297	281	104	150	1024	140	191	166	112	94	102	8
Salt	3558	3081	3442	2944	3147	2717	2594	2558	1490	1117	170	507	297	281	104	150	1024	140	191	166	112	94	102	8
Tannin	1273	1143	1760	1564	1681	1465	202	1836	2690	1440	1210	960	297	281	104	150	1024	140	191	166	112	94	102	8
Mutton	660	593	600	544	651	654	66	598	310	310	520	320	297	281	104	150	1024	140	191	166	112	94	102	8
Beef	1018	923	1260	1240	949	956	93	927	485	380	240	240	297	281	104	150	1024	140	191	166	112	94	102	8
Pork	796	761	790	750	820	788	719	715	50	280	240	240	297	281	104	150	1024	140	191	166	112	94	102	8
Vegetables	200	1633	2440	1860	2444	1788	338	468	705	601	500	480	297	281	104	150	1024	140	191	166	112	94	102	8
Tobacco	65	524	720	670	599	533	64	623	454	377	300	160	297	281	104	150	1024	140	191	166	112	94	102	8
WHEAT IN 100 LBS OF, PER RUPEE.																								
B-eat, 1st sort	16	13	17	15	11	10	111	9	8	53	8	5	8	5	8	8	71	71	12	12	61	61	61	61
Do, 2nd sort	204	17	21	16	13	11	13	12	103	83	12	6	13	13	13	13	11	11	289	285	275	191	232	174
Fir wood	730	600	700	600	881	669	298	565	376	239	300	64	297	281	104	150	1024	140	191	166	112	94	102	8
Coal	7	8	7	6	9	8	8	8	11	11	11	11	297	281	104	150	1024	140	191	166	112	94	102	8
Karbee	344	288	384	288	373	300	354	279	133	112	96	56	297	281	104	150	1024	140	191	166	112	94	102	8
Hay	122	122	135	125	130	136	118	114	62	51	60	56	297	281	104	150	1024	140	191	166	112	94	102	8
NUMBER OF, PER RUPEE.																								
Fowls	13	10	15	12	10	8	9	7	5	4	4	2	3	3	3	3	4	4	2	2	6	6	4	4
Eggs	192	163	192	162	167	156	131	120	137	114	115	64	297	281	104	150	1024	140	191	166	112	94	102	8
Yards of coarse Lunga	101	9	11	10	8	7	8	8	5	4	4	2	3	3	3	3	4	4	2	2	6	6	4	4
Coconut	31	22	80	20	31	22	32	26	16	15	21	16	297	281	104	150	1024	140	191	166	112	94	102	8

THE MAXIMUM AND MINIMUM PRICES OF ARTICLES OF CONSUMPTION, CLOTHING, WAJES, HOUSEHOLD, &c., PREVAILING IN THE UNDERMENTIONED DIVISIONS OF THE TERRITORY UNDER THE GOVERNMENT OF BOMBAY BY AVERAGES, &c., AS INDICATED IN THE HEADINGS OF THE COLUMNS, DURING FORTY (40) YEARS, VIZ.: FROM 1824 TO 1863, OR SUCH PERIOD WITHIN THAT TERM AS HAS BEEN FOUND PRACTICABLE.

Names of articles.	GUZERAT, (viz., Collectories of AHMEDABAD, KAMBA, and SURAT.)										DECCAN, (viz., KHANDISH, AHMEDNUGUL, POONA, SHOLAPOOR, and SATTAR.)																	
	Average, 1824-29.		For 1829.		Average, 1830-39.		Average, 1840-49.		For 1859.		Average, 1850-59.		Average, 1840-49.		Average, 1850-59.		For 1863.		Average, 1860-63.		For 1863.							
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.					
WEIGHT IN TOLAS OF, PER RUPEE.																												
B-jiree	2.12	2024	2.97	2292	1918	25.57	2292	23.0	2035	15.3	1180	773	600	3129	2.35	3.76	2.42	3.80	2.68	3.32	3.57	3.77	3.57	1.21	1.427	1.230	944	
Joware	2.33	2233	2.80	2523	2299	29.23	2582	29.29	2488	16.09	1385	810	614	3536	2.14	4.36	3.32	3.10	3.44	4.32	3.17	3.94	2.73	1.821	1.695	1.436	1122	
Wheat, 1st sort	1.81	1648	2.133	2367	1877	1692	1932	1896	1690	1130	984	690	533	1814	1.76	2.136	1.84	2.10	1.90	2.367	1.907	2.509	2.12	1.392	1.167	1.008	846	
Do, 2nd sort	2.63	1865	2.133	2367	2033	1863	2139	2213	1943	1304	1115	773	650	2026	1.655	2.380	2.33	2.08	2.125	2.369	2.242	2.639	2.21	1.23	1.349	1.080	902	
Rice, 1st sort	1.2	1206	1.27	1277	1.4	1160	1.247	1058	1101	989	1257	1060	513	413	1026	1.52	1.136	1.321	1.76	1.191	1.279	1.086	1.25	1.193	1.349	1.080	902	
Do, 2nd sort	1.67	1433	1.57	1497	1.47	1384	1.331	1353	1532	1377	925	802	687	643	1195	1.038	1.436	1.21	1.76	1.191	1.512	1.263	1.470	1.282	1.73	1.664	644	597
Gram	2.47	1899	2.93	2620	1.97	1790	1.637	1656	2099	17.6	1137	899	803	23.2	1.14	2.578	2.62	2.65	2.189	2.88	2.216	2.800	2.25	1.72	1.169	1.220	657	
Mung	2.25	1895	2.17	2337	2.18	1.914	2.320	2201	2578	2235	1236	995	213	870	21.93	1.54	2.201	2.72	2.110	3.250	2.424	3.166	2.43	1.78	1.281	1.110	692	
Mussoor	1.84	1404	1.243	2253	1.82	1853	2.338	2053	2280	1986	1234	1039	843	600	1916	1.612	2.968	2.39	2.68	1.362	2.472	2.123	2.08	1.613	1.76	1.174	1.012	776
O-reed	2.0	1871	2.433	2538	1.83	1390	2.335	1567	1745	1558	995	855	837	720	1859	1.82	2.42	2.41	2.180	1.766	2.359	2.112	2.190	1.813	1.29	1.170	1.132	944
Tor, Dhall	1.6	138	1.75	165	1.7	170	1.88	176	137	110	98	93	83	228	2.28	3.91	3.40	1.72	1.471	1.893	1.540	1.50	1.21	1.63	1.27	1.170	693	607
Ghee	2.72	2314	2.670	2300	2.63	2313	2.776	2339	2484	21.3	1445	1203	152	1067	13.77	1.307	1.394	1.72	1.471	1.893	1.540	1.50	1.21	1.63	1.27	1.170	693	607
Milk	1.01	331	4.00	380	4.21	386	4.60	411	442	415	393	232	229	577	4.43	4.98	4.4	2.25	3.17	5.85	5.62	4.96	5.13	1.110	3.55	3.15	280	
O, Sweet	2.83	236	2.80	252	2.73	251	2.56	263	232	213	173	160	157	218	4.6	4.98	4.4	2.25	3.17	5.85	5.62	4.96	5.13	1.110	3.55	3.15	280	
Do, Coconut	3.75	333	3.33	460	3.32	435	3.73	513	495	459	312	254	208	428	3.88	4.14	3.94	4.47	3.96	5.39	4.50	4.60	3.93	2.75	1.31	2.16	160	
Do, Teel	1.63	146	1.55	132	1.53	133	2.00	172	139	174	131	138	142	150	1.59	3.7	1.53	1.73	1.54	1.99	1.89	1.84	1.67	1.43	1.34	1.54	134	
Sigarcandy	2.3	222	2.18	207	2.41	219	2.65	24	255	232	211	192	2.5	185	2.06	2.90	1.2	2.31	1.94	2.48	2.19	2.69	2.34	2.11	1.60	1.94	1.71	171
Do, soft, white	3.37	312	3.42	318	3.68	283	3.24	294	325	293	264	324	3.0	273	3.37	3.29	4.11	3.63	3.82	4.28	3.83	3.88	3.53	3.80	2.42	2.3	239	
Do, coarse	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354	4.01	354
Gor	1.089	1047	8080	7067	10480	9602	3835	3675	3210	3019	2027	1552	173	1633	29.21	2.29	3.81	2.06	2.19	2.163	2.443	2.191	2.05	2.105	1.751	1.385	1.36	1226
Salt	2403	1936	2500	959	2213	1816	2810	2040	2041	1638	1733	123	16.0	1327	26.79	2.07	2.72	2.55	3.80	2.746	2.755	2.266	2.85	1.887	1.703	1.78	1.300	835
Mutton	600	420	600	420	620	410	483	262	475	416	412	370	3.2	219	537	1.99	1.02	1.05	1.29	5.53	804	668	700	579	445	310	376	332
Bird	333	296	333	293	426	508	541	296	594	415	481	278	4.8	274	838	1.33	1.21	1.59	1.65	501	876	800	716	629	577	430	607	511
Fowl	407	370	407	370	417	370	407	370	381	344	705	317	751	335	590	114	1.13	1.35	1.00	108	522	414	541	433	473	287	479	345
Vegables	4189	3073	3427	2489	4255	3266	4696	3712	4631	3706	2680	1645	2480	1540	2850	2943	591	2.94	3.26	2.241	1977	3177	3177	3177	2343	2083	1963	1728
Wool	687	621	675	630	656	5.9	693	225	516	449	442	397	3.5	3.9	5.78	4.77	4.00	4.93	1.25	5.03	669	537	630	530	142	345	405	389
WEIGHT IN POUNDS (AVOIR DUPOIS) OF, PER RUPEE.																												
Bread, 1st sort	11	10	11	10	10	9	10	8	10	9	9	9	8	7	14	12	15	13	13	15	14	15	13	13	11	10	10	8
Do, 2nd sort	20	18	20	18	30	28	16	13	16	14	11	11	13	12	18	17	18	16	16	18	19	17	18	16	16	12	12	11
Piswari	522	410	522	410	702	550	469	371	446	374	317	263	277	225	457	388	461	377	454	377	412	379	363	314	235	220	246	207
Cotton	142	62	142	62	91	62	99	69	96	51	80	40	57	38	439	310	404	359	432	479	404	318	396	317	404	255	260	229
Kurbee	266	246	310	216	322	243	488	374	275	202	2.3	159	2.07	1.63	401	237	393	73	352	290	320	259	321	212	229	168	209	147
NUMBER OF, PER RUPEE																												
Rais	4	3	4	3	8	6	4	3	3	2	3	2	2	1	6	4	4	6	5	6	6	5	5	4	4	3	4	3
Eggs	160	105	110	105	108	102	102	67	84	82	62	53	58	49	122	114	130	114	127	123	132	124	113	100	12	12	12	11
Yards of coarse Dungee	10	8	10	8	9	6	9	8	9	8	5	4	4	3	9	8	9	8	9	8	7	6	8	7	5	5	4	3
Cocoanuts	28	26	28	26	25	23	29	25	25	22	18	15	15	14	20	17	23	19	23	20	23	21	23	21	19	16	17	15

TABLE SHOWING THE MAXIMUM AND MINIMUM PRICES OF ARTICLES OF CONSUMPTION CLOTHING, WAGERS, HOUSE RENT, &c., PREVAILING IN THE UNDERMENTIONED DIVISIONS OF THE TERRITORY UNDER THE GOVERNMENT OF BOMBAY BY AVERAGE, &c., AS INDICATED IN THE HEADINGS OF THE COLUMNS DURING FORTY (40) YEARS, VIZ. FROM 1841 TO 1880, OR SUCH PERIOD WITHIN THAT TERM AS HAS BEEN FOUND PRACTICABLE.

Names of Articles.	ISLAND OF BOMBAY.										SIND (viz., KURACHEE and H YDRA BAD.)					
	Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-69.		For 1863.		Average, 1850-59.		Average, 1860-69.		For 1873.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
WEIGHT IN TOLAS OF, PER RUPEE.																
Bajree	1355	1284	1556	1187	1393	838	937	778	995	2730	2449	2181	2260	1600	1270	1080
Coarse	1355	1284	1556	1187	1393	838	937	778	995	2730	2449	2181	2260	1600	1270	1080
Wheat, 1st sort	1171	982	1259	1118	1136	677	655	708	790	1846	1894	1712	1542	1930	1645	1600
Do, 2nd sort	1361	1057	1534	1362	1391	776	698	790	663	1854	1712	231	1806	1915	1305	1140
Do, 3rd sort	1560	1307	1862	1718	1882	1048	891	937	663	2093	1893	1162	1117	1905	1266	1140
Gram	1560	1307	1862	1718	1882	1048	891	937	663	2093	1893	1162	1117	1905	1266	1140
Mung	1560	1307	1862	1718	1882	1048	891	937	663	2093	1893	1162	1117	1905	1266	1140
Musoor	1406	861	1889	1831	1831	1149	770	1033	967	2023	1889	233	1880	1845	880	1080
Coarse	1406	861	1889	1831	1831	1149	770	1033	967	2023	1889	233	1880	1845	880	1080
Toor, Dhall	218	135	223	224	175	115	97	110	110	3577	3280	2187	2328	1190	1000	940
Ghee	950	415	451	509	434	489	162	640	423	2079	203	116	191	138	110	180
Milk	950	415	451	509	434	489	162	640	423	2079	203	116	191	138	110	180
Oil, Sweet	714	529	541	498	416	270	231	232	219	2898	2498	1131	1131	1140	800	800
Coconut	483	385	542	540	442	340	291	292	291	308	280	32	241	228	110	160
Co. Teel	191	175	203	224	178	182	141	182	161	359	343	119	392	282	280	185
Sugar candy	321	280	355	373	323	265	231	242	213	207	174	116	164	145	115	100
Do, soft, white	381	303	385	416	347	280	242	249	221	448	448	116	234	235	178	200
Do, coarse	609	609	640	581	560	518	383	388	382	659	526	110	252	305	265	240
Coal	613	357	400	381	560	518	383	388	382	659	526	110	252	305	265	240
Salt	224	1285	2401	3110	2829	1948	166	1706	162	22400	20800	2117	108	617	525	400
Iron	513	455	561	584	585	442	379	320	283	1486	1257	216	128	5910	4316	1800
Feet	724	535	1074	1032	885	442	379	320	283	749	651	104	188	1040	900	640
Fish	685	1189	2071	1853	300	300	172	160	141	680	680	118	184	450	305	300
Vegetables	1585	1189	2071	1400	1175	1316	939	1335	1335	1817	503	1334	178	545	465	380
Tobacco	165	211	211	243	218	191	138	160	160	2288	1788	2308	1669	580	360	400
WEIGHT IN POUNDS (AVOIRDUPOIS) OF, PER RUPEE.																
Bread, 1st sort	12	12	12	16	14	14	14	14	14	9	9	12	10	10	9	8
Do, 2nd sort	16	16	21	30	16	16	16	16	16	18	18	15	13	12	10	9
Firewood	326	294	489	313	313	175	134	162	123	859	767	493	460	320	250	320
Soft in	8	5	5	6	4	3	2	3	3	8	6	6	6	4	3	2
Kurree	113	127	132	138	95	122	107	133	93	576	548	418	385	116	88	73
Hay	113	127	132	138	95	122	107	133	93	459	489	414	378	112	95	81
NUMBER OF, PER RUPEE.																
Fowls	4	3	3	3	3	2	2	2	2	4	3	4	3	3	2	2
Eggs	65	45	66	63	55	42	50	38	38	50	42	51	42	41	28	41
Yards of coarse Dungee	11	11	13	11	10	6	5	4	4	16	14	13	12	9	7	6
Coconut	52	32	50	43	40	29	21	29	27	30	25	22	15	13	11	10

TABLE SHOWING THE MAXIMUM AND MINIMUM PRICES OF ARTICLES OF CONSUMPTION, CLOTHING, WAGES, HOUSE-BY AVERAGES, &c., AS INDICATED IN THE HEADINGS OF THE COLUMNS, DURING FORTY (40) YEARS, VIZ.,

Names of articles.	GUZERAT, (viz., Collectorates of AHMEDABAD, KAIRA, and SURAT.)																						
	Average, 1824-29.		For 1829.		Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-63.												
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.											
PRICE OF EACH.																							
Cumblies, white	0 15	0 0	0 12	0 0	0 14	0 0	0 11	0 0	0 14	0 0	0 11	0 0	1 5	0 1	0 0	0 15	0 0	0 12	0 0	1 12	0 1	2 0	
" black	0 14	0 0	0 11	0 0	0 14	0 0	0 11	0 0	0 15	0 0	0 12	0 0	0 14	0 0	0 12	0 1	0 0	0 13	0 0	1 15	0 1	5 0	
Sarees, common	1 8	0 0	0 13	0 0	1 8	0 0	0 13	0 0	1 10	0 0	0 10	0 0	1 12	0 0	0 14	0 0	1 13	0 0	0 15	0 0	3 11	0 1	14 0
Turbans	3 3	0 1	2 0	0 3	4 0	1 2	0 3	9 0	1 2	0 4	0 0	1 4	0 0	4 9	0 1	7 0	0 2	7 0	0 1	7 0	0 2	7 0	1 7 0
Pair of Boots	6 0	0 5	0 0	0 6	0 0	5 0	0 0	18 0	0 17	0 0	13 0	0 0	5 0	0 6	0 0	5 0	0 0	7 8	0 0	4 13	0 0	4 13 0	
" Shoes, for Europeans	4 0	0 3	0 0	0 4	0 0	3 0	0 0	4 0	0 3	0 0	4 0	0 0	3 0	0 4	0 0	3 0	0 0	5 4	0 0	3 12	0 0	3 12 0	
" " for Natives	0 13	0 0	0 10	0 0	0 13	0 0	0 10	0 0	1 3	0 0	1 2	0 0	0 13	0 0	0 9	0 0	0 13	0 0	0 10	0 0	0 15	0 0	11 0
MONTHLY WAGES OF																							
Carpenter	10 10	0 9	10 0	0 10	10 10	0 9	10 0	0 11	10 0	11 7	0 11	9 0	0 9	2 0	12 0	0 10	0 0	0 15	0 0	0 14	12 0	0 0	0 0
Mason	10 10	0 9	10 0	0 10	10 14	0 10	14 0	0 10	3 0	9 0	0 10	11 0	0 9	10 0	0 11	10 0	0 10	9 0	0 14	0 0	13 0	0 0	0 0
Tailor	9 6	0 6	9 0	0 8	2 0	6 4	0 9	12 0	8 3	0 9	13 0	0 4	3 0	10 9	0 8	1 0	10 15	0 9	0 0	0 0	0 0	0 0	0 0
Washerman	9 0	0 6	8 0	0 9	0 0	6 8	0 9	0 0	6 8	0 9	0 0	7 0	0 8	0 0	6 10	0 12	0 0	10 0	0 0	0 0	0 0	0 0	0 0
Waterman, viz :—																							
Hand Bhistee	6 8	0 5	8 0	0 6	8 0	0 5	8 0	0 5	8 0	0 6	8 0	0 5	8 0	0 6	10 0	0 5	9 0	0 8	2 0	6 10	0 0	0 0	0 0
Bullock "	8 0	0 6	0 0	0 8	0 0	6 0	0 11	8 0	10 0	0 7	13 0	0 6	0 0	11 13	0 6	1 0	11 0	0 8	6 0	0 8	6 0	0 0	0 0
Cooly	5 0	0 4	8 0	0 4	13 0	0 4	9 0	0 5	0 0	4 4	0 0	4 15	0 4	11 0	0 5	4 0	4 14	0 7	8 0	0 6	8 0	0 0	0 0
House Servant, viz :—																							
Cook, of Europeans	8 0	0 5	0 0	0 8	0 0	5 0	0 0	8 0	0 5	2 0	8 0	0 5	0 0	11 0	0 9	0 0	13 8	0 9	8 0	0 0	0 0	0 0	0 0
" of Brahmins	4 0	0 3	8 0	0 4	0 0	3 8	0 4	0 0	2 8	0 4	4 0	0 2	12 0	0 4	0 0	3 0	0 6	12 0	4 0	0 0	0 0	0 0	0 0
Hamal	8 0	0 6	0 0	0 8	0 0	6 0	0 0	7 12	0 6	12 0	0 7	12 0	0 6	12 0	0 7	12 0	0 6	0 8	8 0	0 7	8 0	0 0	0 0
Horsekeeper	6 0	0 5	0 0	0 6	0 0	5 0	0 0	6 0	0 5	0 0	6 0	0 5	0 0	6 0	0 5	0 0	8 4	0 5	4 0	0 0	0 0	0 0	0 0
House-rents, viz :—Proportionate difference during the period, comprising houses occupied by different grades of Europeans, including Warrant Officers, &c., and Natives in the Bazaars																							
	1 0	0 0	8 0	0 1	0 0	0 0	8 0	0 1	0 0	0 8	0 1	0 0	0 0	8 0	0 1	3 0	0 0	8 0	0 1	4 0	0 0	8 0	0 0
	3 0	0 2	4 0	0 3	0 0	2 4	0 3	3 0	2 13	0 3	2 0	2 2	0 3	8 0	2 8	0 4	12 0	3 6	0 0	0 0	0 0	0 0	0 0
	52 8	0 30	13 0	0 52	8 0	30 0	0 52	8 0	32 0	0 53	0 0	34 4	0 1	0 0	43 0	0 78	0 0	50 0	0 0	0 0	0 0	0 0	0 0

SOUTHERN MAHRATTA COUNTRY, (viz., BELGAUM and DHARWAR)*

PRICE OF EACH.																										
Cumblies, white	1 9	0 1	5 4	2 0	0 1	12 0	2 1	0 1	10 0	2 2	0 1	10 0	2 0	0 1	12 0	3 12	0 0	3 8	0 0	0 0	0 0	0 0	0 0			
" black	0 13	0 0	0 10	0 4	0 12	0 0	10 0	0 1	11 0	6 1	4 3	1 12	0 1	6 0	1 5	0 1	2 0	3 1	0 2	8 0	0 0	0 0	0 0			
Sarees, common	1 6	8 1	2 8	1 8	0 1	4 0	1 8	0 1	5 0	1 15	5 1	1 11	2 3	0 0	2 7	0 4	1 0	3 12	0 0	0 0	0 0	0 0	0 0			
Turbans	0 10	4 0	8 0	0 10	0 0	8 0	0 12	5 0	9 2	0 13	5 0	10 9	1 2	0 0	14 0	0 2	0 0	1 9	0 0	0 0	0 0	0 0	0 0			
Pair of Boots	2 2	0 1	6 0	2 0	0 1	12 0	2 1	0 1	11 0	2 6	0 1	14 5	3 1	0 3	0 0	3 8	0 3	4 0	0 0	0 0	0 0	0 0	0 0			
" Shoes, for Europeans	1 8	0 1	4 4	1 8	0 1	6 0	1 10	0 1	7 0	1 14	5 1	8 0	2 5	0 2	0 0	3 0	0 3	0 2	11 0	0 0	0 0	0 0	0 0			
" " for Natives	0 8	0 0	5 4	0 10	0 0	6 0	0 10	0 0	7 0	0 12	0 0	9 6	1 6	0 0	12 0	0 1	3 0	0 15	0 0	0 0	0 0	0 0	0 0			
MONTHLY WAGES OF																										
Carpenter	11 4	0 7	8 0	11 4	0 7	8 0	11 4	0 7	8 0	11 6	5 7	8 0	13 0	0 10	0 0	22 8	0 18	8 0	0 0	0 0	0 0	0 0	0 0			
Mason	11 4	0 7	8 0	11 4	0 7	8 0	11 4	0 7	8 0	11 6	5 7	8 0	10 12	0 8	0 0	13 0	0 10	8 0	0 0	0 0	0 0	0 0	0 0			
Tailor	7 0	0 6	8 0	7 0	0 6	8 0	7 0	0 6	8 0	7 4	9 6	12 9	12 0	0 9	5 0	15 4	0 12	0 0	0 0	0 0	0 0	0 0	0 0			
Washerman	7 0	0 6	8 0	7 0	0 6	8 0	7 0	0 6	8 0	7 4	9 6	12 9	10 8	0 9	0 0	12 12	0 10	8 0	0 0	0 0	0 0	0 0	0 0			
Waterman, viz :—																										
Hand Bhistee	4 0	0 3	8 0	4 0	0 3	8 0	4 11	0 3	12 0	5 0	0 4	7 2	5 8	0 4	8 0	6 0	0 5	6 0	0 5	6 0	0 0	0 0	0 0			
Bullock "	7 8	0 7	0 0	7 8	0 7	0 0	8 0	0 7	5 0	8 0	0 7	12 9	11 0	0 9	0 0	12 0	0 10	0 0	0 0	0 0	0 0	0 0	0 0			
Cooly	3 12	0 1	14 0	3 12	0 1	14 0	3 12	0 1	14 0	3 12	0 2	3 0	4 6	0 2	13 0	7 15	6 5	10 0	0 0	0 0	0 0	0 0	0 0			
House Servant, viz :—																										
Cook, of Europeans	8 0	0 7	0 0	8 0	0 7	0 0	8 0	0 7	0 0	8 0	0 7	0 0	8 0	0 7	0 0	11 3	2 9	5 0	15 0	0 12	0 0	0 0	0 0			
" of Brahmins	4 0	0 4	0 0	4 0	0 4	0 0	4 0	0 4	0 0	4 9	7 4	0 0	5 8	0 5	0 0	7 4	0 6	10 0	0 0	0 0	0 0	0 0	0 0			
Hamal	7 0	0 6	0 0	7 0	0 6	0 0	7 0	0 6	0 0	7 0	0 6	0 0	7 0	0 6	0 0	9 12	0 8	4 0	0 0	0 0	0 0	0 0	0 0			
Horsekeeper	4 8	0 4	0 0	4 8	0 4	0 0	5 0	0 4	8 0	5 0	0 4	8 0	5 0	0 4	8 0	5 9	0 4	12 0	6 12	0 5	8 0	0 0	0 0			
House-rents, viz :—Proportionate difference during the period, comprising houses occupied by different grades of Europeans, including Warrant Officers, &c., and Natives in the Bazaars...																										
																				60	0	0	35	0	0	
																					30	0	0	20	0	0
																					5	0	0	0	12	0

*The Statement for Carnar was received too late for combination here.

RENTS, &c., PREVAILING IN THE UNDERMENTIONED DIVISIONS OF THE TERRITORY UNDER THE GOVERNMENT OF BOMBAY FROM 1824 TO 1863, OR SUCH PERIOD WITHIN THAT TERM AS HAS BEEN FOUND PRACTICABLE.

DECCAN, (viz., KHANDAISH, AHMEDNUGGER, POONA, SHOLAPUR and SATTARA.)															
For 1863.		Average, 1824-29.		For 1829.		Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-63.		For 1863.	
Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 13 0	1 4 0	1 10 4	1 4 2	1 8 7	1 6 5	3 5 1	2 14 0	3 2 10	2 14 0	1 5 0	1 1 0	1 15 5	1 5 0	2 5 0	1 15 0
3 0 0	1 14 0	1 10 6	1 4 0	1 9 0	1 3 0	1 5 2	1 3 3	1 4 0	1 2 10	1 8 1	1 3 1	2 1 5	1 9 5	2 5 7	2 1 7
4 0 0	2 3 0	3 0 1	2 8 0	2 15 10	2 7 7	2 12 0	2 8 0	2 14 7	2 7 9	3 8 0	2 11 0	4 1 0	3 9 4	4 9 2	4 1 5
5 10 0	2 5 0	3 6 0	3 0 0	3 8 5	3 2 0	3 4 6	3 0 0	3 10 5	3 2 0	4 1 5	3 8 6	5 3 5	4 11 4	5 12 5	5 3 2
12 8 0	7 8 0	3 2 0	2 15 0	3 2 5	2 15 0	3 6 10	3 3 1	3 4 9	3 15 1	3 5 0	2 15 3	3 7 2	3 1 0	3 12 0	3 3 2
5 8 0	4 0 0	3 10 6	3 15 0	3 10 5	3 5 0	3 1 5	2 15 8	2 13 0	2 8 8	2 12 0	2 10 9	2 14 0	2 8 4	3 1 7	2 10 5
0 15 0	0 13 0	0 13 4	0 10 2	0 13 7	0 10 5	0 14 2	0 12 11	1 13 3	1 10 9	1 1 8	0 14 7	1 4 2	0 15 0	1 6 5	1 0 0
15 5 0	15 0 0	14 7 6	9 7 0	14 6 5	9 12 10	14 14 5	10 1 0	15 9 9	8 3 5	16 10 6	12 1 0	17 6 2	14 0 0	22 3 2	15 6 5
15 0 0	13 0 0	13 11 3	9 11 9	14 3 2	10 0 0	14 4 1	10 0 1	14 8 6	10 6 1	15 13 3	11 6 6	19 4 0	14 1 0	22 0 0	18 0 0
11 5 0	9 0 0	10 7 0	9 0 4	10 6 5	9 1 7	10 14 9	9 6 0	11 3 0	9 9 2	21 2 2	9 11 1	12 9 7	10 9 8	13 6 5	11 9 0
14 0 0	9 13 0	10 2 0	8 8 0	10 1 7	8 8 0	10 1 0	8 4 9	10 1 1	7 8 0	10 8 3	7 4 3	10 3 2	8 9 2	11 3 2	9 0 0
9 8 0	7 0 0	7 2 8	6 5 0	7 1 7	6 1 5	7 0 8	6 1 0	8 0 0	6 11 8	7 4 4	6 8 3	7 14 0	7 2 0	8 1 7	7 6 5
12 0 0	9 0 0	11 1 7	9 11 2	11 8 0	9 10 0	11 12 4	10 3 0	11 6 5	10 5 9	11 7 0	10 2 8	12 5 7	11 1 0	12 9 7	11 8 0
8 13 0	7 8 0	4 3 0	3 9 6	4 1 7	3 7 2	4 8 7	3 11 6	4 7 3	4 1 0	4 11 2	3 9 0	5 12 0	5 3 7	6 6 5	5 9 7
11 0 0	8 0 0	12 10 2	10 3 9	12 13 0	10 13 0	12 14 7	10 12 0	13 1 2	11 1 2	13 4 2	11 4 2	14 12 0	12 6 2	16 0 0	13 0 0
6 0 0	4 0 0	4 0 0	3 0 0	4 0 0	3 1 0	4 6 5	3 6 0	4 15 6	4 13 0	5 4 2	4 3 7	6 3 7	5 6 5	6 13 0	5 11 2
9 2 0	7 2 0	7 0 0	5 14 4	7 0 0	5 15 0	6 14 1	5 13 0	7 3 2	5 5 7	6 8 4	5 4 1	7 10 0	6 10 0	8 6 0	6 11 2
9 0 0	6 0 0	6 4 6	5 7 0	6 5 0	5 4 0	6 6 7	5 9 3	6 5 3	5 9 3	6 2 0	5 8 8	7 12 5	6 13 2	8 6 5	7 8 0
1 4 0	0 8 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 0 0	4 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
78 0 0	50 0 0	24 13 8	13 5 4	27 1 0	13 9 7	26 13 5	13 4 5	38 0 0	14 10 7	36 3 3	13 15 6	35 9 2	14 12 0	36 0 0	14 13 0

KONKAN, (viz., RUTNAGHERY AND TANNA.)

5 0 0	4 8 0	.....	.....	.....	.....	1 8 0	.....	.....	.....	.....	.....	3 8 0	.....	3 8 0	.....
5 0 0	4 8 0	.....	.....	.....	.....	0 14 6	0 12 0	0 8 6	0 8 0	.....	.....	2 8 0	2 0 0	2 8 0	2 0 0
5 0 0	4 8 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 0 0	2 0 0	.....	.....	.....	.....	12 0 0	1 0 0	.....	.....	.....	.....	13 0 0	2 0 0	13 0 0	2 0 0
3 8 0	3 4 0	.....	.....	.....	.....	2 0 0	.....	.....	.....	.....	.....	3 0 0	.....	3 0 0	.....
3 0 0	2 8 0	.....	.....	.....	.....	1 8 0	.....	.....	.....	.....	.....	2 8 0	.....	2 8 0	.....
1 0 0	0 12 0	.....	.....	.....	.....	0 8 0	.....	.....	.....	.....	.....	1 0 0	.....	1 0 0	.....
30 0 0	20 0 0	.....	.....	.....	.....	11 0 0	9 0 0	13 8 0	.....	14 0 0	.....	15 0 0	10 0 0	15 0 0	10 0 0
20 0 0	16 0 0	.....	.....	.....	.....	8 12 0	7 8 0	11 7 0	.....	13 7 0	.....	12 0 0	7 8 0	12 0 0	7 8 0
16 0 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	.....	15 0 0	.....	12 0 0	.....	12 0 0	.....
15 0 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	.....	10 0 0	.....	12 0 0	.....	12 0 0	.....
6 0 0	5 0 0	.....	.....	.....	.....	5 0 0	.....	.....	.....	5 0 0	.....	7 0 0	.....	7 0 0	.....
12 0 0	10 0 0	.....	.....	.....	.....	7 0 0	.....	22 0 0	.....	.....	.....	8 0 0	.....	8 0 0	.....
15 0 0	11 4 0	.....	.....	.....	.....	3 10 0	.....	5 0 0	.....	5 0 0	.....	4 11 0	.....	4 11 0	.....
15 0 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8 0 0	7 0 0	.....	.....	.....	.....	4 8 0	.....	.....	.....	.....	.....	12 0 0	.....	12 0 0	.....
15 0 0	12 0 0	.....	.....	.....	.....	7 0 0	.....	.....	.....	.....	.....	7 0 0	.....	7 0 0	.....
8 0 0	6 0 0	.....	.....	.....	.....	7 0 0	.....	.....	.....	.....	.....	8 0 0	.....	8 0 0	.....
60 0 0	35 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30 0 0	20 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5 0 0	0 12 0	.....	.....	.....	.....	2 0 0	0 0 3	.....	.....	.....	.....	6 0 0	0 0 3	6 0 0	0 0 3

THE MAXIMUM AND MINIMUM PRICES OF ARTICLES OF CONSUMPTION, CLOTHING, WAGES, HOUSE-RENTS, &c., PREVAILING IN THE UNINCORPORATED DIVISIONS OF THE TERRITORY UNDER THE GOVERNMENT OF BOMBAY BY AVERAGES, &c., AS INDICATED IN THE HEADINGS OF THE COLUMNS, DURING FORTY (40) YEARS, VIZ., FROM 1834 TO 1873, OR SUCH PERIOD WITHIN THAT TERM AS HAS BEEN FOUND PRACTICABLE.

Names of articles.	ISLAND OF BOMBAY.												SIND (viz., KURASHTE and HYDRABAD.)*					
	Average, 1830-39.		Average, 1840-49.		Average, 1850-59.		Average, 1860-69.		For 1863.		Average, 1850-59.		Average, 1860-69.		For 1863.			
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.		
PRICE OF EACH.																		
Cumbies, white.....	1 7 0	1 5 3	1 2 5	1 1 9	1 4 10	1 1 1	1 1 5	6 0 14	9 1 6	0 0 0	2 11 5	1 0 0	4 0 0	1 0 0	5 4 0	1 10 0	6 0 0	
" black.....	0 11 6	0 9 3	0 8 5	0 8 3	0 8 0	0 7 0	0 0 0	0 8 4	0 12 0	0 11 7	1 4 0	0 6 3	1 2 7	0 6 3	2 0 0	0 12 0	2 0 0	
Sarees common.....	1 3 1	0 15 5	0 15 0	0 14 4	1 3 2	0 13 9	1 2 4	0 14 0	1 3 9	1 0 10	4 1 9	1 12 9	5 0 5	2 6 0	6 0 0	3 4 3	8 0 0	
Turbans.....	1 11 8	.....	2 0 4	1 12 1	1 14 10	2 0 7	2 6 5	2 2 8	2 1 4	1 1 0	3 3 5	1 13 1	2 2 1	3 4 8	8 0 2	14 0 6	6 0 0	
Pair of Boots.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4 0 0	2 8 0	4 0 0	2 9 6	10 0 2	12 0 0	3 0 0	
" Shoes, for Europeans.....	0 9 7	0 7 9	0 9 2	0 8 5	0 10 1	0 9 5	1 13 6	1 7 5	1 10 0	1 6 0	2 0 0	1 8 0	2 0 0	1 9 6	2 4 6	1 8 0	3 0 0	
" " Shoes, for Natives.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 9 3	0 5 0	0 11 9	0 7 10	1 4 0	0 13 0	1 12 0	
MONTHLY WAGES OF																		
Carpenter.....	15 2 10	.....	14 6	7 12 12	0 16 5	2 14 14	12 10	7 23 8	2 9 1	0 27 2	0 11 0	6 12 0	16 13 0	11 15 0	32 6 9	18 2 6	39 6 0	21 10 0
Mason.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tailor.....	10 5 4	8 11 6	8 15 10	8 8 10	0 7 9	1 2 15	4 1 1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Washerman.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wate man, viz :—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hard Buitee.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bullock ".....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cooly.....	7 3 7	5 0 5	6 2 8	5 15 7	7 1 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
House Servant, viz :—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cook of Europeans.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
" of Brahmins.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ham.....	5 0 1	.....	8 6 0	.....	9 11 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
House keeper.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
House-rents, viz :—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
the parts, comprising houses occupied by	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
different grades of Europeans, including War-	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
rent Officers, &c., and Natives in the Bazaars.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* The Statement for Shikarpoor was received too late for combination here.

PRICES OF GRAIN CURRENT AT THE CHIEF STATIONS IN THE NORTHERN, SOUTHERN, AND SIND DIVISIONS OF BOMBAY, FEBRUARY 1869.

STATIONS	Retail sale : Quantity per Rupee.											Wholesale Price per 1000 lbs.						
	Wheat, white.	Wheat, common.	Barley.	G. m. n.	Bajree.	Jowar.	Dhal, 1st class.	Dhal, 2nd class.	1st Rice, 2nd class.	Sugar.	Sisal.		Ch. ac.	G. mass.	O. l.			
Ahmedabad	10 4	10 4	...	12	13 40	12 40	9	10	4	2 40	18	1	100	2 60	4 0	0	0	
	9 1	10 1	...	11	13	10	10	9	4 1/2	3	14 1/2	1	250	3 26	0	0	0	
	9 1/2	10 1/2	...	11 1/2	12 1/2	11 1/2	9 1/2	10 1/2	5 1/2	2 1/2	17	1 1/2	...	3 26	0	0	0	
	9 1/4	10 1/4	...	11 1/4	13 1/4	11 1/4	10 1/4	11 1/4	7 1/4	2 1/4	16	1 3/4	250	3 20	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	6	2 2/3	18	1 1/2	100	3 20	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	5 1/2	2 1/2	15	1 1/2	100	3 20	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	6 1/2	2 1/2	15	1 1/2	250	3 20	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	6 1/2	2 1/2	16	1 1/2	...	3 20	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	6 1/2	2 1/2	17 1/2	1 1/2	...	3 22	0	0	0	
	9 1/2	10 1/2	...	11 1/2	13 1/2	11 1/2	10 1/2	11 1/2	6 1/2	2 1/2	18	1 3/4	155	3 20	0	0	0	
Surat	9 2	9 6	6 10	10 46	12 25	13 33	6 10	6 56	5 27	2 25	18 40	0 67	66	2 46	...	...	0
	10 15	11 1	...	11 8	12 76	17 46	9 20	11 8	6 1	2 25	18 40	0 74	37	2 62	24 12	0	0	
	10	11 40	...	12	13 40	17 40	10 40	11 40	8	3	22 40	1	1 10	3	...	...	0
	11	13	...	13 40	20	18	12	13	9	2	20	1	25	3	...	...	0
	10 40	11 4	...	13	13 40	16	10 40	13	6	2 60	16	1	50	3 20	27	8	0	0
	10	13	13	20	10	...	8	2 40	20	1 10	33	2 40	24	0	0	0
	16	18 60	26 50	12 20	24 40	21 20	11	12	11	11	16	32	1 56	2 5	4 3	20	0	0
	17	20	21	11	21	24	10	11	8	2 40	M. 1	1 20	2	4 2	20	0	0	0
	16 13 1/2	18 40	14	13 1/2	20 17	13 18	8	8 40	16	3 20	S. 32	1 22	...	4 60	20	0	0	0
	16	17	13	13	20	22	9	10	8 20	2 60	36	1 20	2	4 10	20	0	0	0
Shikarpoor	13	14 1/2	18	15	10 1/2	19	7 1/2	10	13	2 1/2	32	1 5	Bdl. 5	3 21	0	0	0	
	13	14	20	16	18	20	7 1/2	8	13	2 1/2	20	1 5	M. 2 0	3 20	0	0	0	
	11	12	16	10	14	16	8	7 1/2	11	2 1/2	28	1 5	1 15	3 21	0	0	0	
	13	16	20	10	15	17	7 1/2	12	10	3	27	1 10	4	3 20	0	0	0	
	12	13	14	10	15	16	8	8	9	2 1/2	32	1	2	3 20	0	0	0	
	15	18	14	14	18	20	8	10	10	3	30	1 20	Bdls. 22	4 23	0	0	0	
	15	16	20	12	17	20	10	9	8	4	30	1 15	16	4 22	0	0	0	
	16	18	13	12	18	22	8	16	14	2 1/2	32	1 20	20	4 22	0	0	0	
	13	14	12	14	17	20	9	9	10	2 1/2	24	1 5	8	4 20	0	0	0	
	13	15	20	13	15	16	8	13 1/2	10	2 1/2	M. 24	1	10	3 20	0	0	0	
Hydrabad	10	11	...	...	14	14	6 1/2	8	16	2 1/2	1 8	1	10	3 27	0	0	0
	10	12	...	...	14	14	6	8	10	2 1/2	0 32	0 75	10	3 20	0	0	0
	10 1/2	11 1/2	...	...	15	16	8	8	9	2 1/2	0 20	1	12	3 20	0	0	0
	16 4	18	20	14	24	30	9	9	10	2 40	32	1 25	...	4 22	0	0	0	
	13	17	20	15	18	22	7	10	8	2 40	20	1 20	...	3 60	20	0	0	
	17	20	20	12	16	12	10	12	8	2	32	1 15	M. 1	4 47	22	0	0	

PRICES-NORTH-WEST PROVINCES.

PRICES OF AGRICULTURAL PRODUCE, AND OTHER ARTICLES, TOGETHER WITH THE EXCHANGE OF LOCAL CURRENCIES IN THE CITY OF AGRA WEIGHT BEING GIVEN IN THE STANDARD SEER OF 20 TOLAIS, FROM THE YEAR 1812; PREPARED FROM THE KOTWALEE RECORDS.

A.D.	Wheat.	Barley.	Gram.	Jowar.	Bajra.	Mash.	Moong.	Moth.	Nihari Rice.	Anjua Rice.	Ashur Dal.	Tillic.	Mustard.	Oil.	Goor.	Ghee.	Sambhur Salt.	Deese Salt.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.
1812	0 33 14	1 10 15	1 8 5	1 3 5	1 0 15	1 1 12	1 8 2	1 9 2	0 19 7	0 19 14	0 36 1	0 17 8	0 54 4	0 7 12	0 15 1	0 3 8	0 11 0	.....
1813	0 20 9	0 25 3	0 21 7	0 25 6	0 23 11	0 21 11	0 19 11	0 23 9	0 15 10	0 17 10	0 15 1	0 13 8	0 16 6	0 5 13	0 12 14	0 3 6	0 11 3	.....
1814	0 30 7	1 4 11	0 33 1	1 0 3	1 3 5	0 21 1	0 32 9	1 2 12	0 18 4	0 23 3	0 21 0	0 17 6	0 2 8	0 8 1	0 12 1	0 3 0	0 12 1	.....
1815	1 1 9	1 22 7	1 7 15	1 18 8	1 13 7	0 33 10	1 11 6	1 15 12	0 20 3	0 23 14	0 31 11	0 25 12	0 2 12	0 9 15	0 16 12	0 3 9	0 11 12	.....
1816	0 34 10	1 15 8	0 39 3	1 8 15	1 5 3	0 31 8	1 1 9	1 5 8	0 18 6	0 21 10	0 24 12	0 19 7	0 5 1	0 8 4	0 13 19	0 3 6	0 11 8	.....
1817	0 28 0	0 39 10	3 32 1	0 31 11	0 32 9	0 31 4	0 39 6	1 9 5	0 14 3	0 18 10	0 21 3	0 12 9	0 18 3	0 6 9	0 9 3	0 3 7	0 12 9	.....
1818	0 18 3	0 22 15	0 18 15	0 21 12	0 19 4	0 19 6	0 13 13	0 22 0	0 12 8	0 13 13	0 15 1	0 19 5	0 15 1	0 4 13	0 11 9	0 3 3	0 9 13	.....
1819	0 17 0	0 22 12	0 20 9	0 21 10	0 21 12	0 22 1	0 23 0	0 23 3	0 12 8	0 14 9	0 13 11	0 3 12	0 9 5	0 3 14	0 10 4	0 2 9	0 9 6	.....
1820	0 17 1	0 21 10	0 20 1	0 19 14	0 19 14	0 20 5	0 29 4	0 21 9	0 13 2	0 14 13	0 12 6	0 10 10	0 11 12	0 4 1	0 7 13	0 2 15	0 10 5	.....
1821	0 26 14	0 37 15	0 26 1	0 32 12	0 35 11	0 27 3	0 27 9	0 24 9	0 16 10	0 19 12	0 24 12	0 13 8	0 18 12	0 5 14	0 10 1	0 2 8	0 11 11	.....
1822	0 30 4	1 6 9	0 34 1	0 37 3	0 37 14	0 33 4	0 39 7	0 39 3	0 17 2	0 21 10	0 31 9	0 13 5	0 2 13	0 6 1	0 11 5	0 2 7	0 12 8	.....
1823	0 24 5	0 35 1	0 39 9	0 29 4	0 29 11	0 33 0	0 31 12	0 35 4	0 14 2	0 16 6	0 31 13	0 12 4	0 17 5	0 5 5	0 11 9	0 2 3	0 11 9	.....
1824	0 31 6	1 4 3	1 6 14	0 38 1	0 36 12	1 3 0	0 35 0	1 4 4	0 16 1	0 19 2	0 33 3	0 14 7	0 19 14	0 5 12	0 14 5	0 2 11	0 12 0	.....
1825	0 27 14	0 36 2	0 36 12	0 30 11	0 28 14	0 22 14	0 23 15	0 23 3	0 15 6	0 18 1	0 33 9	0 12 3	0 18 12	0 5 12	0 12 2	0 2 10	0 13 8	.....
1826	0 19 12	0 25 14	0 24 0	0 24 4	0 23 11	0 19 11	0 22 5	0 25 11	0 12 3	0 13 9	0 22 12	0 12 14	0 18 4	0 6 0	0 10 15	0 2 11	0 13 2	.....
1827	0 21 14	0 32 10	0 33 9	0 35 4	0 30 6	0 27 2	0 32 10	0 37 19	0 13 2	0 16 1	0 31 12	0 11 11	0 19 15	0 6 3	0 9 1	0 2 8	0 13 5	.....
1828	0 30 12	1 2 3	0 36 2	0 39 11	0 36 10	0 21 5	0 39 13	0 39 5	0 14 3	0 17 12	0 33 1	0 13 15	0 3 0	0 7 14	0 12 5	0 2 11	0 13 2	.....
1829	0 36 4	1 11 11	1 10 0	1 6 8	1 4 12	0 39 5	1 4 7	1 3 15	0 18 0	0 22 13	1 3 9	0 21 4	0 3 9 7	0 9 3	0 14 13	0 2 10	0 11 1	1 7 7
1830	0 34 13	1 6 0	1 5 4	0 30 11	0 39 3	0 34 8	0 34 9	1 1 3	0 17 1	0 21 5	0 31 15	0 17 9	0 4 9	0 8 2	0 11 7	0 3 2	0 12 5	1 0 4
1831	0 31 7	0 39 7	0 30 5	0 31 12	0 31 9	0 29 15	0 29 2	0 33 3	0 18 2	0 22 0	0 21 3	0 13 9	0 4 7	0 7 15	0 12 5	0 3 4	0 13 7	1 14 1
1832	0 34 7	1 6 13	1 7 6	0 37 6	0 35 2	1 9 0	0 37 10	1 2 8	0 18 2	0 21 6	0 37 4	0 17 14	0 2 10	0 7 6	0 12 14	0 2 11	0 13 1	1 10 10
1833	0 31 2	0 39 11	0 37 13	0 32 9	0 30 14	0 39 12	0 27 5	0 34 5	0 17 8	0 20 3	0 32 3	0 12 9	0 16 10	0 5 5	0 14 2	0 2 11	0 12 9	1 9 0
1834	0 25 0	0 33 9	0 28 1	0 27 6	0 28 6	0 29 7	0 19 13	0 21 19	0 16 12	0 19 2	0 4 9	0 11 14	0 17 8	0 6 3	0 11 13	0 2 12	0 11 12	1 12 2
1835	0 29 5	1 2 14	0 35 11	1 2 2	0 33 8	0 34 12	1 9 9	1 9 5	0 16 5	0 19 9	0 17 0	0 13 6	0 19 11	0 6 3	0 11 3	0 2 2	0 8 9	0 31 4
1836	0 32 0	1 4 11	1 3 3	1 0 10	0 34 3	1 9 10	1 1 4	1 1 8	0 15 11	0 18 5	0 21 9	0 17 12	0 23 15	0 7 10	0 10 10	0 3 3	0 11 12	0 24 11
1837	0 23 3	0 9 9	0 29 9	0 25 12	0 25 15	0 25 12	0 23 3	0 39 2	0 12 9	0 14 9	0 29 0	0 13 5	0 16 5	0 6 9	0 11 19	0 3 1	0 13 2	0 26 7
1838	0 13 9	0 16 6	0 13 13	0 20 0	0 18 12	0 14 8	0 14 6	0 13 4	0 9 8	0 11 6	0 11 0	0 9 14	0 11 15	0 4 2	0 9 11	0 2 3	0 10 3	0 25 6
1839	0 20 4	0 23 10	0 24 9	0 34 0	0 31 2	0 25 15	0 23 13	0 39 0	0 14 11	0 16 11	0 23 1	0 13 4	0 19 0	0 6 6	0 12 6	0 2 2	0 11 13	0 24 5
1840	0 22 1	0 29 10	0 27 3	0 28 1	0 28 9	0 25 14	0 39 5	0 39 6	0 13 8	0 15 8	0 26 5	0 16 10	0 3 0	0 7 8	0 13 9	0 3 7	0 13 8	0 25 10

PRICES—NORTH-WEST PROVINCES.

TABLE OF PRICES OF AGRICULTURAL PRODUCE AND OTHER ARTICLES, TOGETHER WITH THE EXCHANGE OF LOCAL CURRENCIES IN THE CITY OF AGRA, &c.—continued.

A. D.	White Blusa.	Milk.	White Blusa.	M. s. c.	M. s. c.	Year Kharif, per 100 Bles.	Ra. s. p.	M. s. c.	Rabul and Diak Wood.	Kurrool Wood.	Peloo Wood.	Jhow Wood.	Dried Cow Ding.	Cotton, per Maunl	Binaula.	Gonts' Flesh.	Discount on Bharthpoo Rupees, per 100.	Discount on Bharthpoo Rupees, per 100.	Gravlor Pice, per Ripoo.
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	Ra. s. p.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.	Rs. a. p.	M. s. c.	M. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1812	1 21 8	0 31 15	3 8 2	3 5 8	2 15 0	3 24 0	4 7 8	4 14 2	4 36 10	10 30 0	13 5 4	...	0 18 0	4 13 9	0 18 0	1 7 2	65 0 0	...	
1813	0 35 1	0 24 4	2 12 3	2 12 12	3 1 6	3 25 0	4 10 0	4 10 0	4 30 0	8 27 4	9 5 5	...	0 18 0	7 10 8	0 18 0	3 1 9	73 0 0	...	
1814	7 12 1	0 23 9	4 34 3	3 17 6	1 7 1	3 15 0	4 0 0	4 10 0	4 26 10	9 36 11	9 2 3	...	0 18 4	5 10 2	0 18 4	0 14 10	67 0 0	...	
1815	1 36 5	0 26 15	4 33 3	3 22 6	1 14 9	3 15 0	4 0 0	4 10 0	4 35 0	11 6 10	7 12 9	...	0 20 13	4 6 8	0 20 13	0 10 0	62 0 0	...	
1816	1 17 0	0 30 1	5 27 5	3 7 2	1 8 10	3 15 13	4 0 0	4 12 2	4 34 2	11 26 10	7 14 6	...	0 19 2	4 1 3	0 19 2	0 4 0	67 0 0	...	
1817	1 1 6	0 28 11	3 36 5	3 7 12	2 3 2	3 20 0	4 0 0	4 7 8	4 30 0	11 21 10	11 2 0	...	0 17 4	4 4 0	0 17 4	0 8 2	64 0 0	...	
1818	0 30 2	0 23 2	2 15 7	1 19 8	1 14 6	3 3 5	3 11 10	4 4 3	4 10 0	9 18 5	11 13 9	...	0 18 4	4 14 8	0 18 4	0 13 5	68 0 0	...	
1819	0 31 14	0 24 6	3 7 9	2 16 2	2 2 9	2 20 0	2 30 0	3 6 7	3 10 0	8 26 7	13 5 4	...	0 16 0	3 8 5	0 16 0	0 2 7	63 0 0	...	
1820	0 27 1	0 24 4	2 37 0	2 27 1	2 14 4	2 20 0	3 0 0	2 30 0	3 15 8	8 31 10	16 13 6	...	0 16 0	5 9 5	0 16 0	0 10 5	67 0 0	...	
1821	1 0 15	0 23 14	2 31 7	2 10 12	3 1 6	2 35 6	3 11 9	...	4 11 10	8 18 5	11 7 2	...	0 16 0	4 13 5	0 16 0	0 11 0	68 0 0	...	
1822	1 11 11	0 13 3	3 25 15	3 10 9	2 4 5	2 18 5	3 0 0	3 0 0	4 0 0	8 25 0	10 10 8	...	0 16 0	2 0 0	0 16 0	0 8 10	68 0 0	...	
1823	1 3 8	0 23 6	3 0 7	2 37 10	2 9 1	2 10 13	3 0 0	3 10 0	4 0 0	9 26 10	11 7 2	...	0 14 15	2 2 7	0 14 15	0 6 6	77 0 0	...	
1824	1 16 2	0 21 4	3 12 1	3 2 2	2 6 4	2 13 5	2 35 0	3 8 5	3 36 10	9 30 0	13 3 0	...	0 14 8	2 11 2	0 14 8	1 3 2	81 0 0	...	
1825	1 17 8	0 24 4	2 34 5	2 19 11	3 1 9	2 0 0	2 30 0	3 9 0	3 20 0	8 38 5	13 1 0	...	0 15 8	2 9 7	0 15 8	1 2 5	11 0 0	...	
1826	0 39 7	0 21 1	2 16 15	2 9 6	2 14 2	2 0 0	4 0 0	2 30 0	3 10 0	8 16 10	9 9 7	...	0 14 12	4 9 5	0 14 12	1 11 4	72 0 0	...	
1827	1 6 4	0 19 12	3 8 6	3 18 6	1 15 6	2 0 0	...	2 9 0	3 30 0	8 20 0	8 11 10	...	0 14 0	5 0 10	0 14 0	1 3 11	61 0 0	...	
1828	1 15 0	0 24 11	4 4 6	3 26 8	2 2 3	2 0 0	2 20 0	2 10 0	3 21 4	9 23 5	9 10 2	...	0 14 2	6 3 0	0 14 2	1 12 0	61 0 0	...	
1829	1 14 4	0 22 7	3 31 2	3 26 8	1 11 4	2 0 13	2 26 10	2 36 10	...	9 25 0	8 11 10	...	0 12 14	3 11 7	0 12 14	2 5 9	61 0 0	...	
1830	1 12 11	0 25 9	4 4 11	3 20 8	2 4 6	2 7 8	2 25 13	3 20 0	4 23 5	9 26 2	7 10 1	...	0 13 13	4 6 8	0 13 13	2 13 0	63 0 0	...	
1831	1 12 5	0 27 3	3 35 3	3 17 0	3 0 0	2 0 0	...	2 20 0	3 23 5	9 23 5	6 13 1	...	0 14 6	4 15 6	0 14 6	2 14 0	73 0 0	...	
1832	1 15 3	0 25 15	4 1 4	3 23 4	2 7 2	2 11 10	3 0 0	2 25 13	4 0 0	10 30 0	11 13 5	...	0 11 13	5 5 0	0 11 13	2 6 2	79 0 0	...	
1833	1 12 9	0 24 15	3 9 9	2 31 12	2 11 9	2 10 0	3 13 8	2 22 8	3 36 3	10 11 11	10 15 0	...	0 15 12	6 12 7	0 15 12	2 14 0	89 0 0	...	
1834	1 0 4	0 23 4	3 16 9	3 1 12	2 7 10	2 10 0	...	2 20 0	3 15 0	7 27 6	9 10 10	...	0 17 8	9 2 3	0 17 8	4 4 11	91 0 0	...	
1835	1 11 11	0 23 7	4 0 0	3 31 10	1 11 7	2 2 8	4 0 0	2 18 7	3 32 0	9 5 0	9 13 6	...	0 14 8	4 9 3	0 14 8	1 5 1	85 0 0	...	
1836	1 15 13	0 23 13	4 16 14	3 26 4	2 0 0	2 7 8	...	2 20 0	...	9 5 0	9 10 6	...	0 12 14	2 14 7	0 12 14	0 15 10	87 0 0	...	
1837	0 38 0	0 20 10	2 38 5	2 21 7	2 14 6	2 9 2	2 20 13	...	3 10 0	9 1 10	8 9 6	...	0 13 6	3 3 1	0 13 6	0 10 11	101 0 0	...	
1838	0 21 11	0 14 0	1 38 4	1 27 14	0 0 0	2 10 13	1 35 13	2 20 5	3 3 12	6 31 10	9 6 7	...	0 13 2	8 0 4	0 13 2	5 1 6	96 0 0	...	
1839	1 2 13	0 18 13	3 33 9	3 18 6	1 2 5	2 9 8	...	...	2 29 11	8 30 0	9 1 2	...	0 12 0	5 4 5	0 12 0	1 8 8	94 0 0	...
1840	1 1 5	0 23 14	3 36 10	3 0 0	1 5 11	2 10 6	...	...	3 10 0	8 3 4	9 13 6	...	0 12 10	4 1 8	0 12 10	0 14 6	90 0 0	...

PRICES OF WHEAT IN EACH DISTRICT OF THE NORTH-WEST PROVINCE, ON AN AVERAGE OF TEN YEARS, 1826-36.

Divisions and Districts	Ten years average quantity of Wheat obtainable per Rupee in mands.		Ten years average quantity of Wheat obtainable per Rupee in pounds.		Divisions and Districts	Ten years average quantity of Wheat obtainable per Rupee in mands.		Ten years average quantity of Wheat obtainable per Rupee in pounds.	
	Md.	srs.	chs.	Lbs.		Md.	srs.	chs.	Lbs.
Delhi	Delhi	37	4	76	7	12	26	11	45
	Goorgoon	26	1	53	8	4	29	14	61
	Hissar	47	6	97	14	7	31	9	64
Meerut	Sahrn pore	39	4	80	13	6	30	12	63
	Mooz talam ggar	37	6	75	15	9	24	7	50
	Meerut	32	10	65	4	2	38	11	77
Rohilkhand	Bohawalshahr	35	9	66	4	2	28	11	57
	Alyghur	35	12	78	...	...	17	14	36
	Bijnor	1	...	82	4	...	20	1	62
Rajmoulee	Moradabad	33	5	68	8	...	20	12	59
	Budaon	27	4	56	...	...	...	...	...
	Pilibheet	28	1	57	12	...	...	...	...
Rampur	Bareilly	25	3	51	10	...	...	...	...
	Shahjehan pore	33	12	69	6	...	...	...	...
	Benares	...	...	...	...	...	...	...	...

AVERAGE STATEMENT OF THE PRICES OF GRAIN, &C., SOLD IN PERGANNAH COEL, ALL GHUR NORTH-WEST PROVINCES FROM 1844 TO 1853.

Year.	Wheat.		Rice.		Best Grain.		Mat Grain.		Floor.		Dha.		Jowar.		Bajree.		Goor.		Salt.		Ghee.		Oil.		Sugar.		Musa.		Dhal Mash.		Uchar.		Dhal Musor.				
	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.	Mands.	Seers.					
1844	37	8	33	1	16	13	30	7	1	4	10	49	9	38	1	1	2	1	1	1	1	2	1	10	17	9	0	0	0	3	8	25	8	3	8	23	26
1845	36	2	32	2	16	12	36	8	1	5	3	38	7	35	0	1	1	8	1	1	1	1	8	1	13	14	0	7	2	13	10	10	3	10	27	27	
1846	37	7	29	5	15	15	36	7	37	6	6	36	12	33	2	3	4	6	13	0	8	3	39	4	13	6	8	14	30	6	17	8	27	15	19	28	
1847	36	6	29	4	15	15	36	8	1	13	3	39	13	37	8	3	2	14	14	0	7	2	38	2	14	14	0	7	12	19	15	19	8	19	4	27	
1848	34	5	30	6	10	4	36	10	1	11	3	33	15	35	7	3	12	6	6	10	8	3	38	3	12	12	7	12	19	15	19	8	19	4	27		
1849	38	10	31	9	16	10	37	11	1	13	22	5	29	5	1	13	1	17	14	0	8	2	33	6	4	13	33	6	21	4	1	1	31	1	24		
1850	1	6	31	11	16	14	1	8	1	14	1	4	13	1	5	1	21	3	18	14	0	2	22	9	5	30	6	29	9	1	8	9	34	14	22		
1851	1	8	31	10	15	...	1	12	2	1	23	2	1	12	0	1	19	8	18	1	10	2	11	12	5	30	6	18	15	1	10	1	2	24	7		
1852	10	11	27	5	15	5	31	5	36	1	23	27	2	10	1	0	8	13	13	10	1	3	6	12	15	15	0	18	1	27	6	1	1	15	7	1	
1853	28	8	27	1	15	11	29	8	30	10	23	6	10	11	3	4	29	8	14	14	0	3	8	5	11	14	22	5	15	14	30	22	1	26			

MADRAS—PRICES 1851 TO 1871.

The prices of all the staple articles of consumption which attained famine rates in Madras during 1865-66 continued high throughout 1866-67, although reported to have fallen slightly in some districts. The following is an abstract showing the prices of some of the principal products, compared with the prices of 1865-66 and with the averages of the preceding ten years:—

Grains.	Average price per Madras garce for 10 years, 1856-65.		1865-66.		1866-67.		Increase as compared with the average.		Increase in 1866-67 as compared with 1865-66.		Percentage of Columns 3 and 7.	
	Rs.	...	Rs.	...	Rs.	...	Rs.	...	Rs.	...	Rs.	...
1st sort Paddy, per garce	162	...	219	...	258	...	96	...	39	...	17	...
2nd do.	148	...	201	...	291	...	83	...	30	...	14	...
Chollum	188	...	270	...	316	...	128	...	46	...	17	...
Cumbuco	170	...	246	...	297	...	127	...	50	...	20	...
Raggy	170	...	247	...	386	...	176	...	83	...	31	...
Horse gram	210	...	295	...	...	...	...	...	...	...	...	...

In the following statement the price of 2nd sort paddy, which forms the chief article of consumption by the bulk of the population of the Presidency, is given in comparison with the average price of the three preceding periods of five years each:—

Districts.	Price per Garce of 4,800 Seers (120 Maunds.)					
	Average of 5 years 1851-55.	Average of 5 years 1856-60.	1865-67.	Increase compared with Column 2.	Increase compared with Column 3.	Increase compared with Column 4.
1. Ganjam	Rs. 59	77	168	109	51	51
2. Vizagapatam	68	94	152	84	14	14
3. Godavery	78	85	153	75	68	22
4. Kistna	99	85	199	100	34	34
5. Nellore	97	118	206	106	85	84
6. Cuddapah	101	143	275	174	132	67
7. Bellary	90	125	315	225	190	117
8. Kurnool	107	131	266	159	135	64
9. Madras	99	102	218	119	116	53
10. North Arcot	85	119	218	133	99	58
11. South Arcot	91	122	209	118	87	53
12. Tanjore	77	119	221	144	102	70
13. Trichinopoly	82	137	258	176	121	85
14. Madurai	91	149	290	199	141	92
15. Tinnevely	110	155	295	147	102	52
16. Coimbatore	101	171	300	199	129	96
17. Salem	84	145	233	169	103	85
18. South Canara	89	127	198	109	71	33
19. Malabar	98	160	247	149	87	54

STATEMENT SHOWING THE PRICES OF GRAIN AND OTHER CHIEF ARTICLES OF PRODUCE IN THE SEVERAL DISTRICTS OF MADRAS, FOR THE OFFICIAL YEAR 1867-68, COMPARED WITH 1866-67.

Districts.	Rice, 1st sort, per garce.		Rice, 2nd sort.		Paddy, 1st sort.		Paddy, 2nd sort.		Chollum.		Cumbuco.		Raggy.		Vengoo.		Horse gram.		Colandoo.		Wheat.		Gingelly-oil seed.		Lamp-oil seed.		Salt.		Cotton, per candy.		Indigo, per candy.		Sugar, per candy.	
	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.	1866-67.	1867-68.		
Ganjam	541	356	478	292	131	162	112	112	328	140	111	228	151	154	329	154	329	154	329	250	774	362	360	497	270	291	143	140	607	507	113	107		
Vizagapatam	373	227	308	188	56	171	85	85	234	127	111	182	108	108	387	143	387	143	387	353	650	392	484	424	281	281	160	142	740	740	104	100		
Godavery	451	354	435	225	211	173	101	101	226	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Kistna	451	415	428	280	214	197	180	180	226	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Nellore	672	591	689	402	319	277	231	231	229	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Cuddapah	852	526	762	409	367	294	264	264	229	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Bellary	673	526	762	409	367	294	264	264	229	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Kurnool	568	450	528	417	352	293	271	271	256	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Madras	660	431	517	391	245	185	155	155	256	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
North Arcot	583	385	479	359	244	176	155	155	256	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
South Arcot	620	468	577	328	258	198	165	165	223	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Tanjore	661	512	635	477	328	258	207	207	219	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Trichinopoly	668	522	669	453	319	247	215	215	219	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Madurai	732	537	653	474	368	259	216	216	219	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Coimbatore	631	499	617	456	292	210	180	180	219	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
Salem	631	499	617	456	292	210	180	180	219	127	165	182	118	118	440	184	440	184	440	400	696	545	521	342	342	165	165	609	609	47	49	80	80	
South Canara	479	383	459	369	271	194	166	166	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	639	435	655	369	271	194	166	166	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Average	586	405	622	389	268	186	159	159	254	114	286	179	313	212	295	212	295	212	295	490	600	416	725	314	604	246	291	190	121	51	49	77	74	

AVERAGE BAZAAR PRICES OF GRAIN AND SALT PER MADRAS GARCE, AND RAIN REPORT OF ALL THE DISTRICTS OF THE MADRAS PRESIDENCY, FOR THE MONTH OF APRIL 1871, FUSLY 1280.

DISTRICTS.	PRICES OF GRAIN AND SEA SALT.												RAINFALL.					
	2nd sort Rice.		2nd sort Paddy.		Cholum.		Raggy.		Horse-Gram.		Sea Salt.		Northern Section.	Southern do.	Eastern do.	Western do.	Average.	
	Fusly 1279.	1280.	1279.	1280.	1279.	1280.	1279.	1280.	1279.	1280.	1279.	1280.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ins.	Ins.	Ins.	Ins.	Ins.	
Northern Section.	Ganjam	263	241	103	96	170	133	121	117	166	138	319	315	1.50	3.30	4.80	4.10	3.42
	Vizagapatam	299	302	122	125	166	157	155	138	166	169	309	319	2.60	1.30	5.10	1.30	2.57
	Godavery.....	246	189	105	86	135	99	115	91	185	121	276	287	1.24	...	...	0.92	1.08
	Kistna	322	278	146	125	180	177	156	130	209	140	348	353	0.77	0.45	...	0.38	0.40
	Nellore.....	341	234	158	108	175	136	153	121	262	176	324	314	0.42	...	0.41	0.17	0.25
Ceded Districts.	Cuddapah	419	334	193	143	192	171	172	141	231	180	357	367	0.15	0.27	0.43	0.09	0.23
	Bellary.....	377	305	157	124	174	135	161	112	196	143	422	429	0.40	0.33	0.45	0.43	0.40
	Kuruool	417	362	184	159	200	154	188	150	254	183	369	366	...	0.42	...	...	0.10
East Centre.	Madras	342	243	134	96	155	170	155	130	205	170	300	278	...	...	...	...	...
	Chingleput.....	341	232	146	98	210	176	205	146	254	214	206	293	...	...	...	...	...
	North Arcot	326	218	134	86	173	110	167	109	170	145	200	296	1.10	...	0.90	...	0.50
	South Arcot	283	189	129	81	126	91	149	94	173	153	315	330	0.10	0.25	0.05	0.45	0.21
Cauvery.	Tanjore.....	265	223	123	97	131	107	126	101	194	162	303	311	0.87	4.32	0.90	0.80	1.72
	Trichinopoly.....	296	233	133	108	130	102	136	95	154	138	329	318	1.09	0.70	...	1.00	0.69
Southern Section.	Madura.....	362	315	169	147	168	127	158	127	168	138	310	322	1.31	2.15	1.80	1.96	1.80
	Tinnevelly.....	370	326	172	137	163	...	184	153	230	202	315	333	1.55	1.55	2.13	2.24	1.87
West Centre.	Coimbatore.....	380	298	188	137	254	160	188	115	164	136	387	376	0.22	2.09	1.82	2.03	1.69
	Neilgherries	640	427	...	...	304	246	304	183	230	178	457	533	...	...	7.68	5.78	9.78
	Salem.....	326	235	144	100	174	115	142	91	143	112	344	341	0.52	2.07	1.05	1.00	1.16
West.	South Canara	374	265	165	120	...	...	232	152	276	216	284	290	0.25	2.08	2.90	2.0	1.99
	Malabar.....	404	335	186	156	...	...	193	152	263	213	339	341	5.11	7.25	4.92	3.40	5.17

MODERN PRICES,—INDIA.

PRICE CURRENT OF GRAIN, PROVISION, &C., BY MADRAS COMMISSARIAT OFFICERS FOR SEPTEMBER 1871.

	Bangalore.	Bellary.	Cannanore.	Kamptee.	Madras.	Vizagapa- tam	Secunder- abad.	Trichino- poly.	Wellington.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bran	0 0 0	0 9 7 ² / ₃	0 12 6	0 6 8	0 12 6	0 0 0	0 8 11	0 12 10-52 ¹ / ₄	0 0 0
Bread	0 0 0	0 1 6 ² / ₃	0 1 9	0 1 7	0 1 4	0 1 8-21	0 1 4	0 2 1-60	0 2 1-39
Beef, 1st sort.....	0 1 6	0 1 0 ² / ₃	0 1 5	0 1 9	0 1 5	0 2 1-60	0 0 11	0 1 11-27	0 1 5-45
Chenna	0 0 0	0 0 0	0 0 0	1 3 3	1 9 0	0 0 0	1 3 0	0 0 0	0 0 0
Cumbles, black	0 0 0	0 0 0	0 0 0	2 15 0	2 3 0	0 0 0	0 0 0	0 0 0	0 0 0
Firewood	0 2 0	0 2 6	0 1 8	0 1 9	0 2 0	0 1 6	0 1 2 ¹ / ₂	0 1 9-14 ¹ / ₂	0 1 4-16
Gram or Coolty.....	0 4 6	0 6 11 ¹ / ₃	0 10 0	0 0 0	0 7 4	0 8 10	0 8 8	0 6 2-70 ¹ / ₄	0 8 2
Ghee	0 8 0	0 6 0	0 7 0	0 0 0	0 6 4	0 0 0	0 0 0	0 0 0	0 0 0
Kurby	0 0 0	0 4 11 ¹ / ₃	0 0 0	0 3 5	0 0 0	0 0 0	0 5 3	0 0 0	0 0 0
Milk	1 gal. 0 6 0	0 9 4 ¹ / ₂	1 3 2	0 10 2	0 11 6	0 9 4	0 11 8	0 6 8	0 13 10-96
Mutton, 1st sort	0 2 0	0 1 9 ² / ₃	0 4 3	0 2 11	0 2 2	0 2 1-60	0 2 2	0 2 57-60	0 3 6-66
Oil, Cocoanut	gal. 2 0 6	2 0 7 ¹ / ₂	1 13 0	2 15 0	1 8 4	2 12 0	2 10 9	0 10 3	0 0 0
Oil, Lamp	do. 1 5 9	0 0 0	0 0 0	1 5 0	1 3 7	1 12 0	1 10 0	0 15 0	1 0 0
Potatoes	maund. 0 9 2	1 0 8	0 0 0	1 7 3	1 9 0	2 1 4	3 0 1	0 14 8-14 ¹ / ₃	0 7 0-21
Rice, 1st sort.....	do. 1 13 6	0 0 0	1 2 10	0 15 3	0 13 0	0 14 1	1 4 9	0 12 9-60	1 0 8-35
„ 2nd sort.....	do. 0 13 8	1 2 2 ² / ₃	0 0 0	0 0 0	0 0 0	0 0 0	1 8 11	0 0 0	0 0 0
„ for cattle	do. 0 10 6	0 13 4	0 15 1	0 9 7	0 11 5	0 0 0	0 14 3	0 10 5-42 ¹ / ₃	0 0 0
Salt.....	do. 1 0 8	1 0 0	0 12 6	1 10 3	0 12 6	1 3 0 ¹ / ₂	1 5 7	0 15 8-23 ¹ / ₃	1 5 4
Sugar, 1st sort	lb. 0 2 9	0 3 6	0 3 2	0 2 9	0 3 3	0 0 0	0 3 4	0 0 0	0 3 3-38
„ ordinary.....	do. 0 1 2	0 1 3 ¹ / ₃	0 2 0	0 0 0	0 0 0	0 2 8 ¹ / ₂	0 1 5	0 1 9 ¹ / ₃	0 0 0
Straw	maund. 0 1 5	0 2 10 ¹ / ₂	0 2 4	0 3 4	0 1 10	0 2 6	0 2 11	0 1 5-78	0 8 6-40
Tobacco, 1st sort	do. 0 0 0	0 0 0	0 0 0	0 0 0	2 13 10	0 0 0	0 0 0	0 0 0	0 0 0
Wheat	do. 1 6 6	0 0 0	0 0 0	0 0 0	1 4 10	0 0 0	0 0 0	0 0 0	0 0 0
Wheat flour	lb. 0 0 0	0 0 0	0 3 0	0 2 0	0 1 9	0 0 0	0 3 6	0 0 0	0 0 0

FOR THE MONTH OF OCTOBER 1871.

Bran	maund. 0 0 0	0 9 7 ² / ₃	0 12 6	0 6 8	0 12 6	0 0 0	0 8 11	0 12 10-52 ¹ / ₄	0 0 0
Bread	lb. 0 0 0	0 1 6 ² / ₃	0 1 9	0 1 7	0 1 4	0 1 8-21	0 1 4	0 2 1-60	0 2 1-39
Beef, 1st sort.....	do. 0 1 6	0 1 0 ² / ₃	0 1 5	0 1 9	0 1 5	0 2 1-60	0 0 11	0 1 11-27	0 1 5-45
Chenna	maund. 0 0 0	0 0 0	0 0 0	1 3 3	1 9 0	0 0 0	1 3 0	0 0 0	0 0 0
Cumbles, black	each. 0 0 0	0 0 0	0 0 0	2 15 0	2 3 0	0 0 0	0 0 0	0 0 0	0 0 0
Firewood	maund. 0 2 0	0 2 6	0 1 8	0 1 9	0 2 0	9 1 6	0 1 2 ¹ / ₂	0 1 9-14 ¹ / ₂	0 1 4-16
Gram or Coolty.....	do. 0 4 6	0 6 11 ¹ / ₃	0 10 0	0 0 0	0 7 4	0 8 10 ¹ / ₃	0 8 8	0 6 2-70 ¹ / ₄	0 8 2
Ghee	lb. 0 8 0	0 6 0	0 7 0	0 0 0	0 6 4	0 0 0	0 0 0	0 0 0	0 0 0
Kurby	maund. 0 0 0	0 4 11 ¹ / ₃	0 0 0	0 3 5	0 0 0	0 0 0	0 5 3	0 0 0	0 0 0
Milk	1 gal. 0 6 0	0 9 4 ¹ / ₂	1 3 2	0 10 2	0 11 6	0 9 4	0 11 8	0 6 8	0 13 10-96
Mutton, 1st sort	lb. 0 2 0	0 1 9 ² / ₃	0 4 3	0 2 11	0 2 2	0 2 1-60	0 2 2	0 2 0-57 ² / ₃	0 3 6-66
Oil, Cocoanut	gal. 2 0 6	2 0 7 ¹ / ₂	1 13 0	2 15 0	1 8 4	2 12 0	2 10 9	1 10 3	0 0 0
Oil, Lamp	do. 1 5 9	0 0 0	0 0 0	1 5 0	1 3 7	1 12 0	1 10 0	0 15 0	1 0 0
Potatoes	maund. 0 9 2	1 0 8	0 0 0	1 7 3	1 9 0	2 1 4	1 8 6	0 14 8-14 ¹ / ₃	0 7 0-21
Rice, 1st sort.....	do. 1 13 6	0 0 0	1 2 10	0 15 3	0 13 0	0 14 1	1 4 9	0 12 9-60	1 0 8-35
„ 2nd sort.....	do. 0 13 8	1 2 2 ² / ₃	0 0 0	0 0 0	0 0 0	0 0 0	1 8 0	0 0 0	0 0 0
„ for cattle	do. 0 10 6	0 13 4	0 15 1	0 9 7	0 11 5	0 0 0	0 14 3	0 10 5-42 ¹ / ₃	0 0 0
Salt.....	do. 1 0 8	1 0 0	0 12 6	1 10 3	0 12 6	1 3 0 ¹ / ₂	1 5 7	0 15 8-23 ¹ / ₃	1 5 4
Sugar, 1st sort	lb. 0 2 9	0 3 6	0 3 2	0 2 9	0 3 3	0 3 6	0 3 4	0 0 0	0 3 3-38
„ ordinary.....	do. 0 1 2	0 1 3 ¹ / ₃	0 2 0	0 0 0	0 0 0	0 2 8 ¹ / ₂	0 1 5	0 1 9 ¹ / ₃	0 0 0
Straw	maund. 0 1 5	0 2 10 ¹ / ₂	0 2 4	0 3 4	0 1 10	0 2 6	0 2 11	0 1 5-78	0 8 6-40
Tobacco, 1st sort	do. 0 0 0	0 0 0	0 0 0	0 0 0	2 13 10	0 0 0	0 0 0	0 0 0	0 0 0
Wheat	do. 1 6 6	0 0 0	0 0 0	0 0 0	1 4 10	0 0 0	0 0 0	0 0 0	0 0 0
Wheat flour	lb. 0 0 0	0 0 0	0 3 0	0 2 0	0 1 9	0 1 3	0 3 6	0 0 0	0 0 0

PRICES OF CEREALIA IN INDIA.

(BY COLONEL SYKES, 1849.)

"THE first Price List (*see* Table I. hereafter) gives the average number of seers per rupee of 2s. at seven different markets in the collectorates of the Deccan, under the Bombay Presidency, from the years 1827 to 1845, inclusive. The grains are wheat, rice, gram, bajra, and jowaree. In this table the averages are given in the local seers of the markets; for the most embarrassing discrepancies exist in the magnitude of measures of the same denomination even at neighbouring villages; and this fact should be generally known to prevent misconceptions in regard to the absolute value of local means of supply. I present the table also in its present state, to warn the speculator against an entire reliance upon a system of averages for a series of years; and particularly to guard him against a reliance upon the prices of any one year continuing in the following or succeeding years. In fact, the produce of the khurreef harvest is dependent on the continuous but temperate supply of water during the monsoon, and the crops should be equally removed from the extremes of being drowned or dried up. In the rubbee, or spring, or dry season harvest, the crops are influenced by the amount of dew deposited, and departures from a normal state in all these matters produce the most violent fluctuations in prices. For instance, the prices of the khurreef produce at Indapoore fluctuated from 15½ seers and 18 seers of bajra per rupee in 1845 and 1832 respectively, to 58 seers and 54 seers in the years 1837 and 1828 respectively. The extreme range between any one year at any one of the seven markets and any other year was, from 15½ seers at Indapoore in 1845 to 61 seers at Kulus in 1828. It will be observed also that the prices at the seven markets sometimes differ widely from each other in the same year. In the produce of the rubbee, or dry season crop, we find wheat varying in price, at Kulus, from 13 seers in 1845, to 42 seers in 1837; and at Sewnere, in the same years, from 13 seers to 44 seers. The extreme range in the nineteen years appears to have been from 12 seers in the Mawals, or hilly tracts, in 1845, to 44 seers at Sewnere in 1837. These facts offer sufficiently instructive lessons; and as the figures used are averages of prices for the year in each market, the fluctuations within the year, were they known, might exhibit greater discrepancies.

"Table II. presents the local seer measures of No. 1 reduced to Indian seer measures, each seer containing 14,400 grains weight avoirdupois of bajra, which, from the uniformity and unchangeableness of the seed, is looked upon as the best standard by which to fix the capacity of a native measure. This plan, however, is not so efficient as one I recommended to the Government of Bombay twenty years ago. With a view to insure uniformity in weights and measures throughout the Deccan, I suggested that the Company's rupee should be the multiple, whether for weights or measures; and that measures of capacity, without regard to form, should contain a quantity of water at the ordinary temperature, equal to the weight of a prescribed number of rupees. This would have insured sufficient exactness for all practical purposes; and the means of testing the accuracy of the weights and measures would always have been available to the Collectors and Magistrates, and the native names of the divisions would have been preserved. This simple plan, however, remains to be adopted.

"The reduction of the local measures of Table II. into Indian measures was effected by Mr. Chapman (Civil Engineer for the Bombay Railway), and must have been a work of infinite labour, as he had to ascertain the exact value of each local seer. The annual averages in Indian seers, so reduced, were converted by me into avoirdupois weight, and consequent upon that last conversion the price per quarter English has been determined, and the following are the results:—

Grains.	Indian Seers per Rupee, average of nineteen Years.	Indian Seers in Avoirdupois Weight.	Prices per Quarter English.
	Number.	lbs. oz.	s. d.
Wheat.....	31 5-10ths	64 5	14 10
Rice.....	17 17-19ths	36 13	0 7-10ths per lb.
Gram.....	29 12-19ths	60 5	15 11
Bajra.....	40 7-10ths	82 10	11 7
Jowaree.....	48 16-19ths	100 8	9 6

"It is thus shown that an average of years gives 64 lbs. 5 oz. of wheat for 2s., 36 lbs. 13 oz. of rice, and 100½ lbs. of that nutritious grain jowaree (*holcus sorghum*) for 2s.; a sufficiency to support a man for two months at least, if the dietary in the prisons of the North-Western Provinces and Bengal be taken as a standard. In these prisons the daily allowance to a convict is from 1 lb. to 2 lbs. of wheaten flour, regulated by the nature and duration of the hard labour to which the convict may be condemned. But Table II. shows that in 1828 the average price of jowaree gave nearly 137 lbs. avoirdupois for 2s.; so that a man could support himself for much less than a half-penny per diem, and get fat upon it. But if reference be made to Table No. I., it is seen that at Kulus, in the years 1828 and 1843, there were eighty local seers of jowaree per rupee, or 99½ Indian seers, equal to 204 lbs. avoirdupois, for 2s., or more than 2 lbs. for a farthing; so that a man could live for less than a farthing per diem for the cost of meal. In wheat it is seen that the average prices in 1828 and 1836 were 36½ and 36½ Indian seers per rupee, equivalent to 74 lbs. and 75½ lbs. avoirdupois. The above bread-grains at such cheap rates, are within a moderate distance of the sea coast. But Tables III., III.*, III.** carry us further inland, and the cheapness is very much greater. These tables are from Colonel Sleeman, the Commissioner of the Sangor and Nurbuddah territories, and give the prices at seven markets within his Commissionership from 1831 to 1840, inclusive, and from 1843 to 1846, both inclusive; but the prices of wheat, gram, and rice, only are given. In these tables it is shown that at Baitool, in 1843, as much as 167 lbs. avoirdupois of wheat were sold for 2s., and at the seven markets enumerated, the price varied in the year only from 5s. 6d. per quarter English to 6s. 8d. In succeeding years the prices were slightly enhanced; but in 1846, famine prices ruled, owing to the failure of the monsoon; that is to say, at Baitool the price of wheat, which in 1843 was 5s. 6d. per quarter, became 21s. 8d. But the average prices of wheat at the seven markets for the years 1843, 1844, and 1845, was 7s. 6½d. per quarter; gram similarly was 7s. 7½d. per quarter; and rice 4s. 4½d. per cwt. For the ten years preceding, from 1831 to 1840, the average price of wheat was 10s. 6d. per quarter (Table III**).

"Table IV. gives the prices at Hoshungabad for various periods, upon the authority of Colonel Ousely, the principal Assistant Agent to the Governor-General. Mr. Chapman has reduced part of this table to the price per ton in favour of wheat, gram, and rice, from the years 1822 to 1838, both inclusive. The prices are separately given for November, the sowing time, and June the storing time. Prices are somewhat dearer at sowing time, but not markedly so. The fluctuations in prices in this long period are less than might be expected. It will suffice to give the maximum and minimum prices of wheat, gram, and rice, at the sowing or dearest time. In 1826, wheat was 5s. the quarter, gram, 3s. 7d. per quarter, and rice, 2-83 lbs. for 1d., or 33-96 lbs. for 1s., or 3s. 3½d. per cwt. In 1833 the monsoon failed, and in 1834 famine prices ruled in consequence. Wheat was 23s. 10d. per quarter, gram 14s. 9d. per quarter, and rice 146 lbs. for 1d., or 17-52 lbs. for 1s., or 6s. 5d. per cwt. The average prices for these sixteen years, including the years of dearth were, wheat, 10s. 8½d. per quarter, gram, 7s. 11d. per quarter, and rice, 4s. 7½d. per cwt. As I would rather lean to the unfavourable view of prices than to the favourable, I shall not give the prices in harvest runs.

"Table V. was supplied by the Resident at Nagpoor, Colonel Spiers, and contains the accounts of the quantities, and the price of salt imported into Nagpoor in 1846, the cost of carriage to and from the coast, and the prices of grains for the years 1843, 1844, and 1845; but as the monsoon had failed in all these years, particularly in the last, little use can be made of this table. Nevertheless, wheat in 1843 was 113½ lbs. for 2s., or 8s. 7d. per quarter, and in 1845, the scarcity year, 59½ lbs. for 2s., or 10s. 1d. per quarter, and the average of the three years was 89½ lbs. for 2s., or 10s. 10d. per quarter. The average of the cheapest rice 59½ lbs. for 2s., or 3s. 9d. per cwt., and the dearest 33½ lbs. for 2s., or 5s. 11d. per cwt. The cheapest gram 82½ lbs. for 2s., or 11s. 8d. per quarter; the dearest 58½ lbs. for 2s., or 16s. 4½d. per quarter, and the average 73½ lbs. for 2s., or 13s. 1d. per quarter. It is seen from Colonel Spiers's memorandum that the cost of taking cotton or other produce from Nagpoor to Bombay and back is 50 rupees for 7 maunds (about 19s. 5d. per cwt.); but this is for the double journey, and the single trip, supposing the cart loaded both ways, would cost 9s. 8½d. per cwt., or above 1d. per lb. If the cost of carriage be in Nagpoor rupees the above sums are respectively 15s. 5d. and 7s. 8½d.

"Table VI. gives the prices of rice, wheat, jowaree, bajra, and gram, in Guzerat, at the cities of Ahmedabad, Khara, Broach, and Surat, on the 15th of August 1846. As the prices are only for one year, and that a year of scarcity, they cannot afford any guide for the usual prices in Guzerat. It will suffice to state that the average price of wheat at Ahmedabad was 27-6 seers per rupee (55½ lbs.) or 17s. 11d. per quarter;

the cheapest was 30.7 seers (72 lbs.), and the dearest 24 seers (49½ lbs.), while at Broach the average was only 12.63 seers (25½ lbs.), the lowest price, 14.20 seers (23½ lbs.), and the highest 11.20 seers (23 lbs.). The average price of rice at Ahmedabad 25½ seers (52½ lbs.), or 4s. 3d. per cwt. gram 16½ seers (34½ lbs.) per rupee, or 28s per quarter, jowaree 34½ seers (71½ lbs.) or 13s. 5d. per quarter, bajra, 27½ seers per rupee, (56½ lbs.), or 16s. 11a. per quarter.

Tables VII. and VIII. give the retail prices respectively at fifty-three and fifty-six military stations in the Bengal Presidency for the years 1845 and 1846 of bread-stuffs, beef, mutton, butter, sugar, fowls, &c. These tables labour under great disadvantages, as they do not give the wholesale prices of any article, and are only for two years, and those years of comparative scarcity. But even with these disadvantages it is found that wheat in 1845 averaged 57 lbs. 10 oz. for 2s., or 14s. 8d. per quarter; the first sort of rice, 25 lbs. 7 oz. for 2s., or $\frac{9.5}{100}$ of a penny per lb., or 8s. 9½d. per cwt., and the third sort of rice, 45 lbs. 4 oz. for 2s., or $\frac{5.5}{100}$ of a penny per lb., or 4s. 11d. per cwt.; dhall, or split peas, 40 lbs. 12 oz. for 2s., or 23s. 6d. per quarter; flour, 31 lbs. for 2s., or $\frac{7.5}{100}$ of a penny per lb.; sugar-candy, 6 lbs. 10½d. oz. per rupee, or 3½d. per lb.; salt, of the first sort, 20 lbs. 9 oz. per rupee, or 1½d. per lb., or 10s. 11d. per cwt. But these averages would be fallacious guides were the merchant to allow them to influence his purchases; and the return therefore affords a useful lesson, that even averages in statistics may mislead. For instance, the average price of rice is 25 lbs. 7 oz., and of the second kind, 45 lbs. 4 oz.; while at Chittagong, a place accessible by sea, it is respectively 82½ lbs. and 102½ lbs. per rupee, or 2s. 8½d. and 2s. 2½d. per cwt., and the same feature is observable in some other articles. With respect to the price of meat and fowls it is seen that bullocks varied in price from 5 rupees, or 10s. per head, at Chunar to 7 rupees 10 annas, or 15s. 6d. at Calcutta, and 20 rupees, or 40s., at Allahabad; sheep vary from 5 rupees 2 annas, or 10s. 3d.; at Calcutta, to half-a-rupee or 1s., at Benares; and the ordinary price would appear to be about 2s. 6d. for a sheep. Fowls are classed in three sorts, and vary in price from two, three, and four at Lucknow, of the respective sorts, per rupee, to twenty of the first and second sort, at Almorah. In the return for 1846 the prices are somewhat enhanced, but not sufficiently so to render it necessary to go into details."

SALT MONOPOLY.—We object to all monopolies, and to all export duties. When the opium monopoly is abolished in India, we would however, upon fiscal grounds alone, consider an export duty on opium justifiable. The salt monopoly, though an undoubted evil, was formerly far more so than since a great reduction of price was made by the Company; and from the following statement of Colonel Sykes, the oppressive character of this monopoly appears to have been greatly exaggerated:—

"Salt.*—It has been shown that the average price of the best salt was 20 lbs. 9 oz. for 2s., varying at different places from 5½ lbs. at Calcutta or 38s. 11d. per cwt. (refined for European families?) to 49½ lbs. at Cuttack, or 4s. 6½d. per cwt.; but it will be recollected that these are the retail prices of a monopolised article. The duty on imported salt into India has been twice reduced within the last three years. On the 18th of October 1844, it was ordered by the Supreme Government to be reduced from 3½ rupees (6s. 6d.) to 3 rupees (6s.) per maund of 82½ lbs. avoirdupois. On the 31st of March 1847, it was further reduced to 2½ rupees, or 5s. 6d. per 82½ lbs. At the previous period the Government store-salt in Bengal was directed to be sold wholesale at prices varying, according to the reputation of the salt at the ten places of manufacture, † from 356 rupees per 100 maunds (8,228½ lbs.) of Madras salt to 400 Rupees for Cuttack salt. On the 31st of March 1847, the prices were further reduced to 331 rupees and 375 rupees per 100 maunds for the salt of the same places respectively, and the Government pledged itself not to alter these prices before the 1st of April 1849. It is thus seen that the wholesale price of the Madras salt was about 25 lbs. per rupee, or 12½ lbs. for 1s., or something less than 1d. per lb., and that of Cuttack salt about 20½ lbs. per rupee. At Calcutta therefore the retail price (5½ lbs.) of the best salt was four times that of the wholesale price; and generally in the Bengal provinces, excepting at Cuttack and Chittagong, where the market retail price was lower than the Government wholesale price (strange as it may appear) the profits to the wholesale purchaser must have been very considerable indeed. But in case we look to prices in the North-Western Provinces, Bundelcund, Malwa, and our newly-acquired provinces beyond the Sutlej in the Punjab, the anomalous and startling fact presents itself that the retail prices, with few exceptions, are below the wholesale prices in Bengal, showing that there is a source of supply independent of the Government sales. For instance, at sixteen stations from Calcutta to Allahabad (always excepting Cuttack and Chittagong) the average retail price of the best salt is 12½ lbs. for 2s., a little more than half the wholesale price of Cuttack salt, 20½ lbs.; but beyond the limits of Allahabad, at twenty-nine stations, the average retail price is 23½ lbs., while the wholesale price at which Cuttack salt was put up by Government was only 20½ lbs. for 2s. Nagpoor is supplied from the western coast of India, and on the 30th of July 1846, the price of salt was 30½ rupees per maund of 611 lbs. avoirdupois, giving not quite 20 lbs. per rupee; Nagpoor, therefore, could not have been the channel of supply. But at Kheir, in the Poona Collectorate, under the Bombay Government, the following are the prices of salt in the respective years:—

Years.	Local Seers.	Indian Seers.	Tolas.
1840.....	34	43	28
1841.....	32	40	64
1842.....	33	42	6
1843.....	30	38	20
1844.....	31	39	22
1845.....	24	30	48

"The average is nearly 35 Indian seers per rupee, or 72 lbs. avoirdupois, instead of 20½ lbs. as in Bengal, and 20 lbs., as at Nagpoor, or 23½ lbs. as in the North-Western Provinces; the western coast no doubt therefore supplies Central India and Bundelcund to some extent, but the North-Western Provinces are probably supplied from the salt-lakes of the Punjab, or from the salt-lakes of Ajmere. It is right here to state that the salt-tax in the North-Western Provinces is levied as a customs' duty only.

"Very much has been written regarding the pressure of the salt monopoly upon the people of India, and the above facts and prices afford the means of putting the value of the assertion to a practice test, and for fixing the real portion of a man's wages which he is compelled to expend upon salt as a necessary of life. In the first place the so-called monopoly is confined to Bengal, where the average retail price of the best salt is about 20½ lbs. per rupee. Various native authorities concur in stating that a single man consumes one seer of salt (14,400 grains) per month, but that a family average about three-quarters of a seer (10,800 grains). In the goals of the North-Western Provinces, a convict is allowed 225 grains per diem which, for thirty days, is 450 grains less than half a seer, and is 250 grains less than one pound avoirdupois, and it is looked upon as ample. But taking three-quarters of a seer per head (10,800 grains), or even one seer (14,400 grains), the rupee's worth of the best salt, which the poor do not consume, would last a man, in the first case, 13½ months, and in the second case 10 months; and as the average wages of an agricultural labourer are three rupees, or 6s. per month, and all other classes have higher wages, it results that one-third of a month's wages supplies a man's salt for 13½ months, at 10,800 grains, or three-quarters of a seer per month, or at the allowance of one seer per month, two shillings' worth of salt lasts him ten months; three-quarters of a seer per month costing him about the fourth of a farthing per diem, and one seer costing a scarcely appreciable fraction more. And yet it has been deliberately asserted in print, for selfish purposes, that a year's salt for a labourer costs him three months' wages. But if the Kheir average price of 35 seers per rupee be used, then 35 seers will last a man 35 months, at a cost of $\frac{1}{35}$ th of a penny per month, or 0.025 of a penny per diem, and a glance at the Tables VII. and VIII. will show that two shillings' worth of salt at many places in the North-Western Provinces will last a man from eight to twenty-three months. At Calcutta the retail price of 5½ lbs. is 2s. (although it is shown the Government sell 20½ lbs. to 25 lbs. for 2s.), no doubt presses severely upon a poor man, for a third of a month's wages, or 2s., would supply him with only three months' salt instead of thirty-five, eighteen, or ten months' salt, as elsewhere; but this must be the price of refined salt, which of course is not used by the poor. This severe pressure, however, exists only in Calcutta, and is to be attributed to the cupidity of the retailers, and not to the Government. In Bombay, from an invoice of 200 tons of salt in July 1845, of Messrs. Nicol and Co., sent to Calcutta, the cost to them including excise duty of 1s. 6d. per 82½ lbs., and carriage from Tannah to Bombay by water, was 2s. 5½d. per cwt.; there were therefore 45 seers, or 92½ lbs. for 2s., and a third of a labourer's monthly wages at 3 rupees per mensem, would supply him with salt for forty-five months. The wholesale price of salt in London varied in the years 1844 and 1845 from 37s. (coarse) to 45s. (fine) per ton, and in 1846 and 1847 from 35s. (coarse) to 47s. (fine) per ton.

* See remarks on Taxation, &c., hereafter.

† Hedgilee, Tumlook, 24-Pergunnahs, Chittagong, Arracan, Kurra, Cuttack, Balasore, Kburdah, Madras.

The following table exhibits the final results of prices in contrast

Places.	Wheat, per Quarter.	Rice, per Cwt.	Grain, per Quarter.	Flour, lbs. per R. spec.	100 or Dial, per Quarter.	Jobs, per Quarter.	Ba. Pa. per Quarter.	Sugar, per Cwt.	Salt, per Cwt.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
London, November 1846	57 0	22 0	...	11 52 0	...	...	...	53 0 49 0 45 0 50 0 49 6	...
London, June 1st 1847	102 0	24 6	...	...	68 10	...	...	...	...
Bengal, fifty-three markets, 1845 and 1846	16 8	4 11 6 9 1/2	14 9	31 23 6	...	...	...	...	9 0 10 11 11 4
Bengal, imports by sea	14 11	6 2 1/2	15 11	...	...	9 6	11 7	...	3 1
Deccan, averages of nineteen years	5 6 to 7 6 3/4	4 4 1/2	7 7 1/2	...	...	...	...	...	...
Saugor, averages of three years	10 10	3 9 5 11	13 1	...	12 2	8 0	12 7	...	9 1 1/2
Nagpoor, averages of three years	17 11	4 3	28 0	...	...	13 5	14 11	...	...
Guzerat, averages of one year of scarcity	10 8 1/2	4 1 1/2	7 11	...	...	...	...	46 0 58 0 35 0 to 46 0	1 9 to 2 4 1/2
Hoshungabad, averages of sixteen years	92 2	34 0 20 6 35 0 15 0	...	...	58 6	...	...	...	...
London, 18th of June 1847	...	...	...	...	...	...	...	...	...
Bombay, 1845	...	...	...	...	...	...	...	...	2 1/2
Cuttack	...	...	...	...	...	...	...	...	4 0

"I annex Messrs. Nicol's invoice of salt from Bombay, and for record and comparison add the contract prices of the supplies to the East India Company's Military College at Addiscombe."

"It now remains to consider whether the prices given of the cerealia in India offer sufficient inducement to the speculator, in seasons of scarcity in Europe, to look to India for supplies. *Prima facie* the case is conclusive from the comparatively remarkable cheapness of grain and pulse in India; but the element of the cost of transit from India to England must now be taken into consideration; and this will be best done by putting it into juxtaposition with the cost of the freight of wheat from the most distant sources of supply in Europe, namely Odessa and Alexandria. The following statement is from the information of a gentleman in Mark Lane, of great experience in the corn trade. Another consideration also is the loss occasioned by the destruction of the grain by weevils in transit.

"The price of fine Polish Odessa red wheat at Odessa, free on board, in ordinary years, is from 25s. to 32s. per quarter. This corn weighs from 60 1/2 lbs. to 61 1/2 lbs. per bushel. Freights from Odessa to London are from 6s. 6d. to 8s. 6d. or 9s. per quarter. The ordinary duration of the voyage is two months. This year (1847) some vessels have been four months on the passage, and some only six weeks.

"At Alexandria the price in ordinary years is from 18s. to 25s. per quarter free on board; weight 56 lbs. to 59 lbs. per bushel; freight 6s. to 7s. per quarter. The duration of the voyage much the same as from Odessa, the principal detention being at the Gut of Gibraltar.

"The prices would doubtless be brought down by plentiful harvests at home, and free access to all the world for wheat.

"It is believed that the weevil is bred within the grains of the wheat, the egg being deposited at some period during the formation of the grain; for the insect has often been found in the middle of grains which were on the outside perfectly sound. After the insect has eaten its way out of its native grain, no doubt it proceeds to attack others. It has also been seen in flour brought from India in a metal caustic hermetically sealed.

"That the length of the voyage does not produce the weevil is proved by the fact that cargoes of wheat come from Australia perfectly free from it and in the finest possible condition, although often nine months on board; and the wheats of Australia fetch the very highest prices in the English markets.

"The wheats of Poland brought from Odessa are rarely infected with weevil, so also those from the ports of the Baltic. When it occurs in these, it is to be traced to mismanagement, such as storing the grain in foul warehouses, &c.

"But the wheats from Turkey, Egypt, the Italian States, and Spain, are almost invariably attacked with weevils. In some cases of great neglect the insect has eaten half the weight of the grain.

"Wheats from the Baltic, when they arrive "out of condition," are hot and moist. The heat seems to arise from a vegetable fermentation occasioned by the damp state in which the grain must have been gathered and put into bulk. But those from the Mediterranean when hot (and they are very hot) are dry. The heat dissipated at once by the mere act of separation in the process of unloading, but it immediately returns on the grain lying again in bulk. It apparently arises from the quantity of animal life in the grain.

"When grain is received in the last-mentioned state it is put into conical heaps. The weevil always seeks the top; in due time therefore the top of each cone is taken off, and with it the greater part of the weevil. This process, and the previous ravages of the insect of course destroy much valuable grain.

"From comparisons of the wheat grown in different countries it is inferred that the weevil is produced most plentifully, if not exclusively, in wheat grown in a climate which is unduly dry.

"Supposing the above view of the origin of the weevil to be accurate, it is not believed that the substitution of threshing-machines for the bullocks and earthen floors used in India would remedy this evil, although they would improve the article in other respects; and it is also thought that insect life, while in the egg, will endure without destruction any heat to which the grain can be safely subjected.

"American wheat, of which till this year (1847) little has been imported, do not stand high in the estimation of English millers; they do not like the soil on which they are grown. Little has been done with them in ordinary years to supply trustworthy facts as to costs and freights.

"Indian wheats if they can be brought over in good condition, are likely to be much approved.

"Such are the opinions of a trustworthy and experienced person; and if the lowest price stated of Odessa wheat be taken, 25s. per quarter, and the lowest rate of freight, 6s. 6d. per quarter, then a ton of wheat would be introduced into England at a cost of 116s. 8d. for the cost price of the wheat, and 30s. 3d. for freight, making a total cost per ton of 146s. 11d. Freights from India vary excessively; but assuming a very high freight of 5l. or 100s. per ton, and taking the average of all the averages of the price of wheat in the preceding tables, namely, 13s. 1d. per quarter, or 61s. per ton, then the cost of a ton of Indian wheat landed in England would be 161s., and in ordinary seasons it would not be worth a speculator's while to import it from India. But with respect to other grains, some of which are three or four times cheaper than wheat, the same objection would not exist, and they might be imported to a great profit, even in ordinary seasons, could a taste for them be induced. But in seasons of scarcity like that of the past year, when the price of wheat has varied in the London market from 57s. per quarter (266s. per ton, in November 1846) to 102s. per quarter (476s. per ton, on January 1st 1847), then India may be looked to with confidence for a supply, rendering large profits to the importer; India having the advantage also of ripening its grain crops in January and February, five months before those of Europe are available. It may be objected that a larger demand upon India would greatly raise prices, and probably permanently so; but my reply to this objection is that about two-fifths of the whole fertile soil of India are at present untilled, and would necessarily be brought into cultivation to meet an increased demand for cereal supplies.

* Since the above was written, Lieut. Burke, of the Bombay Engineers, in an official report to Government, describes a superficial deposit of good salt on the Dutch frontier of Sincde near Licput Bunder, capable of supplying one hundred millions of people for above 1,000 years, at 20 lbs. per head per annum. This salt could be delivered at Bombay at 5s. per ton, while Cheshire salt put on board ship at Liverpool, is 12s. per ton.

TABLE I.—ANNUAL AVERAGE OF LOCAL SEERS OF GRAIN per Rupee of Two Shillings at Seven Localities in the Collectorate of the Deccan, from the Year 1827 to 1845, both inclusive.

Localities.	1827	1828	1829	1830	1831	1832	1833	1834	1835	1836	1837	1838	1839	1840	1841	1842	1843	1844	1845
WHEAT.																			
Sewnerc	22	32	27	28	28	21½	23	28	32	32	44	34½	26	28½	33	24½	32	26	13
Brahmunwaree	23	32	26	30	26	13	23½	29	32	36	28½	22½	23	31	35	24½	32	26	12½
Paubul	30	32	23	22	32	16½	16½	32	21½	25	23	28	22	20	20	24	24	20	13½
Poorundhur	25	26½	26½	24	28	22½	22½	21½	25	27	31½	21	20½	25	23	29	32	24	16
Indapoor	21	30	23½	25	24	17	16	22½	25	30	34	21	21	25	29	25	24	25	14½
Kulus	24	22½	30	30	28	24	17	30	28	36	42	36	23	36	29	20	25	25	13
Mawul	...	...	...	...	21½	16½	18½	22	26	30	26	30	18	20	24	23	30	20	12
RICE.																			
Sewnerc	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brahmunwaree	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paubul	19	21	17	23	16	12	13	22	22	16	16	15	16	14	11	16	16	18	13
Poorundhur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indapoor	9	10½	10	9½	9½	9	10	12	10½	11½	9	9½	10	13	13	13	12	12	8½
Kulus	11	10	9	10	10	11	13	11	15	14	15	13	14	13	14	12	14	15	12
Mawul	...	...	...	24	22	24	17½	24	22	18	24	23	15	19	21	21	22	19	...
GRAM.																			
Sewnerc	29	40	37	29	26	32	24	30	32	40	42	34½	18	28½	34	36	37	25	12
Brahmunwaree	28½	36	28	28	21½	17	23½	26½	28	34	36	25½	20	24	35	31	36½	24½	12
Paubul	24	36	29	18½	19	13½	14	16	20	30	26	33	20	20	20	24	24	20	13
Poorundhur	23	27	22½	22½	24	20½	21½	19½	23½	32	32½	21	16½	24½	20	32	32	24	13½
Indapoor	24	22	29	25	13	13½	18	20	19	42	34	18	19	17	28	25	30	24	12
Kulus	18	18	14	16	15	18	19	18	15	16	20	22	24	24	30	31	22	26	12
Mawul	...	...	...	22	18	19½	18	22	26	33	28	25	16	17	24	22	31	23	12
BAJRA.																			
Sewnerc	27½	42	26	31½	33	22	36	32	32	34	40	21½	32	39	32	36	32	26	16
Brahmunwaree	26	36	30½	37	31	20½	34½	34	33½	29	40	25	31	36	31½	38	36½	25½	17
Paubul	33	46	44	44	40	18	22	40	37	32	33	34	32	33	32	37	37	24	16
Poorundhur	32	37½	34	26	30	22½	32½	30½	30	32	31½	27½	27½	33	29½	41	40	28½	17
Indapoor	30	54	42	38	32	18	38	42	40	44	58	29	38	46	44	54	36	25	15½
Kulus	32	64	40	36	44	25	35	56	36	44	54	34	44	48	48	40	54	29	17
Mawul	...	...	...	31½	27	20	18½	26½	28	28	27	30	20	28½	23	28	34	22	...
JOWAREE.																			
Sewnerc	32	44	...	32	40	36	39	38	...	32	34	38	36	38	43	44	48	30	18½
Brahmunwaree	30	34	31½	44	36	20½	44½	48	40½	33	54	34	36	38	34	44	48	28½	17½
Paubul	44	48	48	40	38	23	24	44	39	36	40	46	36	36	40	44	44	28	19
Poorundhur	36	40	36	32	34	27½	38½	34½	32	36	11½	29½	30½	36	35	50	50	32	19½
Indapoor	38	56	46	42	40	21	44	46	48	62	68	42	50	62	76	50	29	17	...
Kulus	36	80	56	69	56	26	62	56	52	56	72	62	46	66	62	56	80	30	20
Mawul	...	...	40	...	33	33	31	36	34	32	37	25	20	32	38	38	37	28	...

Extract from a Letter of Colonel Sleeman to J. Chasman, *Patel Jhansie*, July 24th, 1846.

"A memorandum of prices of grain, &c., is enclosed. The prices of grain in the Saugor districts is influenced chiefly by the external demand from Khandeish (S. W.), Nagpore (S.), and Bundelcund (North). In the Nerbudda valley, districts of Jabbulpore, Nursingpore, and Hoshungabad, the price in 1845 varied from 45 seers, wheat and gram, the rupee (Company's rupees, and 80 to the seer) to 65; but in the beginning of 1846 the price of wheat and gram rose to 18 seers only for the rupee in Hoshungabad from the increased demand from Indore and Khandeish. The harvests have been even better than ordinary, and promised to be so when prices rose; and had not the crops in Khandeish failed, the prices must have fallen from 60 to 80 or 100 seers the rupee, for gram, and from 55 to 75, or 95, wheat. Wheat generally sells about 5 seers the rupee dearer than gram when both are cheap; the difference lessens as prices rise generally, and sometimes gram sells even dearer than wheat."

TABLE III.—AVERAGE PRICES OF GRAIN in the Saugor and Nerbudda Territories for Three Years, sold on Company's Rupees, from 1843.

Districts.	1843			1844			1845			1846*		
	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.
Saugor	1 29 13	1 27 7	...	1 26 7½	1 22 1	...	1 1 15	1 2 1½	...	0 26 4	0 27 8	...
Dumoh	1 23 6	1 33 2	...	1 27 10	1 30 6½	...	1 0 13	1 5 1	...	0 24 0	0 30 0	...
Jabbulpore	1 34 13	1 29 13	0 26 7½	2 9 9	2 29 13	0 31 9	1 13 12½	1 26 16	0 21 12½	0 36 7	1 3 5	0 21 4
Seonee	1 34 9	1 35 11	0 35 6	1 39 14½	1 25 4	0 32 13½	0 36 1½	0 33 5½	0 22 8½	0 32 13	0 32 13	0 18 13
Nursingpore	1 29 6	1 11 6	0 25 0	2 7 1	2 14 11½	0 24 11	1 5 7½	1 11 13½	0 29 5½	0 31 10	1 5 19	0 16 6
Hoshungabad	1 26 8	1 12 10	0 23 11½	1 37 0	1 37 2½	0 20 4	1 4 11½	1 5 1	0 16 1	0 24 10	0 23 0	0 14 0
Baitool	2 1 11	1 19 10	0 28 11½	1 37 8½	1 29 8	0 22 4	0 36 12	0 37 14½	0 17 11½	0 21 0	0 21 0	0 14 0

Note.—The maund is of 40 seers of 80 Company's rupees each, equal to 82 2-7th lbs. avoirdupois.
* The rupee used in Saugor and Dumoh is the Company's; that current in all the other districts is the Nagpore rupee, but the rates here given are for the Company's rupee in all the districts.

TABLE III.*—REDUCED AVERAGE STATEMENT OF PRICES OF GRAIN in the Saugor and Nerbudda Territories, beginning 1843. From a Table, No. III., by Colonel Sleeman, expressed in Maunds, Seers, and Chittacks, per Company's Rupee; the Values given here in Pence per Ton.

Districts.	Price per Quarter English of Wheat in 1843	1843.			1844.			1845.			1846.†		
		Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.
Saugor	6 6	358-578	371-373	...	376-785	403-542	...	597-185	584-988	...	954-074	910-707	...
Dumoh	6 8	395-173	320-569	...	370-343	355-430	...	613-646	551-126	...	963-248	834-810	...
Jabbulpore	5 10	334-693	358-739	916-172	279-533	228-065	1019-621	465-808	374-017	1151-137	687-326	578-227	1178-562
Seonee	5 11	335-815	330-706	707-690	313-423	366-851	762-533	693-571	688-803	1085-013	736-259	763-259	1331-265
Nursingpore	6 5	360-759	487-177	1001-777	287-660	263-867	1040-109	550-805	483-221	853-039	791-919	548-919	1529-434
Hoshungabad	6 8	376-518	475-761	1050-297	325-253	324-660	1237-374	557-705	555-771	1559-190	1017-033	1083-885	1788-889
Baitool	5 9	308-843	419-821	872-059	323-024	309-353	1097-839	681-482	660-694	1413-141	1192-591	1192-590	1788-889
Average price per ton in pence..	6 4	353-000	395-000	916-000	325-000	329-000	1031-000	594-000	538-000	1208-000	...	...	...

* This was in the beginning of the year. Prices rose afterwards 60 per cent. from scarcity.
† This was in the beginning of the year. Prices rose afterwards 50 per cent. from scarcity.

TABLE III.—STATEMENT (in Pence per Ton) of the Average Price of Wheat in the Districts of the Saugor and Nerbudda Territories, from the Year 1831 to 1840, A. D. Reduced from the Statement of the Commissioner, dated 6th of December 1841.

Names of Districts.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.	Rate per Ton in Pence.
	30th of May 1831	30th of May 1832	30th of May 1833	30th of May 1834	30th of May 1835	30th of May 1836	30th of May 1837	30th of May 1838	30th of May 1839	30th of May 1840
Saugor.....	938-433	1138-383	1008-812	yr. of famine.	911-7-3	716-196	631-7-41	1022-222	940-1-1	781-8-13
Dunoh.....	638-8-7	710-8-1	750-2-3	697-5-7	770-5-7	676-8-7	676-8-7	1021-7-7	845-9-2	845-9-2
Jubbulpore.....	782-6-18	1173-2-1	983-1-17	1112-2-3	758-9-22	620-0-1	715-2-3	834-8-15	713-9-2	743-6-3
Seonee.....	560-6-2	657-8-2	919-0-2	1057-1-3	789-4-2	214-2-0	602-8-0	667-9-2	471-9-9	459-9-2
Hoshungabad.....	912-7-1	983-2-7	134-1-17	1046-2-3	1006-2-3	554-2-4	690-4-0	676-8-7	713-9-2	691-8-1
Baitool.....	451-7-0	843-6-2	yr. of famine.	831-3-5	874-9-18	441-3-12	481-8-21	465-1-0	471-9-9	571-9-9
Pence per ton, average.....	721-8	984-5	835-9	1019-0-0	863-0-0	627-0-0	615-3	789-8	727-0-0	719-0-0

NOTE.—The average of the whole was 783 pence per ton, or 10s. 6d. per quarter.

TABLE IV.—PRICE CURRENT of Wheat, Gram (Chenna), and Rice, as by the Nerikh Names, kept in the Office of the Principal Assistant Agent of the Governor-General.—Hoshungabad.*

Years.	November, or Sowing time.			June, or Storing time after harvest.		
	Pence per Ton.			Pence per T.n.		
	Wheat.	Gram.	Rice.	Wheat.	Gram.	Rice.
	d.	d.	d.	d.	d.	d.
1822—23	661-159	612-415	1114-972	427-814	358-251	1114-753
1824	429-364	298-688	696-939	336-024	273-793	846-288
1825	441-810	317-356	1527-666	322-023	217-793	1508-998
1826	230-016	199-125	790-279	261-463	196-014	936-812
1827	311-134	238-017	908-510	468-700	379-583	1040-742
1828	448-032	451-255	821-395	406-518	311-134	951-141
1829	405-511	331-876	772-618	541-372	336-024	790-279
1830	705-236	491-591	962-440	392-028	348-470	1659-928
1831	320-467	317-356	772-648	423-142	421-097	927-935
1832	414-845	376-472	759-168	1062-003	514-408	1028-915
1833†	1071-337	575-597	1086-894	1294-316	696-989	1609-598
1834‡	1335-800	829-690	1539-074	766-944	588-042	1611-672
1835	796-502	579-377	1057-854	908-510	659-604	1213-421
1836	725-979	538-780	902-288	562-481	369-212	957-234
1837	647-936	449-588	964-514	585-798	365-063	935-104
1838	583-894	460-478	1077-300	572-456	442-458	1146-823
Average.....	598-000	443-000	986-000	.....	.....	.....

NOTE.—The fluctuations are entirely owing to good and bad harvests.

MEMORANDUM.—“The hire of a loaded cart, carrying 6½ or 7 maunds (76 lbs. avoirdupois), from Bombay to Nagpore, or from Nagpore to Bombay, is 50 Rupees *at.*, (or 4l. 2s. 3d. Nagpore currency), it will travel 6 or 7 coss (12 to 14 miles) per diem, and arrives in 4½ days. A return hackery (cart) going *back* empty, will make the journey in 25 or 30 days. The hire of a loaded bullock, carrying 1 maund (82 2-7 lbs.) is 7 rupees (or 14 shillings, or 11s. 6½d.), for going and returning from Nagpore to Bombay, it will travel 5 coss (10 miles) per diem.”

TABLE V.—LIST OF AVERAGE RATES of Grain, &c., at Nagpore, during the years 1843, 1844, and 1845.

Grain.	1843.	1844.	1845.	Remarks.
	Rate per Rupee.	Rate per Rupee.	Rate per Rupee.	
	seers.	seers.	seers.	
Wheat.....	55	40	29½	80 Rupees' weight a seer, and 200 seers make one khunder, containing 160 pailies, and 1½ seers make one paille.
Chenna (Cicer arietinum).....	40	28½	28½	
Jowaree (Holcus sorghum).....	62½	58½	43	
Moong (Phaseolus moong).....	40	13½	28½	
Mussoor (Erum lens).....	50	56½	31½	
Battana (Pisum sativum).....	40	42½	33	
Bajra (Panicum spicatum).....	40	38½	31	
RICE OF DIFFERENT SORTS.				
Ranikail, 4th sort.....	35	28	24	
Pissoor, 3rd sort.....	30	24½	21½	
Chuttree, 2nd sort.....	22½	21	19	
Kallee Kumode, 1st sort.....	20	18½	17½	
Good rice for gentlemen.....	16	15½	13½	
DHALL OF DIFFERENT SORTS.				
Toor dhall, split peas (Cytisus cajan).....	35	29½	23½	
Moong ditto (split).....	40	35½	25½	
Mussoor „ „.....	40	39½	26½	
Ohenna „ „.....	30	26½	20	

NOTE.—The fluctuation in the prices of grain is caused by the variable fall of rain in the monsoon.

* Reduced from the original table sent to me by Colonel Ouseley, at the rate of 44½ 34 lbs. avoirdupois per manee, and 19½ pence per Nagpore Rupee.—J. CHAPMAN.

† No rain in 1833.

‡ Famine prices.

TABLE VII.—PRICE CURRENT OF GRAIN, PROVISIONS, &c., AT THE SEVERAL STATIONS OF THE BENGAL ARMY, FOR THE MONTH OF JULY 1845

Table with columns for Stations, Wheat, Rice, Gram, Barley, Dhahl, Salt, Ghee, Milk, Mustard, Sugar, Flour, and Remarks. Each station has multiple rows of data for different grades of grain and their prices in Rupees and Annas.

NOTE.—An Indian maund is 40 seers, each seer 14,400 grains avoirdupois. A maund, therefore, weighs 52 2-7ths lbs., a seer 2 6-7 lbs., each seer of 16 chittans of 900 grains each.

TABLE IX.—CONTRACT PRICES OF SUPPLIES TO THE MILITARY COLLEGE AT ADDISCOMBE, FROM 1836 TO 1847.

Articles.	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	1846.	1847.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Beef and mutton .....per lb.	0 7	0 7	0 7	0 7	0 7	0 7	0 8	0 6	0 6	0 6	0 7	0 7
Flour, best seconds .....per sack of 280 lbs.	30 0	46 0	46 0	61 0	54 0	46 0	52 0	37 0	41 0	35 0	48 0	57 0
Lump sugar .....per cwt.	82 0	82 0	80 0	79 6	85 0	103 6	82 6	78 0	78 0	77 0	65 0	66 0
Moist. ditto .....do.	66 0	60 0	64 0	61 9	65 0	80 9	66 0	60 0	62 0	58 0	50 0	49 6
East india rice .....do.	15 6	22 0	18 0	28 6	24 3	24 3	20 0	19 0	19 0	17 6	22 0	24 6
Valentia raisins.....do.	49 0	46 0	41 6	41 6	47 0	42 0	38 0	38 0	42 0	52 0	42 0	45 0
Currants .....do.	68 0	80 0	62 0	74 0	84 0	78 6	68 0	60 0	56 0	52 0	56 0	56 6
Congou tea .....per lb.	4 0	4 0	3 11	3 8	5 5	4 4	4 2	3 11	3 6	3 4	3 2	3 4
Malt.....per op.	62 0	64 0	59 0	68 0	70 0	63 0	60 0	59 0	63 0	64 0	62 0	88 0
Hops .....per cwt.	98 0	92 0	78 0	72 0	66 0	196 0	130 0	94 0	145 0	168 0	155 0	95 0
Mould candles.....per doz.	6 1	6 1	6 3	7 3	6 9	6 9	6 11	6 7	6 0	5 5	5 6	6 5
Dip, ditto.....do.	5 3	5 4	5 7	6 6	5 11	5 10	5 10	5 8	5 3	4 10	4 11	5 10
Sperm oil .....per gallon.	6 0	6 6	6 10	7 3	8 11	8 9	7 0	6 4	6 0	6 9	6 6	7 0
Yellow soap .....per cwt.	45 0	46 6	46 6	50 6	46 9	46 9	46 0	45 0	44 0	40 0	40 6	45 9

TABLE X.

Exports of Salt.						Imports of Salt.					
Years.	From.	To.	Quantity.	Value.	Cost per cwt.	Into.	From.	Quantity.	Value.	Cost per cwt.	Years.
1845-46	Bombay	Calcutta	254,364	40,312	0 3 8	Calcutta	All parts	713,128	40,42,642	*11 4 05	1844-45
1844-45	Ditto	Ditto	331,778	66,111	0 4 78						
1845-46	Ditto	All parts, including Calcutta	390,148	87,750	0 5 39	Malabar	Bombay	323,317	1,15,641	0 8 58	1844-45
1844-45	Ditto	Ditto	410,264	83,235	0 4 87	Canara	Ditto	31,027	8,222	0 6 36	1844-45
1844-45	Madras (Nellore)	Calcutta	234,767	94,667	0 9 98						
1844-45	Madras Presidency	All parts-by sea	260,013	99,223	0 9 16						
1844-45	Masulipatam, Rajahmundry, Guntoor, Canara	By land to Mysore and the Nilguzan's territories.	460,537	6,49,894	*2 9 87						

Total Imports by Sea into Calcutta during the Year 1844-45.

From	Cost of Malabar.	Arabian and Persian Gulf.	England.	France.	Mauritius.	Manilla.	Total.
Quantity in cwt.	381,404	25,124	296,249	582	6,233	934	713,128
Value in Rupees	21,52,020	1,42,915	16,90,231	3,216	34,118	5,038	40,42,642

Copy of an Invoice given to J. Chapman, Esq., July 1846, by Mr. Smith, of the firm of Nicol & Co., Bombay. The transaction took place in July 1845.

	Rs.	A.	P.
1 rash or 200 tons of salt — 5000 maunds, at 150 rupees per rash	750	0	0
Duty 12 annas per Maund	4,200	0	0
Carriage hire from Tamul to Bombay	15	2	0
Freight to Calcutta, 350 rupees per rash	1,750	0	0
	6,715	2	0

The cost of this salt, including carriage, but exclusive of excise duty, to the purchaser's door, was a decimal more than 43a. per cwt., and inclusive of the excise duty of 12 annas per maund, the price for shipment to Calcutta was 2s. 5 1/2. per cwt., or 49s. 8d. per ton.

STATISTICS OF BOMBAY PRESIDENCY. 1869-70.

The accompanying Statistical Tables, Nos. I., II., III., IV., and V., of the Area, Cultivation, Produce and Population of the Bombay Presidency (exclusive of Sind) for the year 1869-70, are submitted to Government in accordance with the Government Resolution No. 144 I.—2729 of 1868.

Table No. I., showing the classification of lands and crops, is complete. It will be observed that of the total area, 40,717,229 acres, 11,000,014 acres, or 27 per cent., is shown as barren. It is not known whether land kept for grazing purposes only is included in this.

Excluding Jagheer land, the area of cultivable lands is made up as follows:—

Cultivable, not cultivated	12.6	per cent.
Fallows of one year	8.1	"
Crops of one year:—		
Rabbee	31.8	"
Khurreef	68.0	79.3
Two fusts	0.2	"
	100.0	
	100.0	

The following table gives a comparison between these figures and those obtaining in some other parts of India:—

Name of Province.	Cultivable, not cultivated.	Fallows.	Crops.	Population (rural) per square mile.
Sind	60	20	20	28
Punjab	42	58	157	
Mysore	30	3	67	132
Oudh	28	5	67	434
Central Provinces	48	52	139	
Bombay	13	8	79	129

* Duty inclusive.

The proportion between rubbee and khurreef is 32 per cent. of former, to 68 of latter. In the Konkan, where the heavy rain is confined to the monsoon months, the proportion of rubbee is very small. In Sholapur, where showers in October are generally relaxed on, the area of rubbee is greater than that of khurreef, and in Dharwar, on the borders of Mysore, the areas are nearly equal.

Comparing this with the proportions in some other parts of India, we have:—

	Rubbee	Khurreef.		Rubbee	Khurreef
Sind	29	47	Central Provinces	47	53
Punjab	51	48	Bombay	52	48
Oudh	54	46			

Intimately connected with these figures are those which follow, showing the percentage of land cultivated by means of irrigation:—

Sind	91 per cent.	Oudh	nearly 80 per cent
Punjab	10 6	Central Provinces	27
Mysore	18	Bombay	21

Table II., showing the distribution of the chief crops in acres, is not quite complete, the information regarding Canara not being available. The figures given in this table give the following results:—

Jowar and Bajree	51 0 per cent.	Pulse	1 9
Cotton	10 6	Sugar	0 44
Wheat and Barley	5 3	Vegetables	2 20
Rice	5 1	Others	2 54
Oil Seeds	8 2		

The figures in Table III., giving the weight of produce, are not, it is feared, very reliable, but, now that attention is being given to the subject they will become more so every year. A comparison between the weight of the produce with that in other parts of the country would be of no value, as the produce per acre varies so greatly in these tables.

Table IV. is complete as far as it goes, except that no information has been supplied regarding Canara.

Table V., showing the area and population of each Collectorate, is complete, but Table VI. giving the same information regarding districts through which a line of railway passes, or is to pass, has not been furnished for many of the Collectorates, and has not, therefore, been compiled.

TABLE IV.—DISTRIBUTION OF PRODUCE IN MAUNDS OF 82 POUNDS FOR THE YEAR 1865-69.

Exports.	Rice.	Cotton.	Oil-seed.	Jowar and Bajree.	Wheat, and Barley.	Pulse.	Other Crop.	Total.
Ahmedabad	2,101	546,250	7,370	71,477	87,112	24,752	17,839	767,601
Kaira	152,800	9,500	.....	283,992	.....	.....	127,031	570,343
Khandeish	400	329,250	176,277	359,910	161,778	.....	105,803	1,121,418
Surat	709,078	271,106	54,009	99,555	61,245	5,990	387,786	1,689,399
Broach .. .. .	.....	323,451	.....	15,702	73,501	.....	15,000	427,654
Tanna	1,328,800	.....	4,556	.....	.....	.....	30,865	1,643,221
Ahmednuggur	11,355	2,887	.....	1,740,060	163,134	.....	389,098	2,107,134
Belgaum	325,996	174,921	14,087	615,187	448	8,474	254,121	1,393,536
Dharwar	397,067	522,885	4,264	161,897	16,467	1,083	98,180	1,176,799
Poona	66,318	38,121	18,499	390,893	67,164	28,248	14,102	623,353
Sholapur	Nil	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.
Kulladghee	7,114	211,566	3,686	757,562	35,190	6,771	30,681	1,054,571
Rutnagherry	36,097	.....	.....	.....	.....	.....	119,343	155,440
Sattara	707	18,694	.....	282,544	877	.....	811,521	1,114,243
Canara .. .. .	.....	.....	.....	.....	.....	.....	.....	.....
Nassick	71,845	.....	106,830	2,649,646	1,860,321	224,525	370,629	5,283,796
Total	3,109,678	2,449,238	390,178	7,420,355	2,477,237	301,796	2,946,019	19,094,508

KEPT FOR CONSUMPTION.

Ahmedabad	899,496	84,662	49,145	1,083,412	300,811	163,733	374,301	2,445,560
Kaira	389,319	14,278	12,892	1,157,790	68,788	3,235	961,965	2,608,267
Khandeish	125,716	71,598	270,262	5,429,753	553,174	.....	907,648	7,367,351
Surat	973,205	23,041	63,827	524,607	43,689	40,233	811,672	2,485,274
Broach	294,561	95,070	49,564	542,877	168,751	.....	302,492	1,453,406
Tanna	2,249,989	.....	21,568	40	440	.....	199,173	3,271,590
Ahmednuggur	18,920	4,810	.....	3,184,710	192,600	.....	509,474	3,850,514
Belgaum	374,896	35,920	29,056	8,720,354	2,513	25,650	822,325	10,011,917
Dharwar	585,378	62,715	78,280	2,110,509	172,063	133,044	630,773	3,772,763
Poona	279,819	782	130,414	2,098,121	171,920	181,412	557,274	3,419,743
Kulladghee	13,837	133,708	27,078	2,932,128	83,786	96,391	116,280	3,373,200
Sholapur	176,784	238,732	634,669	2,592,810	580,648	986,763	864,604	5,776,010
Rutnagherry	10,074,866	.....	.....	.....	.....	.....	11,115,312	21,220,178
Sattara	143,648	40,060	1,475	2,727,777	122,598	.....	1,012,720	4,848,278
Canara .. .. .	.....	.....	.....	.....	.....	.....	.....	.....
Nassick	98,560	9,849	181,938	4,311,472	1,994,754	364,884	1,177,302	8,138,759
Total	16,198,994	815,225	1,559,168	37,187,340	4,412,235	1,925,335	21,793,315	83,841,710

TABLE V.—SHOWING AREA AND POPULATION OF DIFFERENT COLLECTORATES.

Collectorates.	Area.		Population.	
	Total.	Crops.	Town.	Rural.
Ahmedabad	1,030,781	490,983	232,791	407,662
Kaira	937,625	374,237	117,158	559,408
Surat	992,218	374,379	139,406	397,067
Broach	879,836	391,770	44,600	112,400
Tanna	2,583,333	532,967	.....	.....
Kulladghee	3,858,561	1,941,960	187,140	512,878
Canara	344,486	77,959	14,317	57,724
Rutnagherry	1,861,593	418,080	91,760	724,115
Sattara	3,432,484	1,458,391	42,103	912,135
Khandeish	6,498,773	1,263,792	74,823	752,667
Sholapur	2,257,371	1,729,438	51,648	505,477
Poona	3,230,257	1,655,403	93,988	659,855
Belgaum	2,276,518	1,097,437	84,802	726,047
Dharwar	2,965,570	1,562,102	143,811	759,661
Nassick	3,364,280	1,594,755	58,389	515,694
Ahmednuggur	4,203,552	2,257,710	84,488	600,443
Total	40,717,229	18,221,360	1,461,221	8,203,471
	63,620	286 Acres	23	129
	Sq. Miles	Per Sq. Mile.	Per Sq. Mile.	Per Sq. Me.

TABLE I.—CLASSIFICATION OF LANDS AND CROPS FOR THE YEAR 1869-70.—BOMBAY PRESIDENCY.

Classification of Lands	Ahmedabad	Kaira	Surat	Broach	Tanna	Kandh-ghee	Canars	Ruthe-gberry	Sattara	Khandeish	Sholapur	Poona	Belgaum	Dharwar	Nassick	Ahmednuggur	Total
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
A. Total area	1,030,781	997,625	992,218	879,886	2,183,333	58,561	344,486	1,861,573	3,432,484	6,198,778	2,257,371	3,290,257	2,276,518	2,965,570	3,864,280	4,201,552	40,717,289
B. Barren	178,557	110,524	102,234	228,926	1,89,731	127,997	229,522	927,294	789,550	2,612,158	251,827	741,751	532,919	405,938	920,755	1,068,338	11,069,014
C. Residue cultivable	852,224	827,101	781,984	650,960	1,03,933	430,566	120,964	934,279	2,642,934	3,886,615	2,005,544	2,548,506	1,743,599	2,559,632	2,443,524	3,136,219	29,657,215
D. Jahar or not paying revenue	25,522	246,284	90,583	178,326	6,670	135,379	79	4,493	857,681	402,700	190,720	655,724	539,211	870,777	101,234	641,136	6,673,35
E. Cultivable not cultivated	86,463	881,154	97,853	52,497	6,170	131,153	38,045	102,266	204,411	1,126,375	14,412	50,469	25,816	126,752	530,806	106,489	2,198,168
F. Fallows of one year	29,28	17,415	219,158	27,816	3,849	1,997	14,881	399,438	42,418	93,684	70,912	167,519	81,013	126,752	116,819	190,811	1,863,152
G. Crops of one year	152,831	24,395	73,111	149,731	190,445	71,127	1,183	1,777	268,044	285,046	1,057,708	650,695	103,966	710,061	300,568	990,926	5,794,403
{ Rubbee	3,02,312	319,845	371,567	2,243	336,411	1,167,133	76,776	416,363	1,190,346	1,978,746	671,790	1,004,708	930,725	852,040	1,294,099	1,266,784	12,402,807
{ Khurreef	5,810	.....	.....	.....	5,911	.....	.....	.....	.....	.....	.....	.....	12,746	.....	90	.....	21,657
{ Tw. first crops	490,48	3,4297	3,4371	391,770	532,967	1,941,960	77,919	418,080	1,458,79	2,263,792	1,729,458	1,655,403	1,097,437	1,562,102	1,594,755	2,237,710	18,221,360
H. Barancee or not irrigated	142,929	12,637	71,221	148,749	396,570	770,467	.....	308	256,20	273,823	1,037,248	674,306	169,301	709,562	321,346	.....	4,785,293
{ Rubbee	323,668	321,190	265,322	240,82	343,422	1,167,788	70,756	390,790	1,139,741	1,559,556	662,950	932,452	921,268	847,803	1,242,63	.....	10,854,361
{ Khurreef	418	647	.....	.....	5,981	.....	.....	.....	13,81	.....	.....	.....	5,334	.....	.....	.....	26,304
Deduct area cropped in both Fusils	466,169	383,130	336,543	389,30	532,967	1,938,260	70,756	391,102	1,382,577	2,233,381	1,700,207	1,636,653	1,085,235	1,567,366	1,563,969	2,219,510	17,832,850
I. Canal irrigated by lift	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,281
{ Rubbee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,205
{ Khurreef	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,486
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,314
Canal irrigated by flow	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,865
{ Rubbee	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,499
{ Khurreef	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,258
Total Canal irrigated	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34,763
J. Irrigated from other sources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,991
{ Rubbee	15,855	13,535	1,890	58	.....	3,758	1,160	1,471	31,849	5,992	24,235	8,582	6,911	95	9,531	.....	125,400
{ Khurreef	14,380	25,096	35,945	2,15	.....	9,951	2	25,607	67,175	15,028	30,113	13,707	12,202	2,901	15,236	.....	275,401
Total	30,235	38,631	37,836	2,740	.....	13,709	1,162	26,978	99,024	21,020	54,358	28,289	19,113	2,907	24,761	.....	400,801
L. & J. Total irrigated	15,855	13,921	1,890	586	.....	3,758	1,412	1,471	32,202	11,221	21,235	11,647	6,911	498	20,034	.....	145,631
Deduct area cropped in both Fusils	407,962	559,498	397,007	112,400	.....	9,51	20	25,507	67,885	19,190	30,123	26,406	12,202	4,238	31,945	.....	310,166
Net area irrigate	640,753	676,566	536,417	157,000	609,950	700,016	72,041	815,875	954,238	827,490	557,125	753,843	810,849	903,472	574,013	684,931	10,274,645
Population	232,791	117,158	139,406	44,600	.....	187,140	14,317	91,790	42,103	74,333	51,648	93,988	84,502	1,381	58,389	84,488	1,461,221
{ Town	407,962	559,498	397,007	112,400	.....	512,876	57,724	724,115	912,135	752,667	505,477	659,855	726,047	759,691	515,694	600,443	8,203,471
{ Rural	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* These figures are taken from Tables for 1868-69.

TABLE II.—DISTRIBUTION OF CHIEF CROPS IN ACRES FOR THE YEAR 1869-70—BOMBAY PRES. DE. VY.

Crops.	ACRES														Tot. A.		
	Ahmedabad.	Kaira.	Broach.	Surat.	Tanna.	Ahmednuggur.	Belgam.	Dharwar.	Poona.	Sholapur.	Kullad-ghee.	Rutna-gberry.	Satara.	Canara.		Kandiah.	Nassick.
Khurreel.	31,347	51,830	32,351	81,694	336,410	7,053	66,446	80,000	32,086	17,412	7,332	113,290	21,089	.....	15,788	28,746	915,514
Rice.....	4,187	4,187	154,10	51,002	.....	21,041	140,504	.....	38,004	110,336	175,001	.....	2,289	.....	491,595	5,455	1,216,315
Cotton.....	23,080	33,181	76,539	.....	.....	057,312	40,957	.....	687,908	412,110	878,063	.....	88,330	.....	1,074,750	79,578	7,118,183
Jowar and Bajree.....	10,802	1,044	764	363	.....	.....	16,467	.....	25,848	38,479	2,107	.....	.....	.....	142,351	114,842	354,697
Till (Oil-seed).....	16,580	69,691	22,032	76,706	.....	181,218	293,002	.....	200,393	106,518	83,816	28,762	40,219	76,776	216,969	3,89,481	2,697,502
Others.....	36,815	.....	.....	2,492	.....	.....	46,540	.....	.....	.....	18,822	.....	.....	.....	.....	.....	101,728
Total.....	332,312	349,832	242,435	296,796	32,6440	1,266,784	920,725	845,725	984,539	684,855	1,165,260	399,058	1,359,682	76,776	1,971,453	1,394,200	12,526,929
Jowar.....	.....	.....	64,838	.....	.....	697,687	.....	56,716	36,814	871,767	227,838	.....	.....	.....	148,066	.....	2,288,504
Wheat and Bajree.....	72,177	8,936	47,220	28,144	.....	128,868	37,142	118,714	65,116	25,67	64,372	.....	33,396	.....	.....	190,944	9,71,924
Pulse.....	.....	2	.....	9,009	.....	.....	8,309	21,312	62,016	69,20	20,044	.....	.....	.....	26,770	58,18	2,10,079
Oil seeds.....	.....	1,913	9,260	28,171	2,978	.....	17,606	34,389	48,860	29,01	34,143	.....	1,080	.....	.....	10,181	2,14,389
Others.....	1,226	13,512	27,814	1,332	187,533	164,371	100,908	78,023	112,08	.....	215,875	1,776	44,603	1,133	109,330	42,034	1,141,224
Cotton.....	79,128	.....	.....	.....	.....	.....	.....	400,552	.....	.....	211,420	.....	.....	.....	.....	.....	691,070
Total.....	152,831	24,394	149,334	66,646	190,545	990,926	163,966	709,696	65,992	1,041,793	773,731	1,775	89,970	1,133	285,046	301,835	5,366,690
Sugar.....	2,697	1,015	.....	8,216	1,631	.....	5,306	3,457	3,289	1,439	1,326	.....	13,376	.....	2,130	609	4,121
Vegetables.....	3,143	360	.....	2,422	869	.....	5,492	1,413	9,574	930	620	.....	4,352	.....	5,051	2,925	3,101
Fruit trees.....	.....	14	.....	111	3,385	.....	1,947	1,780	6,020	339	1,121	17,245	.....	.....	130	1,304	3,446
Others.....	.....	2,231	.....	188	95	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,564
Total.....	5,840	3,710	.....	10,937	5,981	.....	12,746	6,651	18,873	2,788	2,967	17,245	17,739	.....	7,292	4,838	117,922
G and Total.....	490,983	377,947	391,770	374,379	532,967	2,257,710	1,097,487	1,662,102	1,655,404	1,749,437	1,941,960	418,080	1,458,390	77,959	2,263,792	1,690,955	18,231,272

TABLE II.—WEIGHT OF PRODUCE IN MAUNDS OF 85 POUNDS, FOR THE YEAR 1869-70

Nature of Produce.	MAUNDS														Nassick.		
	Area.	Weight.	Ahmedabad.	Kaira.	Khandesh.	Sura.	Broach.	Tanna.	Ahmednuggur.	Belgaum.	Dharwar.	Poona.	Sholapur.	Kullad-ghee.		Bombay.	Satara.
Rice.....	1,35,514	19,30,877	401,537	42,119	1,23,116	1,632,283	29,451	3,78,790	30,276	70,393	982,445	346,138	176,784	.....	10,110,964	141,346	170,405
Cotton.....	1,37,375	3,64,641	6,1612	23,718	4,90,818	2,94,147	4,18,511	.....	7,607	2,0,842	585,601	2,489,014	2,992,810	3,35,374	.....	58,634	9,840
Jowar & Bajree.....	9,76,687	44,57,000	1,14,889	1,41,712	5,780,615	6,24,192	5,83,579	3,30	4,925,370	93,642	2,972,407	1,48,013	334,669	.....	.....	3,010,322	6,961,118
Oil Seeds.....	499,686	2,07,752	6,515	3,616	5,23,110	1,18,416	4,95,94	26,154	.....	2,143	82,544	239,086	350,648	.....	.....	1,475	2,8,768
Wheat & Farley.....	71,924	6,99,777	407,23	68,718	715,613	1,09,914	24,222	4,40	235,734	2,962	188,531	134,081	866,763	1,28,977	.....	123,475	3,81,507
Pulse.....	33,807	2,23,73	1,8485	3,233	.....	46,223	.....	.....	.....	4,121	134,081	509,660	804,994	.....	.....	.....	56,930
Others.....	3,878,320	24,72,88	2,140	1,098,212	9,15,818	1,100,458	317,533	1,369,138	318,572	1,07,346	703,954	571,376	804,994	.....	1,34,648	4,424,230	1,513,031
Total.....	18,153,313	496,155	3,213,161	3,181,610	8,492,270	4,074,673	1,831,060	4,914,812	6,017,648	11,404,854	4,940,562	4,043,067	5,776,010	4,427,710	21,975,612	5,762,221	13,422,555

* The difference between this and the figures given in Tables I. and II., as total crop, is owing to the information regarding Canara not having been furnished for this Table.

MEMORANDUM ON PRICES IN WESTERN INDIA.

(BY SIR BARTLE FRERE.)

In July 1863, the Government of Bombay appointed the two Revenue Commissioners, Messrs. Hart and Ellis, and Lieutenant-Colonel Dunsterville, the Commissary General of the Bombay Army, a Commission to inquire into the changes which had taken place during the preceding 40 years in the money prices of the principal articles of consumption, in the wages of skilled and unskilled labour, and in house-rents at the principal military stations in Western India.

The Commission was to inquire into the apparent causes of any changes of price, whether temporary or permanent, and the general effects of the change, and how far Government had any power to remedy such effects as might seem likely to cause permanent injury to any class or interest.

The Commission reported in March 1864. They sent in elaborate tables of the prices during 40 years of the principal articles of consumption and clothing, wages, house-rent, &c., in each of the various provinces of the Bombay Presidency.

They reported that prices had been rising without intermission for several years; that the rise was not confined to any one class of articles, e.g., comparing prices in 1829 and 1863, and in the three principal provinces of Western India, they found that:—

	In Guzerat.	In the Deccan.	In the Southern Mahratta Country.
Ghee (clarified butter) cost more in 1863 than in 1829 by..... per cent.	93	147	165
Milk, ditto	115	30	200
Sweet oil, ditto	76	119	122
Coarse cloth, such as is used by the poorer classes, ditto	167	167	400

The Commission stated that Colonel Baird Smith had, in his report on the famine in the North-Western Provinces, given as the highest prices of wheat in those provinces in the famine year of 1837-38, 11½ to 12½ seers the Rupee, and in the famine year of 1860-61, 7½ to 8½ seers. But the Commission ascertained that in 1863 the prices of wheat in Guzerat had ranged from only 6½ to 8½ seers per rupee, according to quality, while in the Southern Mahratta Country the price had ranged from 6½ to 7½ seers.

With regard to the causes of the increase in prices, the Commission reported them to be—

1. Large importations of silver, and consequent fall in the comparative value of money.
2. Greater demand for all articles of consumption, owing to increased means.
3. Less production of cereals, the price of which especially affects the wages of labour.
4. The greater distance whence supplies of grain have to be drawn.
5. Competition for labour, owing to Railways and other great public and private works.
6. Rise of prices on the plea of increased taxation.
7. Prohibition of export of grain from some Foreign States.
8. Hoarding of grain by producers who had become independent of the market.

But of all these causes the Commission considered the first (i.e., the influx of silver) the principal one, and the most general in its effects, and that in fact all the other causes emanated from it.

With regard to the permanent or temporary character of such causes, the Commission did not anticipate any material fall as likely to occur, unless any extensive export of silver should occur, which they did not anticipate; they deemed it more probable that prices would continue to rise.

As to the effects of the rise in prices, the Commission reported that it had given an impetus to all commerce and industry, and had increased the prosperity of all classes, except—

1. Persons with fixed incomes.
2. Persons without produce or labour to dispose of.
3. Petty manufacturers deprived by dearness of material of means of working.

The Commission were of opinion that Government could afford no relief to any of these classes, except in the case of Government servants. They recommend a revision of official salaries, especially in the lower grades, where, but for some partial and temporary additions in the case of salaries under £20 per annum, it would, they stated, have been impossible to carry on the public service. They represented as specially calling for relief the case of warrant and petty officers, and of the subaltern officers of the army.

The following are among the noteworthy facts established by the labours of the Commission:—

The Commission forwarded returns compiled from the very voluminous statements sent in by the local officers, showing the maximum and minimum prices of articles of consumption, wages, clothing, house-rents, &c., in each province of Western India, for 40 years. The prices taken were generally the average of the annual returns for 12 months for each year, in each province. Sometimes these averages were given for single typical years, as 1824, 1829, 1863. But for the 30 years, 1830 to 1860, the prices were further grouped in averages of 10 years, 1830-9, 1840-9, 1850-9. It is impossible to summarise returns of this kind. They form, by far, the most complete and carefully-arranged record of prices which exists in India.

The following extracts will give a general idea of the results deducible from them as regards the articles of more common use, by both Natives and Europeans.

The figures in the following table show the weight of each article procurable in tolas (each of 180 grains troy), for one rupee (2s.).

The provinces specified are—

Guzerat, including the collectorates of Ahmedabad, Kaira and Surat.
Deccan, including the collectorates of Khandeish, Ahmednuggur, Poona, Sholapore, and Sattara.
S. Mahratta Country, including the collectorates of Belgaum and Dharwar.
Concan, including the collectorates of Rutnagherry and Tanna.
Island of Bombay.
Sind, including the collectorates of Kurrachee, Hyderabad, and Shikarpoor.
The returns for Sind go no further back than 1843.

FOOD.

HIGHEST AND LOWEST AVERAGE PRICES OF THE YEARS, AND PLACE SPECIFIED.

Name of Article.	Tolas per Rupee.	Province.	Year.	Name of Article.	Tolas per Rupee.	Province.	Year.
Jowarce, a kind of millet, a common food of the poorer classes of natives.	573	S. Mahratta Country.	1863	Jowarce, a kind of millet, a common food of the poorer classes of natives.	4,992	S. Mahratta Country.	1829
Wheat, the best sort used by the natives and Europeans.	533	Guzerat	"	Wheat, the best sort used by the natives and Europeans.	4,614	"	"
Rice, the second sort, used by the natives and Europeans.	562	S. Mahratta Country.	"	Rice, the second sort, used by the natives and Europeans.	2,985	"	"
Gram, a kind of vetch, the ordinary food for horses.	536	"	"	Gram, a kind of vetch, the ordinary food for horses.	3,423	"	"
Toor-dhall, a kind of pulse, much used by all classes of natives.	474	"	"	Toor-dhall, a kind of pulse, much used by all classes of natives.	2,888	"	"
Ghee, clarified butter, ditto. ditto. pulse, ghee, and milk take the place of meat in the diet of many classes of natives.	83	{ Guzerat & } Concan. }	"	Ghee, clarified butter, ditto ditto. pulse, ghee, and milk take the place of meat in the diet of many classes of natives.	2,079 } (?)27 } 315	Sind	1843
Milk	426	Bombay ..	"	Milk	2,892	Sind	1843-9
Sweet oil	160	Sind	"	Sweet oil	698	Deccan	1829
Coarse sugar	160	S. Mahratta Country.	"	Coarse sugar	(?)1,410 } 659	Sind ..	1863
(Goor, the sugar before the molasses are separated, seems to have been generally about half the price of coarse sugar.)				(Goor, the sugar before the molasses are separated, seems to have been generally about half the price of coarse sugar.)			1843-9
Salt, price locally affected by taxation.	507	"	"	Salt, price locally affected by taxation.	22,400	"	1843-9
Mutton, used by natives and Europeans.	160	"	"	Mutton, used by natives and Europeans.	861	Bombay.....	1840-9
Beef, used only by Europeans, Mahomedans, and a few of the lower classes of Hindoos.	(?)53 } 274 }	Concan	"	Beef, used only by Europeans, Mahomedans, and a few of the lower classes of Hindoos.	1,260	S. Mahratta Country.	1829
Tobacco, price locally affected by taxation.	138	Bombay ..	1860-3	Tobacco, price locally affected by taxation.	839	Sind	1850-9
Of the following articles, the quantity in the 2nd column shows the weight in pounds (avoirdupois) procurable for a rupee (2s.) :-	lbs.			Of the following articles, the quantity in the 2nd column shows the weight in pounds (avoirdupois) procurable for a rupee (2s.) :-	lbs.		
Wheaten bread, first sort, per rupee.	5	S. Mahratta Country.	1863	Wheaten bread, first sort, per rupee.	17	S. Mahratta Country.	1829
Cotton	1	Deccan	"	Cotton	20	Sind	1830-9
Hay	(?)8 } 56 }	Concan	1850-9	Hay	489	"	1843-9
Of the following articles, the 2nd column shows the number of each article procurable for a rupee (2s.) :-	No.			Of the following articles, the 2nd column shows the number of each article procurable for a rupee (2s.) :-	No.		
Fowls	1	Guzerat	"	Fowls	15	S. Mahratta Country.	1829
Yards of coarse dungaree (native cotton cloth.)	2	S. Mahratta Country.	"	Yards of coarse dungaree (native cotton cloth.)	16	Sind	1843-9

It appears from the tables whence these examples are taken that prices had been generally falling from 1829 to 1822, and were about that time at their lowest in most parts of Western India.

That they were almost everywhere higher in 1863 than at any period during the series of years referred to.

That the greatest variations took place where the means of intercommunication were most defective.

That the greatest changes (export in the case of articles like milk, difficult of transport for long distances) and the highest prices were rarely in Bombay itself, which draws its supplies by railway and sea from an exceptionally large area.

These results are still more clearly seen by comparing the average prices of a single article of general consumption throughout the series of years, and in several provinces. For example, wheat, the figures in the following table show the highest and lowest average number of tolas (of 180 grains troy), procurable for a rupee (2s.) in each year, and place specified. The returns for each place generally show a range of price, at the same time and place, according to quality, varying from 5 to 10 per cent.

WHEAT.

	PROVINCE.					
	Guzerat.		S. Mahratta Country.		Bombay.	
	Max.	Min.	Max.	Min.	Max.	Min.
Averages of 1824-29	2,163	1,648	4,427	3,674	No returns.	
1829	2,433	1,973	6,006	4,383		
1830-39	2,038	1,692	3,073	2,255	1,335	1,284
1840-49	2,139	1,711	4,247	3,269	1,556	1,245
1850-59	2,213	1,690	3,844	3,230	1,393	1,137
1860-63	1,304	984	2,149	1,302	968	860
1863	773	533	1,662	541	995	736

In some respects a better criterion of prices is to be found by comparing the prices of manufactured articles of very common use, or the rates of wages of artisans and labourers. Thus it appears from the Commissioner's tables that the price of a coarse black woollen blanket (cumbie), commonly used by the lower classes as a cloak and sleeping rug, varied in Bombay from 10½d in 1850-9. to 1s. 6d. in 1863, while in the Southern Mahratta Country, the price of the same kind of blanket varied from 15d. in 1829 to 10s. in 1863. A common cotton dress for a native woman (saree) varied from 15d. in Guzerat in 1829 to from 4s. 6d. to 8s. in 1863, and to 16s. in Sind; while in the same year in Bombay, the highest price was 2s. 6d.

The price of common native shoes varied in Guzerat from 15d. in 1829 to 2s 4½d., after which they declined to less than 2s. In the Southern Mahratta Country they were in 1824-9 procurable for 1s. after which they rose to 1s. 6d. and 2s. In the Deccan and Sind they were somewhat dearer in 1863. The following table shows the variations in the average monthly wages of a carpenter:—

	Guzerat.		S. Mahratta Country.		Bombay.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Average of 1824-29	21 3	10 3	22 6	15 0	} No returns.	
1829	21 3	10 3	22 6	15 0	}	
1830-39	23 3	22 10	22 6	15 0	30 4	.....
1840-49	23 1½	18 3	22 10	15 0	28 10	25 6
1850-59	24 0	20 0	26 0	20 0	32 7½	29 9
1860-63	30 0	29 6	45 0	37 0	49 8½	46 6
1863	30 7½	30 0	60 0	40 0	58 0	54 3½

Masons seem generally to have been paid about the same rates, and their wages rose in nearly the same ratio. The same was the case with the wages of tailors and washermen, who were usually paid at about the same rates, approximating to three-fifths of the wages of a carpenter or mason. The following table shows the variations in the average monthly wages of a cooly or common day-labourer:—

	Guzerat.		S. Mahratta Country.		Bombay.	
	Max. s. d.	Min. s. d.	Max. s. d.	Min. s. d.	Max. s. d.	Min. s. d.
Average of 1821-29	10 0	9 0	7 6	3 9	} No returns.	
1829	9 7½	9 1½	7 6	3 9	}	
1830-39	10 0	8 6	7 6	3 9	14 9½	11 3½
1840-49	9 10½	9 3	7 6	4 4½	12 3½	11 10½
1850-59	10 6	9 9	8 9	5 7½	14 2	.....
1860-63	15 0	13 0	15 10½	11 3	19 4½	15 6
1863	17 7½	15 0	30 0	22 6	27 0	15 6

The rates of wages in the Deccan were generally 8 to 10 per cent. lower than in Guzerat.

THE prices in large towns, and especially in military stations, differed considerably from the prices prevailing in rural districts. The following table is taken from returns intended to illustrate the fluctuations of prices which specially affected the lower paid classes of Europeans:—

STATEMENT showing the prices of certain necessaries of life in four chief towns of the Bombay Presidency, during the years A.D. 1824 to 1863

Years.	WHEAT. Tolas per 1 Rupee.				JOWAREE. Tolas per 1 Rupee.				RICE. Tolas per 1 Rupee.			
	Bombay	Poona	Belgaum.	Ahmedabad.	Bombay	Poona	Belgaum.	Ahmedabad.	Bombay*	Poona.	Belgaum.	Ahmedabad.
1824	.....	1,144	2,200	1,040	.....	1,892	2,480	2,560	.....	910	1,500	1,200
1825	.....	1,144	2,400	1,280	.....	1,548	2,600	1,840	.....	728	1,510	800
1826	.....	2,112	1,920	1,600	.....	3,040	2,200	3,240	.....	1,092	1,480	960
1827	.....	1,584	2,240	1,840	.....	3,268	2,800	3,600	.....	1,092	1,760	1,040
1828	.....	1,584	2,300	2,580	.....	2,752	2,600	4,000	.....	1,092	1,900	1,200
1829	.....	1,584	3,680	2,200	.....	3,440	4,200	4,800	.....	1,183	1,840	1,520
1830	.....	1,760	2,320	2,200	.....	2,752	3,280	4,800	.....	1,092	2,600	1,520
1831	.....	1,760	3,120	2,580	.....	2,752	3,680	4,560	.....	1,092	2,600	1,200
1832	.....	1,760	3,200	2,640	.....	2,752	4,200	4,560	.....	1,092	2,100	1,120
1833	.....	1,320	1,160	1,800	.....	2,004	1,920	3,480	.....	1,092	1,040	800
1834	.....	1,584	2,000	1,100	.....	3,440	4,000	1,560	.....	1,184	1,440	800
1835	.....	1,672	2,160	1,440	.....	2,408	3,300	2,060	.....	1,365	1,000	1,080
1836	1,499	1,848	2,720	1,720	.....	2,406	3,280	2,000	1,512	1,274	1,200	960
1837	1,582	1,936	2,760	1,600	.....	2,924	2,720	2,320	1,591	1,365	1,040	1,080
1838	1,675	2,024	2,880	1,760	.....	3,268	2,880	2,400	1,440	1,274	1,100	800
1839	1,424	1,408	2,240	1,280	.....	3,096	2,880	2,240	1,591	1,046	1,300	880
1840	1,899	1,760	3,000	1,760	.....	3,268	3,000	2,480	1,680	1,001	1,360	920
1841	1,675	1,760	1,760	1,480	.....	3,268	3,760	3,000	1,591	1,001	1,400	1,200
1842	1,780	1,760	3,200	2,160	.....	3,440	4,000	3,360	1,800	1,092	1,700	1,080
1843	1,780	2,112	3,000	2,802	.....	4,148	3,700	4,080	1,410	1,183	1,920*	1,480
1844	1,780	2,024	3,100	2,480	.....	3,268	3,809	3,440	1,779	1,183	2,000	1,320
1845	1,964	1,936	2,900	2,160	.....	2,150	3,400	3,200	1,512	1,365	1,800	1,440
1846	1,095	968	2,200	1,800	.....	2,064	4,600	2,480	1,440	1,092	1,500	1,080
1847	.....	1,584	2,800	1,640	.....	4,472	3,200	2,860	1,680	1,274	1,600	1,040
1848	1,899	3,344	2,800	1,900	.....	5,332	3,300	3,360	1,440	1,183	1,700	1,040
1849	1,424	2,640	3,840	2,080	.....	7,160	4,560	2,200	1,650	1,183	2,200	960
1850	.....	2,464	3,520	1,940	.....	3,056	4,240	3,520	.....	1,274	2,240	920
1851	1,424	2,376	4,240	2,560	.....	3,440	4,560	4,320	1,315	1,183	2,260	1,040
1852	1,460	2,464	3,600	2,040	.....	3,440	3,280	2,800	1,374	1,274	1,920	1,080
1853	1,678	2,464	3,520	2,040	.....	4,128	3,200	2,800	1,512	1,183	1,760	1,080
1854	1,282	2,288	3,440	1,680	.....	2,504	3,040	3,400	1,315	1,183	1,760	1,120
1855	1,294	2,112	2,220	2,220	.....	2,432	2,540	4,520	1,186	1,365	1,480	1,046
1856	1,600	1,936	3,340	2,060	.....	2,752	3,200	4,280	1,120	1,183	1,480	1,040
1857	1,440	2,112	2,480	1,720	.....	2,752	2,680	2,540	1,440	1,092	1,320	1,000
1858	1,480	1,936	2,480	1,970	.....	2,752	2,480	2,520	1,120	1,001	1,640	840
1859	1,440	2,112	2,400	1,540	.....	3,096	2,400	2,080	960	910	1,520	760
1860	1,280	1,496	1,520	1,440	.....	2,408	2,400	2,040	1,120	819	1,280	600
1861	1,120	1,320	1,680	1,280	.....	2,240	1,840	1,840	1,160	913	1,200	600
1862	1,120	1,120	1,520	1,360	.....	1,600	1,520	1,920	1,120	840	1,040	600
1863	1,080	800	720	680	.....	1,120	720	880	760	640	640	440

* N.B.—Returns for Bombay itself not being procurable for a long period, the returns of the neighbouring station of Tanuu are given.

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BOMBAY, WEDNESDAY, 21ST FEBRUARY 1872.

[No. 7.]

MEMORANDUM ON PRICES IN WESTERN INDIA.

BY SIR BARTLE FREER.

(Concluded from our last.)

STATEMENT SHOWING THE PRICE OF CERTAIN NECESSARIES OF LIFE IN FOUR CHIEF TOWNS OF THE BOMBAY PRESIDENCY,
DURING THE YEARS A. D. 1824 to 1863.

Years.	FIREWOOD. Rs. avoib. per 1 Rupee.				GHEE. Tolas per 1 Rupee.				MUTTON. Tolas per 1 Rupee.				FOWLS. Number per 1 Rupee.				Remarks.	
	Bombay.	Poona.	Belgaon.	Ahmedabad.	Bombay.	Poona.	Belgaon.	Ahmedabad.	Bombay.	Poona.	Belgaon.	Ahmedabad.	Bombay.	Poona.	Belgaon.	Ahmedabad.		
1824		310				152				342					4			
1825		228				132				415					4			
1826		266				190	160			418					4			
1827		200				200	200			380					4			
1828		266				190				380					4			
1829		260				170	220			456					3			
1830		320				200	200			480	880				3			
1831		320				200	180			450	1,000				3			
1832		320				180	180			608					3			
1833		320		400		152	120			456		610			3			
1834		320				171	100			608					3			
1835		266				228	220	200		608					3			
1836		320			213	200	180			608	520				3			
1837		355			100	180	180	220	320	608	400				3			
1838		355			172	190	160	180		608	400				3			
1839		320	1,040		168	266	180	100	320	532	520				3			
1840	200	356	882		187	100	140		320	760	480				3			
1841		340	884		195	200	180		381	722	520				4			
1842	264	355	884		224	228	180			681	520				4			
1843	200	340	702	400	105	200	180	200		684	640				1			
1844	264	320	702	360	179	210	180	200		684	640				1			
1845	264	306	702	400	179	190	180	200		684	640	430			1			
1846		320	1,040	400	166	190	200	180		685	640	480			3			
1847	264	380	695	400	60	228	180	160		608	640	460			4			
1848	160	380	702	440	224	285	180	210	126	608	680				2			
1849	160	380	632	480	236	247	240	180	320	456	560	460			3			
1850		320	832	400		217	200	180		684	520	430			3			
1851		320	1,040	400	775	266	220	220		684	480	420			3			
1852			1,040	360	195	266	200	202		684	480				3			
1853		340	832	360	204	266	210	200	320		440				3			
1854		340	832	400	131	228	220	200	640	312	440	120			1			
1855		400	832	400	187	228	220	200	640	612	440	120			1			
1856		400	832	400	220	247	260	200	560	556	640	420			4			11
1857	100	400	832	360	180	228	221	200	640	780	420	120			1			9
1858	100	400	754	320	140	228	220	160	480	760	616	120			1			9
1859	100	400	624	280	140	183	180	130	480	684	640	120			4			8
1860	130	240	625	280	105	160	120	130	520	640	480	120			3			6
1861	130	250	624	280	120	150	120	110	360	480	640	120			3			6
1862	120	240	624	240	105	145	120	106	320	420	420	120			2			4
1863	120	210	520	200	90	120	120	100	320	420	320	120			2			5

With regard to the imports of precious metals, the Commission found that the books of the Bombay Custom House showed that between 1848-49 and 1862-63 the silver bullion and silver coin imported into Bombay by sea, exceeded the exports by 11,529,711. The total quantity of uncoined silver bullion so imported during the period was nearly 44 millions sterling, the exports being about 27½ millions. This was exclusive of a considerable importation of coined silver. The annual rate of importation had gone on rapidly increasing, while the proportion re-exported had progressively diminished. Dividing the 15 years from 1848 to 1863 into three periods, the Commission found the following results as regards silver coined and uncoined:—

	Annual average of Imports.	Annual average of Exports.	Percentage of Exports as compared with Imports.	Net increase in Bullion and Silver Coin which remained in the Country.
	£	£	£	£
During the first seven years, from 1848-49 to 1854-55.....	1,629,020	1,085,440	66	543,580
During six years to 1860-61.....	3,756,288	1,387,190	37	2,369,098
During two years, 1861-62 and 1862-63.....	5,003,175	1,967,711	39	3,035,464
Total.....				11,529,711

* N.B.—Returns for Bombay itself, not being procurable for a long period, the returns of the neighbouring station of Tanna are given.

These results did not include imports or exports of silver other than those declared at the Custom House, and as there is no duty on bullion or coin, none but large sums were as a rule declared. Nor did the return show imports or exports by land, nor gold, of which of late years the import has been considerable, and yearly increasing. The Bombay Mint Returns examined by the Commission extended over 31 years, and confirmed the results deduced from the Custom House Returns. They showed that the annual average of silver coined into rupees had been of the value:—

From 1832-33 to 1846-47, of	£
1848 to 1855, of	1,026,300
1855 to 1861, of	1,368,600
1861 to 1863, of	3,235,600
	6,276,600

As regards the effects of the rise of prices on the people, one Collector (Mr. Propert, Ahmedabad) states, "the labourers are rich, and for every 500 consumers of superior kinds of grain* in bygone years there are now 10,000." Another (Mr. Goldfinch, Belgaum) points out that the prosperity of the cultivating classes in the South Mahratta Country commenced with the introduction of the revised rates of assessment about 30 years ago. It was furthered by the rise in prices consequent on the Russian war in 1854-55, by the Mutinies in 1857-58. "which caused an enormous expenditure in the country, and it has been brought to an incredible pitch by the American war." The cultivators now, in fact, occupy the position formerly held by the grain dealers. They command the grain supply of the country, and sell or withhold as it pleases them.

Mr. Shaw Stewart states that in Canara, a coast district, prices had been rising since 1841. "Now (in 1863 for the first time within memory, rice is being imported into Canara," from ports lower down on the Malabar Coast, to supply the market in the South Mahratta Country which always before used to export grain. Mr. Ingle, at Kurrachee in Sind, notices the abolition of stature labour as having raised the wages of labour in Sind. In the South Concan Mr. J. Robertson notices the greatly increased value of land, which had become saleable for high prices where it was hardly ever saleable before. In Sholapoor (Deccan) Mr. Duff says, "the poorer classes are now far better off than they were ten years ago. It is an uncommon sight to witness the rags and misery which were common enough formerly; everyone willing and able to work can easily earn enough to support himself and family in comparative comfort." This is the general testimony on all sides and from all provinces. Everywhere in the vicinity of railway works, the Collectors remark on their great and immediate effect in raising prices, especially the wages of labour. Many thousands who were formerly producers of grain have, since the railway works began, become consumers. The demand for labour on the railways reached even districts very remote from the railways. There was a great difference not only in the numbers of labourers employed, but in the mode of paying them. Formerly agricultural labourers were very generally paid in kind, and rarely received money wages. They were almost universally in debt to the village money-lender and grain-dealer. The practice on railway works of promptly paying for all labour in liberal money wages caused an important social revolution in the habits of all who live by labour, even at a great distance from the actual railway works. The labourers often travelled from their homes 200 miles or even more, to obtain work so paid, returning to their fields at the cultivating season and harvest time. The Collectors were also unanimous in indicating the extension of cotton cultivation consequent on the American war, and of oil seed cultivation consequent on the Russian war, as having greatly contributed to the general rise of prices.

Mr. Propert (Ahmedabad) notes the extension of cotton cultivation from 46,121 acres in 1859-60, to 72,953 acres in 1862-63. "Owing to the exportation of cotton, the tendency has been not only to raise the price of grain, but to double the price of clothes of all kinds. Thus a portion of the poorer classes suffer both in food and clothing, though many of those originally poor are now in a comparatively flourishing condition. Mr. Ashburner (Khandeish) notes that railways and public works created a demand for labour (paid for in money wages), and withdrew much labour from agriculture. This threw much money into the hands of the lower orders, who had not yet acquired a taste for "the luxuries or secondary wants of life." They spent all their money in food. Prices of food and necessaries of life rose. The American and Russian wars raised the prices of cotton and linseed, and the cultivation of grain for food being thus contracted, prices rose; the annual rains failed; in anticipation of famine, grain merchants kept back stocks, the Nizam prohibited export of grain from his adjoining territory, while railways continued to export towards the coast." [In other words, increased money wages gave the labourers increased means of purchasing food, and they did purchase it to a greater extent than before; but the increased demand was not met by increased supply, partly from want of irrigation and adequate means of internal communication, partly from the unwise fiscal restrictions on export imposed on neighbouring grain-producers.] There is general testimony to the revision of rates by the Revenue Survey, and assessment having greatly contributed to the well-being of all classes, but it had to some extent counteracted the tendency of prices to rise, where the reduction of assessments had led to the cultivation of land formerly waste. All the Collectors regarded the rise in prices as likely to be progressive for some time to come, and most of them as permanent. References were made to 17 of the principal Banks, and the oldest of the leading Mercantile Firms in Bombay, to ascertain whether they had given any and what general increase of salary to their establishments on account of the increased cost of living. Two of the replies stated that no increase had yet been given, but one of them added that the subject was under consideration.

Two had raised all salaries 15 per cent. since 1863.

Four had raised all salaries 25 per cent.

And one added that the necessity of a further increase was then under consideration.

Four had raised all salaries from 25 to 35 per cent.

One had raised all salaries 40 per cent.

One had raised all salaries from 20 to 50 per cent.

One had raised all salaries 50 per cent.

One had doubled salaries since 1859.

There were increases of salary all round to all employed, and in addition to increase given in individual cases to reward or retain special servant; also, in addition to bonuses, given in some cases periodically. All the officers consulted were unanimous in their testimony to the suffering caused by the rise in prices to all persons with fixed incomes, and especially to the lower classes of Government servants. Returns were obtained of the actual cost of living of three families of Brahmins, the class from which the educated native servants of Government are chiefly drawn in the Deccan (Poona), in 1829 as compared with 1863. They gave the following results as the average monthly expenditure of each class:—

	First Class.			Second Class.			Third Class.		
	Food.	Clothing.	Total.	Food.	Clothing.	Total.	Food.	Clothing.	Total.
	£. d.	£. d.	£. d.	£. d.	£. d.	£. d.	£. d.	£. d.	£. d.
In 1829	10 7½	3 3½	13 10½	7 1½	1 9	8 10½	6 0	1 9	7 9
In 1863	23 0	6 4½	29 4½	15 10½	3 4½	19 2½	13 4½	3 4½	16 9
Increase in 1863			P. Ct. 111 71			P. Ct. 113 89			P. Ct. 112 79

There was every reason to believe that the case of lower salaried servants of Government in many parts of the Presidency, especially in the Southern Mahratta country, was even worse. Almost every Collector reported great difficulty in filling up vacancies in the Government Service, and the impossibility of enforcing an efficient and honest performance of duty by ill-paid officials, who set little value on their situations, and had ceased to dread dismissal. Many in the higher grades resigned what had formerly been considered excellent prospects of promotion and pension, owing to the difficulty of living on their official salaries. This tendency was observable even among European officers, and the evil effects were very seriously felt in the Police force in several provinces. The sufferings of pensioners and others who were unable to turn to other modes of subsistence were represented as very serious. The increase in house-rent had been very marked throughout Western India, but the rate of increase differed greatly at different stations, owing to a variety of causes which did not affect prices generally. Only one return notes "no perceptible change." In 23 other returns (exclusive of Bombay itself), the increase varies, being stated in two cases at "double," and "increased 150 per cent." in 20 years. The greatest increase noted was in the Island of Bombay, where the Municipal authorities, judging from their assessment books, reported that during the preceding 15 years the rents of first class dwelling-houses and Mercantile Offices had trebled, while the rents of the

* Pulse (Dallore) is one of these superior kinds of grains, and contains much more nutriment in proportion to its bulk than cereals. The consumption of meat by natives has everywhere in Western India greatly increased.—H.B. E.F.

ouses of the middle and lower classes had doubled. The following return, taken from the report of the Municipal Commissioner in Bombay for 1868, shows how greatly the rateable value of house-property in Bombay, which is an index of the rental, has increased during ten years.

RATEABLE VALUE OF PROPERTIES FOR THE HOUSE TAX (A MUNICIPAL IMPROVEMENT).

	In 1854-56 In 1868	Number of Properties assessed.	Rateable value. £.
	19,418	146,542
	25,579	1,174,507

Comparing prices in 1863 in Bengal and Western India, the following results are given:—

The number of tolas, 180 grains, of each of the following kinds of grain procurable for the rupee was:—

IN BENGAL.				IN BOMBAY TERRITORY.			
Rice from	1,700 to 3,000	average	2,223	From 513 to 880	average	714	
Pulse from	1,090 to 1,545	do.	1,317	From 880 to 1,217	do.	727	
Jowarce	.....	.....	1,300	From 178 to 1,800	do.	1,242	
Wheat from	1,520 to 2,160	average	1,840	From 680 to 1,540	do.	1,078	
Grain	.....	.....	3,065	From 820 to 1,920	do.	1,256	
			Rs.				
Wages of Carpenters	.....	per mensem	9	Wages of Carpenters	.....	per mensem	21
Wages of Masons	.....	do.	5 3/16	Wages of Masons	.....	do.	21
Wages of Labouring coolies	.....	do.	6	Wages of Labouring coolies	.....	do.	9 10 16
Wages of Horse-keepers	.....	do.	5	Wages of Horse-keepers	.....	do.	9 9 16

In Bengal, the returns were from Patna, Dacca, and Kishnaghur. In Bombay, from all parts of the Presidency.

While the inquiry into prices was in progress, on the 28th November 1863, Mr. Hart, the Revenue Commissioner of the Southern Division reported as the result of his inquiries from the local officers, that the "state of our troops in Belgaum, as regards the main article of their food, resembles that of troops besieged in a hostile country, and that the lower salaried servants of Government, military and police, on whom the peace of the country depends, were under great temptation to break it, to obtain food for themselves and their families."

On the whole community the pressure was stated to be similar to that produced by a total failure of crops. But as much grain was believed to be hoarded, the Revenue Commissioner had very grave apprehensions of some outbreak ere long, the consequences of which would be most lamentable.

This led to a very animated discussion between the Government of India and that of Bombay, relative to the necessity of permanently raising the salaries of public servants, especially in the lower grades.

A general reduction of salaries had been made by the Bombay Government in 1860, grounded on the fall in prices to the extent of from 20 to 25 per cent., which had taken place during the few previous years.

Office establishments were then reduced from 15 to 20 per cent., and these rates have since prevailed in most civil and military departments in Western India.

All the Collectors consulted by the Commission in 1863-64, noted the adverse effect of the rise of prices on public servants with fixed salaries: one (Mr. Robertson, Tanna) estimated the effect as equivalent to a reduction of one-third from the higher and one-half from the lower classes of salaries, and most of the Collectors give similar testimony.

Acting on an old general rule, the Government of Bombay gave "batta" or increased allowance, to compensate for increased price of food to all Government servants whose pay was less than 8 rupees (16s.) per mensem,* and in December 1863, the Government of Bombay proposed an extension of the measure to all their servants receiving salaries not exceeding 200 rupees (20l.) per mensem. The cost of this temporary relief was estimated at 30,600l. per annua.

The Government of Bombay, in submitting this proposal to the Government of India, noted:—

1. The general reduction of all salaries in 1829-30, consequent on the fall of the prices at that time.
2. The general rise in prices of late years.
3. That this rise seemed likely to be permanent.
4. That there was in consequence great and increasing distress among all, but especially the lower classes of Government servants, which materially impaired their efficiency.
5. That Government could afford no relief save by a revision, and, where necessary, an enhancement of salaries.
6. And the problem was, how such enhancement could be granted consistently with the requirements of sound economy!

The Government of India was asked to take these established facts into consideration, and to allow to the Government of Bombay power, within certain limits of total charge, to revise all permanent civil salaries under 20l. per mensem.

The limit of 20l. was named because it included all menial servants and police, whose wants were very urgent, and in dealing with which the local Government might reasonably ask to be allowed some discretion, without awaiting the previous sanction of the Government of India in all details. The necessity for a revision and for some increase equally applied to the higher salaries; but it would have to be made on somewhat different principles, and might await the previous approval of the Government of India.

The Government of India replied on the 5th February 1864, that the establishments of 1857-58 must be taken as the standard which could not be exceeded, and that no increase could be granted pending an inquiry into the duties and emoluments of all existing establishments.

The Government of Bombay replied in a letter, dated the 8th July 1864, that they were prepared to undertake such a general revision of establishments as was indicated by the Government of India, if on further consideration it should be found necessary; but before undertaking such an inquiry, they pointed out that a very close scrutiny and revision of district establishments had been made by Sir George Clerk, under the financial pressure which followed on the mutinies, and that reductions to the greatest extent compatible with efficiency had been made and carried into effect as lately as between 1860 to 1862, resulting in a net saving of charge equal to 293,500l. per annum, of which a large proportion was in permanent charges and establishments. The revision of the emoluments of the hereditary district officers was still incomplete, but had already effected a further saving of charge to the extent of 28,000l. per annum in a portion only of the Presidency, and this revision, when completed, would effect some further saving.

The Government of Bombay argued that even before these reductions were effected the cost of the administration in the Bombay Presidency was not excessive, compared with other parts of India.

They referred to elaborate calculations to prove that the true amount of land revenue in Bombay, calculated as it would be in other divisions of the Empire, was nearly 1,700,000l. per annum, and that the true charge of collecting it was really less than 8½ per cent., or 8 per cent. If the calculations were made to include excise and other items of revenue in the same manner as at Madras, where the cost of collection was calculated at 10 per cent., the percentage in the North-West Provinces and the Punjab being a little lower.

* The "batta," or extra allowance granted by the Bombay Government, 12th December 1863, were grain, the common food of the people, was dearer than 10 seers of 80 tolas per rupee (equal to about 20 pounds avoirdupois for 2s.), was at the following rates:—

On salaries from Rs. 200 to Rs. 111 per cent.	.. ..	Rs.
110 to 51	.. ..	10
50 to 31	.. ..	15
30 to 17	.. ..	20
17 and below	.. ..	25

The Revenue Commissioner, and all subordinate officers were at the same time charged to consider and submit proposals for meeting this extra charge by reductions in the numbers of servants employed, or by indicating new sources of income.

They further noted that the collectorates in Bombay were generally

<i>Eg. Bombay Collectorates.</i>	<i>Square Miles of Area.</i>
Khandesh	12,078
Ahmednuggur	10,078
Sattara	11,000
<i>North-Western Provinces and Punjab Commissionerships.</i>	
Rohilkund	12,428
Lahore	11,027
Delhi	11,850

as large as the Commissionerships in the North-West Provinces, and that in the smaller, more populous, and richer collectorates, the revenue was collected at a charge not exceeding 4 to 4½ per cent. For all these reasons, the Government of Bombay apprehended that any revision of establishments then undertaken was more likely to lead to an increase than to a reduction of numerical strength. In support of this anticipation, they referred to the results of Mr. Ricketts' inquiries when he was specially deputed in 1857-58 to revise the civil establishments of Bombay, at the same time with those of the rest of India. He then found not only that it was impossible to effect reductions in Bombay but that an increase of nearly 10,000l. per annum of annual charge was necessary to place the establishments in Bombay on the same footing of efficiency as the most economically-managed districts in India. During the seven years which had elapsed since Mr. Ricketts reported, prices had been steadily rising in a greater ratio than elsewhere in India, so that the necessity for such additions as he proposed had been increased. Any fresh revision undertaken in 1864 could hardly, the Government of Bombay thought, have a result very different from that made with such care by Mr. Ricketts in 1857-58. It will be desirable before valuable time were devoted to such a work that there should be some ground for hoping that the results, whatever they might be, should not, like Mr. Ricketts' suggestions, be indefinitely set aside.

The Government of Bombay next referred to elaborate returns of the receipts and charges of 33 years to prove:—

1. That, with a largely increasing revenue, the administration of the Presidency had been conducted relatively with increased economy.

2. That, looking to the older Bombay provinces (*i. e.*, exclusive of Sind, Sattara, and other recent acquisitions), the total receipts had increased in the proportion of from 1 in 1830-31 to 2.370 in 1862-63, while the charges had only increased in the proportion of from 1 to 1.604; also that whilst the charges were to the receipts as 717 to 1 in 1830-31, they were only as 485 to 1 in 1862-63. This had occurred, notwithstanding the unfavourable effect produced by bringing in, on both sides of the account such items as alienated revenues, allowances of hereditary officers, and other items of account formerly omitted, which increased the apparent charge to the full extent of the (nominal) receipts. That the increase of land revenue in the older Bombay districts, excluding Sattara and Sind, and during the period in question, indicate increased material prosperity and development, requiring however increased expenditure, especially in the Judicial Department. After summarising the results deducible from the report of the Commission on prices, the Bombay Government noted:—

	<i>Receipts.</i>	<i>Charges.</i>
	£	£
1832-63	1,956,960	2,405,600
1830-31	2,091,100	1,499,700
Increase	£ 2,865,800	1,005,900

Land Revenue.

	£
1830-31	1,575,300
1862-63	2,871,000
Increase	£ 1,305,700

3. That since 1829, the prices of grain had about trebled, and were in 1864 nearly double the average prices of 1860 to 1863, while meat and other necessities had nearly doubled in price since 1829, wages had increased 50 per cent., and the hire of carriage had risen from 200 to even 400 per cent. on some lines of road.

4. That the rise had affected the price of living to Europeans as much as to natives.

5. The prices in Bombay were double or treble the prices in Bengal, and had risen in Western India to what in Bengal were considered famine prices.

6. That these facts speak unmistakably to the privations which must be endured by all classes whose incomes are fixed, and only sufficient to provide the bare necessities of life: to which class belonged the great majority of the servants of Government, and most of the police.

7. That the rise in house-rent chiefly affected the city of Bombay, where it was felt to such an extent, that it was difficult to get officers to accept appointments in Bombay.

After reviewing the causes assigned by the Commission for the rise in prices, and stating that the demand for labour on public works had not much to do with it, the Bombay Government noted that the want of roads and other adequate means of communication was one of the main causes of high prices, which apparently had not yet reached their maximum. The rise in prices and in the value of labour in itself the Government considered matter of extreme congratulation, but the consequent pressure on the public servants of Government urgently called for notice and relief. No relief could be expected from reverting to the *status quo* of 1856-58, precise period when Mr. Ricketts reported the establishments inadequate and requiring increase, and also the period antecedent to the present rise in prices. The pressure was not confined to the smaller income, but affected all but the very few high salaries, such as heads of departments. Even their position had been very unfavourably effected as compared with 30 years previous, and many high appointments which formerly enabled the incumbent to save money, now barely paid his expenses of living. The Government of Bombay concluded by suggesting that nothing would effectually meet the requirements of the case short of an increase, which was calculated at a decreasing scale from 30 per cent. on salaries under 500l. per annum, to 17 per cent. on salaries about 2,000l. per annum. It was noted that this increase was not more than had been already given by private Firms, Banks, &c., in Bombay. That the case of private soldiers, European and native, differed somewhat from that of other Government servants, because the former drew rations at the expense of the State, and the latter got extra batta when grain was dear; but that as regarded officers, the necessity for immediate attention to the effect of high prices on their means of living was as imperative as in other branches of the service. The same causes which had raised prices generally had largely aided to enhance the public income to an extent roughly estimated at £1,182,000 in the Bombay Presidency. These causes had scarcely begun to act on the land revenue of districts under 30 years' leases; but it would begin to be very perceptible in 1866-67, and would be progressive afterwards. Finally, the Government of Bombay expressed a deep sense of the gravity of the position, which threatened a total disorganisation of the Government service, and they stated their own earnest desire to combine a due regard for the efficiency of the public service with the dictates of necessary economy. Two returns were added, one of which showed, from information brought up to June 1864, that the increase of prices of food, and of most necessary articles of consumption, at three principal military stations (Poona, Ahmedabad, and Belgaum) had been continuous since the more voluminous returns of 1863 were sent in. The increase on many articles was as high as 50 and 60 per cent., and sometimes higher, and was balanced in but very few cases (such as oil and sugar) by a fall in price. The increase in the price of carriage, and consequently of carriage, was still greater. The other return showed that such increase of salaries as the Bombay Government considered necessary would involve, in all departments, civil, military, and marine, a total increase of charge exceeding half a million per annum (52,92,260 rupees). No result followed this discussion, at least in the form of any general addition to the rates of salary in the lower grades of the service, nor has any general revision of establishments been since effected; but the facts recorded have an important bearing on the present financial state of India:—

1st. As accounting for much of the general discontent which has been remarked of late years among all classes of Government servants; and 2ndly, as indicating a cause of future increase of expense, which will sooner or later become inevitable, unless there should be a fall of prices to something like their former level, which, judging from present appearances, is not likely to occur.

If the price of unskilled labour, and of living, for natives as well as Europeans, has risen to anything like the extent reported, it is clear that the cost of the army, and of all servants whose wages are regulated approximately by the wages of ordinary unskilled labour, must be raised, and an increase of the gross charge for such services can only be avoided by a diminution of their numbers, *i. e.*, by a recasting of establishments, which involves a very considerable change of system. The following information regarding prices and revenue, before and after Akbar's time, is from Mr. Edward Thomas "Pathan Kings of Delhi," 1871:—Wheat (A.D. 1593 to 1605) was 3d. to 3 6 10d. per quarter = 28 lbs; barley, 27 7/8 lbs. for a rupee (2s.); salt, 55 1/2 lbs. for 2 5 of a rupee; wages of bricklayers, 2 1/2d. to 4 1/2d. per diem; carpenters a little less; ordinary labourers and pickaxe-men from one-half to one-third of these wages. Archers, 2 1/2 rupees, and matchlock-men 6 rupees per mensem.

* The following are among some of the larger items which have thus been brought in on both sides of the account:—

1842-43	Jagheers and alienated lands	151,300l.
1846-47 .....	.....	260,000l.
1847-48 .....	.....	.....

Besides many smaller sums in other years.

Akbar's Army.—His landwehr (Bum) troops were reckoned at 4,400,000 men, besides horses and elephants. At 2 rupees each, a low estimate, the cost of these men would be 10 millions sterling. These were exclusive of the regular royal army. Thomas thus summarizes the estimates of the land and other revenues of the Emperors of Delhi—

Emperors.	Date, A. D.	Total Revenues.	
		From Land Tax.	From other sources.
1. Feruz Shah	1351-1358	£	£
2. Baber	1519-1530	2,000,000	4,800,000
3. Akbar	1562	16,374,384	22,000,000
4. Do.	1585	17,400,000	
5. Do.	1605-1611		27,000,000
6. Jehangir	1627	17,500,000	
7. Do.		22,000,000	
8. Shah Jehan, 1st Return		26,000,000	
9. Do. later Return		28,719,000	
10. Aurungzebe	1697		77,438,500

N. B.—These are the corrected amounts given in the "Corrigenda," at the beginning of the work.

Akbar claimed to have abolished vexatious taxes "equal to the quit-rent of Hindoostan." This included Muhammadan Jizah or poll-tax on unbelievers, a kind of income-tax on all Hindoos. It was restored in subsequent reigns.

In Feruz Shah's time (14th century) there was an over-flowing abundance of precious metals. Timur's conquests had depleted the country of money, which accounts for Baber's diminished revenues (16th century). The country had recovered when Akbar succeeded; up to his time the land revenue was levied in kind.

Akbar made a 10 years' money settlement, based on the averages of the preceding 10 years; this was the "gorn," says Mr. Thomas, of Lord Cornwallis' settlement.

Some very interesting details of Akbar's system of land revenue will be found in Mr. Clement Markham's "Comparison of the Revenue System of Akbar with that of the English in India."

Mr. Markham enumerates among the vexatious taxes abolished early in Akbar's reign, the "capitation-tax, poll-tax on workmen, port dues, tax on cattle, market dues, tax on trees, and all exactions under the name of presents."

[It is noteworthy that all these taxes were re-imposed by his successors, and were general in Western India, in the Bombay Presidency, up to 1836-37, and in Sind still later; most of them are still to be found levied in Native States.]

Before Akbar's time the land tax (khiraj) was levied by taking a share of the actual produce (mookassimah; Akbar adopted the system of taking a fixed money-rent (wuzzeefa), which was to be levied without reference to the produce, and whether there was produce or not.

He divided all lands into four classes:—

1. Poolej—cultivated every harvest, and never fallow.
2. Perowty—lying fallow at intervals.
3. Checher—fallow for four years together.
4. Bunjar—not cultivated for five years and upwards. The principal of "wuzzeefa" was only applied to the two first classes, and to the second only when under cultivation.

The lands of each class were divided into best, middling, and bad; the produce of a beegah (five-eighths of an acre) of each sort was added together, and a third of that was considered to be the average produce of a beegah of poolej or perowty land. One-third of this average was the share of the State. On checher land only two-fifths of the average produce was paid, and less on bunjar.

The tax was paid either in money or kind, the money commutation being fixed at the average prices of 19 years, and the settlement was established for 10 years. [Traces of this settlement were discoverable in the Deccan within the last 30 years, and in Guzerat to a still later period.]

Mr. Markham sets down the whole of Akbar's (land?) revenue in A.D. 1596, at only Rs. 9,67,93,510, (£9,679,351). He thus contrasts the yield of particular provinces in Akbar's time with our own (1858):—

Province.	Land Revenue in Akbar's time, A.D. 1600.	Under the English A.D. 1858.	Remarks.
	Rs.	Rs.	
1 Bengal and Orissa ..	1,59,58,247	3,35,10,000	Mr. Markham says the assessment of Akbar on all land now under cultivation, would double the present revenue in Bengal.
2 Behar ..	59,17,177		
3 Allahabad ..	58,58,074	3,52,41,000	Much of Behar now belongs to the Nizam.
4 Agra (exclusive of Scindia's present territory)	72,35,340		
5 Delhi ..	1,80,13,180	51,78,510	The English revenue of Guzerat is derived from only about one-fourth of Akbar's province of that name.
6 Berar ..	1,66,58,082		
7 Khandeish ..	20,00,000	29,07,720	Punjab, 2,00,45,510 Sind 8,00,000
8 Guzerat ..	11,09,190		
9 Lahore ..	1,91,91,720	29,07,720	
10 Mooltan ..			
11 Tatta ..			
Total Rs.	9,97,67,010		

About one-twentieth was on an average deducted from the revenue in Akbar's accounts for "jageers," or rent-free lands, granted to public servants, and for "sayurgahs," or assignments of rent for charitable purposes.

Akbar's returns were in "dams," 40 to one rupee. Akbar's rupee was 174.4 grains troy, one-fiftieth more than the present rupee. This has been taken into account by Mr. Markham in comparing the English revenue with Akbar's.

Mr. Markham concludes from his comparison, that though the Government demand is now much lighter than in Akbar's time, the land-tax in some districts produces nearly a third more than it did then. That the leases now are generally for 20 or 30 years instead of 10, as then; and in Bengal, &c., the present assessments are permanent. [But, for an accurate comparison, it would be necessary to take into account the different purchasing value of the rupee in Akbar's time, as compared with the present. It would appear that in Akbar's time the rupee would purchase on an average about 115 lbs. of wheat, whereas it will purchase only about 47 lbs. now in Bengal, the cheapest province in India, and little more than half that quantity in Bombay. A common day-labourer could in Akbar's time be hired for about 1½d per diem; he would now expect about 4½d. in Bengal, and 7d. in Bombay. If the same proportions held good in other things, Akbar's revenue would appear to be comparatively far higher than ours.]

AGRICULTURAL STATISTICS—INDIA, EUROPE.

THE PUNJAB.

To all Commissioners and Deputy Commissioners, Punjab,—dated Lahore, the 21st November 1871.

THE Financial Commissioner has for some time had under consideration the desirability of procuring correct statistics of agricultural produce in the Punjab. A return of rates of rent and produce in the Punjab—Statement No. XXIX, Appendix A—was furnished in the Annual Revenue Report for 1868-69, but the statistics of produce given in that statement are not capable of being received with confidence. In the Mooltan Division, the produce of wheat per acre is given at 105 lbs. in the Jhang district, whilst in the Montgomery district it is given at 1,280 lbs., and there are many similar discrepancies in the statement which render it, as a whole, not fit to be relied upon. The results recorded in the returns which have been furnished hitherto appear to have been obtained not by experiment, but by verbal enquiry. It is impossible otherwise to account for the immense disparity which the statement shows between the yield of the same kind of crop in different districts.

Without actual experiment it is not possible to arrive at a satisfactory conclusion on this important subject; and if good and trustworthy observations are made in each district, the results will enable us each year to estimate with some confidence the amount of food, and other crops, which the country has produced—and taken with the trade returns—whether the supply of food in the country is sufficient. The information will also be valuable in enabling Settlement Officers to revise assessments, and in settling many disputes regarding the rents of cultivators. The Financial Commissioner therefore hopes that no pains will be spared on the present occasion to make really accurate observations and experiments.

There are two crops to observe—the Khurreef and the Rubbee. The points for observation are shown in the form No. A, annexed to this circular. The crops vary greatly in importance. If there is any difficulty in making enquiries regarding every crop in one season it will be advisable to enquire first regarding those which are most common. The following list shows the crops which should be observed, classified according to their importance:—

<i>Rubbee Crops.</i>		<i>Khurreef Crops.</i>
1. Wheat.	} I.	1. Sugar-cane.
2. Barley.		2. Cotton.
3. Gram.		3. Rice.
4. Mustard (sarson).	} II.	4. Jowar.
5. Linseed (al-l).		5. Bajra.
6. Tára mira (<i>sunopsis crua</i>).		6. Moth.
7. Tobacco.		7. Mung.
		8. Masli.
		9. Til.
		10. Indian corn.

Poppy crops will form the subject of a separate enquiry.

It is not expected that perfectly accurate results will be obtained at the first attempt, but by patient and repeated observations and comparison of the results obtained in different districts, it is hoped that some trustworthy figures may in time be procured. It is left to the Deputy Commissioner to determine who should make these observations and experiments. The more numerous they are the better, and if possible, intelligent native gentlemen should be asked to assist in the enquiry, as well as native officials. Many native gentlemen have farms of their own, and will be willing to give accurate information regarding experiments and observations which they may be asked to make. The returns should be made in the prescribed form, and no other.

The observation for each crop should be totalled, and an average taken for irrigated and unirrigated separately. It is not of course expected that the produce of any two districts will be exactly similar; wherever there is any wide divergence in the average produce of land in any two districts of similar aspect, it may be found that there is some peculiarity of soil, or of irrigation, or of climate, which should be explained in order that the reason of the divergence may be understood. For convenience of comparison extracts are appended, showing the average produce of land per acre, for some of the chief crops, for various countries in Europe. The works in the ensuing list may also be referred to as containing statistics of produce.

- I. Select papers of the Agri-Horticultural Society of the Punjab. "Agriculture in the Punjab," pages 53 to 124.
- II. Powell's "Punjab Products," ,, 211,, 225.
- III. The Settlement Reports of Syalkot, Jalandar, Kangra, and Hushiarpur.

The above are available in every Deputy Commissioner's Office.

The following tables may be found useful as furnishing the result of actual experiments:—

Tables to be used for calculation.

- I. Table of average weight of dressed grain per bushel in (1) maunds, seers, and chittacks; (2) lbs. avoirdupois, and decimals from Inspector General of Prisons' Statement of weight of different kinds of grain from jail experiments.

This table may be found useful for converting English statements of yield in bushels into maunds and seers in connection with table for purposes of comparison.
- II. Table for converting new bazaar maunds (or maunds), seers, and chittacks, into avoirdupois pounds, and decimals and vice versa, from Prinsep's Useful Tables, edited by Thomas, Volume II.
- III. Table for converting seers and chittacks into decimals of a maund, and vice versa, from Prinsep's Useful Tables, edited by Thomas, Volume II, page 108.

Extract from Mr. J. B. Luves' Report on Agriculture in Europe.

It was in 1844, that the first experimental wheat crop was taken from the field on this farm, which has been devoted to the growth of wheat every year from that time to the present; and as the characters of the first and the twenty-seventh seasons resemble each other pretty closely, a comparison of the first and twenty-seventh crops will be of some interest. In the first season (1844) the produce of wheat without manure was 15 bushels per acre. In 1870, the twenty-seventh season of wheat in succession on the same land, the unmanured produce is again exactly 15 bushels. In 1844, the highest produce by mineral manures without ammonia was scarcely 17 bushels, and in 1870 about 18½ bushels. In 1844, the addition to the mineral manures of 81 lbs. per acre of sulphate of ammonia, increased the produce to 21½ bushels. In 1870, the addition of salts of ammonia, in quantities of 100, 200, 400, and 600 lbs. per acre, gave respectively 26, 30½, 40½, and 43½ bushels. When it is considered that between these two periods twenty-five crops of wheat have been carried off the land, the identity of the produce without manure in the two cases, and the general similarity of effect with different descriptions of artificial manure, is very striking. The following table shows the amount and quality of the wheat yielded in 1870, the twenty-seventh crop in succession; the results being those obtained from the same plots, and under the same conditions of manuring year after year as have been selected for illustration in previous years, and for comparison, there are given by their side those recorded on former occasions, and also the average results for a period of eighteen years.

Harvests.	From seed sown.			Artificial Manure.			Means of plots 1, 2, 3, 4, 5, 6, 7, 8, and 9.	
	Without manure, plot 3.	plot 2.	plot 1.	plot 5.	plot 6.	plot 9.		
Bushels of dressed corn per acre.								
1853	17	44	43	55	51	54	38	
1854	16	40	45	48	44	49	36	
1855	13	37	40	41	44	42	34	
1856	12	32	30	32	32	31	30	
1857	17	27	22	30	29	27	31	
1858	16	41	39	46	47	44	34	
1859	13	34	28	34	30	34	31	
1860	15	36	40	45	45	43	39	
Average of 18 years.								
1852-1869	14	35	35	38	37	36	34	
Weight per bushel of dressed corn (lbs.).								
1853	62.7	61.1	62.5	62.5	62.1	62.3	62.7	
1854	65.0	62.5	63.1	63.7	62.7	63.1	62.5	
1855	65.6	61.5	61.8	63.4	61.4	61.4	61.2	
1856	61.3	61.7	61.0	60.1	60.9	60.8	61.2	
1857	60.1	61.4	61.0	60.7	59.9	60.5	61.4	
1858	61.0	61.8	61.1	62.0	61.1	61.4	61.3	
1859	58.9	61.1	61.1	61.2	57.1	57.3	58.8	
1860	61.7	63.4	63.9	63.7	62.7	62.2	62.4	
Average of 18 years.								
1852-1869	61.5	62.5	62.2	62.8	62.2	62.7	62.7	

Thus, the permanently unmanured plot gives 15, and the farm-yard manured plot 36½ bushels per acre, or respectively slightly over the average of the eighteen preceding years. The three artificially manured plots give, on the other hand, very much over the average; plot 7, yielding 40½; plot 8, 45½; and plot 9, 45½ bushels per acre; or respectively 17, 6½, and 9 bushels over the average of the previous eighteen years."

Extract from *Agricultural Gazette of India*, dated 15th August 1870.

THE AGRICULTURE OF INDIA.

"If we seem to some of our readers to hlep upon the subject of the land, our apology must be the fact that it is the most important subject by far that can engage the attention of the State. The condition of Indian Agriculture can be best illustrated perhaps by what we know of that of Europe; and we have been at pains for some time past to collect all that is known upon this subject. The produce of the wheat lands of Europe is now pretty accurately ascertained, and is as follows:—

Arthur Young's estimates, (1780)		Mr. Lawes' estimates, (1869)	
1780 England (average)	1,334 lbs. per acre.	England (average) 1852-69, 1870	1,470 lbs. per acre.
Ireland	1,041 "	Estimates from various sources	
1868 Mr. Cahen's estimates, (1868)		1850 England (average)	1,533 "
1868 England (average)	1,620 "	1863 United Kingdom (average)	1,598 "
Ireland	1,282 "	Austria (average)	1,334 "
France	894 "	Spain	1,218 "
Prussia	963 "	Belgium	1,218 "
		Holland	1,334 "

For any useful purpose to ourselves it is necessary to look more closely into the question than these averages permit, and we have fortunately the means of doing so in the experiments so long and carefully made and recorded in the last 20 years by Mr. J. B. Lawes. We have seen that the average yield of wheat in England during the last century has been as follows:—

1780 (average yield)	1,334 lbs. per acre.	And in Ireland—	
1850	1,532 "	1780 (average yield)	1,041 lbs. per acre.
1852 to 1867 (16 years)	1,670 "	1868	1,392 "

There has thus been a steady and vast improvement in both countries. The Scotch yield per acre is, we believe, about the same as the English, and the average of the United Kingdom is 1,566 lbs. per acre. It is important however that we should know how this very high average has been reached, and the experiments of Mr. Lawes tell us exactly. That gentleman found by careful experiment that the yield of dressed corn per acre during the years 1852-67 varied as follows, according to the character of the farming:—

	Average of 16 years.
1852-67 Unmanured land	843 lbs. per acre.
" Farm-yard manured	2,068 "
" Artificially manured	2,130 "
" Mean of all	1,680 "

The weight of the corn moreover varied with the character of the farming, and was respectively as follows:—

	Average weight.
1852-67 Unmanured corn	57.4 lbs. per bushel.
" Farm-yard manured	59.9 "
" Artificially manured	58.7 "

The necessity for taking the average from a long succession of years arises from the extreme fluctuations of the seasons in England. Thus, the harvests of the seven years 1862-68 were as follows:—

1862	per acre	202	bushels.	Average of 16 years 1852-67 28½ bushels (1,670 lbs.)
1863	"	357	"	
1864	"	324	"	
1865	"	29	"	
1866	"	25½	"	
1867	"	21	"	
1868	"	34½	"	

Thus the unmanured wheat lands of the United Kingdom yield on the average no more than 843 lbs. of dressed corn per acre; and as the amount of seed corn is 2½ bushels (135 lbs.), the return to such husbandry is about six-fold, where high farming gives back the amount of seed sown fifteen to sixteen times over, or 2,100 lbs. per acre. The results of French agriculture also deserve careful study. The average yield of wheat lands in that country is variously stated at 14 bushels (812 lbs.) and 15½ bushels (894 lbs.) per acre. But the eight Northern departments of LeNord, L'Oise, L'Aisne, Somme, Seine-et-Oise, Seine-et-Maine, Seine, and Eure-et-Loire have a yield equal to the English average (1,620 lbs.). It is in the 45 departments which form the southern part of France that the yield is so small to reduce the general average of the Kingdom "to a mean yield of 14½ hectolitres per hectare." Partly from bad husbandry, but chiefly owing to the dryness of the climate in spring, the average yield of these departments is but 10 to 12 bushels (600 to 720 lbs.) per acre, a five-fold or six fold return of the seed sown. The yield of poor farming in Europe is as follows:—

England	843 lbs. per acre
South of France	600 to 720 "
Prussia	463 "

In all these calculations we have assumed the weight of a bushel of dressed corn to be 53 lbs. The English average is said to be 60, but the exact experiments made by Mr. Lawes would seem to shew that the estimate is high, although in the very exceptional harvest of 1865 the aver-

age was believed to reach the unprecedented weight of 63 lbs. We now come to the use of these figures to ourselves. Few persons have any idea of the conflicting character of the statements scattered up and down official records in India upon the subject, but we shall endeavour to summarize these statements for the guidance of our Settlement Officers and for reference. Captain Tuckett tells us that it is the practice in the North West for the people to sow only 110 lbs. of seed corn per acre, but we have no means of testing the accuracy of the statement. He adds to the above experiments a good deal of summarized information obtained officially, as to the yield of land in the Provinces generally. The average produce of wheat and barley respectively per acre in the following districts, he declared to be as under:—

	WHEAT.		BARLEY.	
	Irrigated.	Dry.	Irrigated.	Dry.
Mozuffernuggur	1,634 lbs.	1,080 lbs.	1,832 lbs.	1,098 lbs.
Bulundshuhur	1,508 "	1,080 "	1,832 "	1,098 "
Saharunpore	1,634 "	1,080 "	1,832 "	1,098 "
	Wheat.	Barley.	Gram.	Jowar.
Meerut	1,634 "	1,410 "	1,434 "	522 "

The late Mr. Thornton, formerly Secretary to Government North-Western Provinces, has recorded that—"Judging from his own experience he should say that 1,200 lbs. per acre was a high average for irrigated lands, and 700 lbs. for that of which considerable proportion is dry." The estimates furnished by seven other independent authorities in the Revenue Survey Report of 1863, based in several instances upon actual experiment, shew the strangest diversity:—

Wheat produce per acre—

1. English zemindar, Muttra	1,845 lbs. (actual experiment.)
2. Captain Brown, North Doab	1,571 "
3. Agra Settlement Report	1,634 "
4. Revenue officer, Bareilly	1,046 "
5. Mozuffernuggur Report	653 "
6. Ditto	794 "
7. Mr. Montgomery's Report	836 "

The three first of the returns no doubt refer to irrigated lands: the last four apparently to dry cultivation. If we take the average, they are as follows:—

		Irrigated land.	
According to Mr. Thornton	1,200 lbs.	} Average, 1,049 lbs.	
" to English zemindar	1,845 "		
" to Captain Brown	1,571 "		
" to Mr. Mansel	1,634 "		
		Dry cultivation.	
According to Mr. Thornton	700 lbs.	} Average, 850 lbs.	
" to Mr. Mansel	1,080 "		
" to Bareilly Report	1,046 "		
" to Mozuffernuggur Report	653 "		
" to Ditto	794 "		
" to Mr. Montgomery's do....	836 "		

Mr. Mansel was the Settlement Officer of the Agra Zillah, and as his estimates were based upon actual experiment, we reproduce them below (Appendix).

The most trustworthy of these authorities compare as follows:—

Ayeen Akbarry (all India, 10 years) per acre	1,153 lbs. per acre.	
Tuckett's 2,000 experiments, single season	1,046 "	
	Dry.	Irrigated.
Mr. Thornton's belief	700 lbs.	1,200 lbs. per acre.
Mr. Mansel's report	1,080 "	1,634 "

Within the last few years Mr. Grant, in his Settlement Report of Nursingpore has told us that the Doab produces at least 18 maunds (1,476 lbs.) per acre. Mr. Macnochie, who has recently settled the district of Oonao (Oudh), tells us that the yield "from first class land in Oudh is almost equal to what is obtained in England," and that it is as follows:—

	Irrigated.	Unirrigated.
1st class land	21 bushels	11 bushels per acre.
2nd do.	16 "	9 do.
3rd do.	9 "	7 do.

APPENDIX.

AGRICULTURAL PRODUCE PER ACRE IN LBS. AVOIDUPOIS IN AGRA, BAREILLY, AND THE UPPER DOAB.

Zillah.	Wheat.		Barley.		Gram.	Jowar.	Bajree.	Oordh.
	Irrigated.	Dry.	Irrigated.	Dry.				
Saharunpore	1,634	1,080	1,832	1,098	1,434	522	.....	372
Mozuffernuggur	1,634	1,080	1,832	1,098	1,434	522	.....	.....
Meerut .....	.....	1,464	.....	1,410	1,434	522	.....	.....
Bulundshuhur	1,508	.....	1,832	1,198	1,160	500	.....	372
Bareilly .....	.....	1,046	.....	1,315	997	629	574	.....
Agra No. 1	1,234	.....	1,186	.....	.....	697	530	236
" No. 2	1,224	.....	1,224	.....	477	754	407	216

Memo. No. 1 for Agra was prepared from a number of trials in 1,247 F. The season however was not an average one, and the result is not given with other character than a loose approximation to the truth. The khurreef crop was indeed full one-fifth inferior in yield to an average autumn crop, owing to the scanty rains throughout the rainy season; again, the rubbee was full one-eighth inferior to an average spring crop, from the scantiness of the rain in the khurreef. From the same cause, and the failure of the mahawut or Christmas showers, the chennah crop was a general failure in the Agra zillah. In a natural season the trials of barley would certainly show an average one-fifth more than that of wheat in the Agra zillah. As it was, 10 trials were made of each article of khurreef in the whole of the pergunnahs, and of the rubbee in five pergunnahs. No. 2 for Agra was prepared by Dewan Bahadur Singh, of Bareilly. It is a mere estimate of average acre produce for Agra, and prepared at my instance, in consequence of the 1,247 F. season failing to supply me with a complete average. This person has a very masterly acquaintance with Agricultural Statistics in Upper India. He has however underrated the produce of barley in my estimation (Mansel's Report).

Excerpt from Agricultural Returns, Great Britain, for 1870.

No. 9. Statement of the estimated average yield per statute acre of the principal corn crops, and of potatoes, in various British Colonies.
The average yield of wheat per acre in the United Kingdom is 28 bushels.

Colonies.	Years (ended 31st March in some colonies).	Wheat.	Barley.	Oats.	Maize.	Potatoes.	
		Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	
New South Wales	1868-69	10 88	14 80	13 55	31 27	1 38	
	1869-70	16 90	16 24	23 16	38 12	3 16	
Victoria	1868-69	16 28	15 23	19 05	19 75	3 10	
	1869-70	19 75	24 55	25 08	20 50	2 30	
South Australia	1868-69	9 71	14 85	14 07	.....	.....
	1869-70	.....	Not received.	.....	.....	.....
Tasmania	1868-69	14 13	15 79	19 75	.....	3 43
	1869-70	16 10	23 09	25 71	.....	3 68
New Zealand	1868-69	25 10	24 49	31 22	.....	4 89
	1869-70	27 27	31 14	33 47	.....	5 41
Natal	1868-69	12 21	The produce of these crops is partly cut green for fodder.			125 8
	1869-70	12 27					181 3
Cape of Good Hope	1865	6 87	8 92	4 35	6 48	.....

No. 13. Statement of the estimated average yield per statute acre, of the principal corn crops and of potatoes, in Imperial bushels, in various foreign countries:—

Countries.	Date of Return.	Wheat and Spelt.	Barley.	Oats.	Rye.	Beans and Peas.	Maize.	Potatoes.
		Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.
Sweden	1865	.....	.....	.....	.....	9 0	.....	111 4
Norway	1865	22 8	28 4	35 8	22 3	19 6	.....	236 1 8
Holland	1868	26 2	42 6	39 5	21 4	21 2	.....	150 9
Belgium	1869	23 6 †	35 7 †	38 5	22 7	22 0	.....	.....
		21 8 †	27 3 †					
France	1869	17 1	20 9	25 6	15 5	13 8	17 1	111 3
Portugal	1865	8 9	11 1	18 6	6 7	.....	20 0	.....
United States	1869	13 2	27 1	29 6	13 2	.....	22 9	106 3

TABLE OF WEIGHT OF DIFFERENT KINDS OF GRAIN FROM JAIL EXPERIMENTS.

	Wheat.		Barley.		Mukkl.		Bajra.		Jowar.		Dhall (Oord).		Dhall (Moong).		Gram unparboiled.	
	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.	Not cleaned.	Cleaned.
	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.	Seers. Chittacks.
1st EXPERIMENT.																
Average total weight per bushel of cleaned grain in 20 Districts	31 3	31 2	13 5	14 4	17 4	13 10	23 12	20 14	13 2	15 4	26 9	26 9	26 11	27 0	16 0	15 13
Uncleaned do. in 21 do.																
2nd EXPERIMENT.																
Average total weight per bushel of cleaned grain in 20 Districts	29 9	28 4	11 2	15 9	18 10	19 15	18 0	17 12	16 14	16 13	27 10	28 0	27 1	29 7	17 14	17 9
Uncleaned do. in 21 do.																
3rd EXPERIMENT.																
Average total weight per bushel of cleaned grain in 20 Districts	31 3	34 8	14 3	15 10	13 10	19 15	19 4	19 4	14 4	19 4	26 11	28 1	28 9	28 9	19 8	19 2
Uncleaned do. in 21 do.																
4th EXPERIMENT.																
Average total weight per bushel of cleaned grain in 20 Districts	29 8	29 6	14 3	15 10	17 1	18 2	19 9	19 5	17 12	16 7	26 7	26 7	26 9	25 7	17 11	17 7
Uncleaned do. in 21 do.																
Average total of the 4 experiments	30 8	30 1	13 15	15 4	17 14	19 2	19 15	19 5	17 0	16 11	27 5	27 6	26 8	27 4	17 12	17 12
Ditto ditto expressed in avoirdupois weight lbs	62 4	61 8	28 0	31 3	36 7	39 3	41 0	39 7	34 9	34 2	56 1	56 3	51 5	56 0	36 5	36 5

* This is the average yield according to the returns furnished of the total acreage and produce of the crop.
† Winter.
‡ Spring.

TABLE FOR CONVERTING NEW BAZAAR MANS (OR MAUNDS), SEERS, AND CHITTACKS INTO AVOIRDUPOIS POUNDS AND DECIMALS.

Mans.	Pound Avoir.	Mans.	Pound Avoir.	Seers.	Pound Avoir.	Value of oz. and dram in decimals of lbs.	
						oz.	dec.
100	8228.571	55	4525.714	40	82.286	16	10000
99	8146.285	54	4443.429	39	80.228	15½	9687
98	8064.000	53	4361.143	38	78.171	15	9375
97	7981.714	52	4278.857	37	76.114	14½	9063
96	7899.428	51	4196.572	36	74.057	14	8750
95	7817.142	50	4114.286	35	72.000	13½	8438
94	7734.857	49	4032.000	34	69.943	13	8125
93	7652.571	48	3949.715	33	67.886	12½	7813
92	7570.285	47	3867.429	32	65.829	12	7500
91	7488.000	46	3785.143	31	63.771	11½	7188
90	7405.714	45	3702.857	30	61.714	11	6875
89	7323.428	44	3620.572	29	59.657	10½	6563
88	7241.143	43	3538.286	28	57.600	10	6250
87	7158.857	42	3456.000	27	55.543	9½	5938
86	7076.571	41	3373.715	26	53.486	9	5625
85	6994.285	40	3291.429	25	51.429	8½	5313
84	6912.000	39	3209.143	24	49.371	8	5000
83	6829.714	38	3126.858	23	47.314	7½	4688
82	6747.428	37	3044.572	22	45.257	7	4375
81	6665.143	36	2962.286	21	43.200	6½	4063
80	6582.857	35	2880.000	20	41.143	6	3750
79	6500.571	34	2797.715	19	39.086	5½	3438
78	6418.286	33	2715.429	18	37.029	5	3125
77	6336.000	32	2633.143	17	34.971	4½	2813
76	6253.714	31	2550.858	16	32.914	4	2500
75	6171.428	30	2468.572	15	30.857	3½	2188
74	6089.143	29	2386.286	14	28.800	3	1875
73	6006.857	28	2304.000	13	26.743	2½	1563
72	5924.571	27	2221.715	12	24.686	2	1250
71	5842.286	26	2139.429	11	22.628	1½	938
70	5760.000	25	2057.143	10	20.571	1	625
69	5677.714	24	1974.858	9	18.514	15 drs.	313
68	5595.429	23	1892.572	8	16.457	14	0547
67	5513.143	22	1810.286	7	14.400	13	0508
66	5430.857	21	1728.000	6	12.343	12	0469
65	5348.571	20	1645.715	5	10.286	11	0430
64	5266.286	19	1563.430	4	8.229	10	0391
63	5184.000	18	1481.144	3	6.171	9	0351
62	5101.714	17	1398.858	2	4.114	8	0312
61	5019.429	16	1316.573	1	2.057	7	0274
60	4937.143	15	1234.287	chhat. 8	1.028	6	0234
59	4854.857	14	1152.000	4	0.511	5	0194
58	4772.572	13	1069.715	3	0.386	4	0156
57	4690.286	12	987.430	2	0.257	3	0117
56	4608.000	11	905.144	1	0.129	2	0078

(The last column serves for the conversion of the decimals of a pound avoirdupois into ounces and drams. It will be found useful also with the two following tables)

TABLE FOR CONVERTING AVOIRDUPOIS WEIGHTS INTO BRITISH INDIAN WEIGHTS.

Tons.	Mans or Bazar Maunds.			Cwts.	Mans or Bazar Maunds.			lbs.	Mans or Bazar Maunds.		
	Mds.	Srs.	Chs.		Mds.	Srs.	Chs.		Mds.	Srs.	Chs.
100	2,722	10	10	19	25	34	7½	100	1	8	9½
90	2,450	1	9	18	24	20	0½	90	1	3	12½
80	2,177	32	8	17	23	5	9½	80	0	38	14½
70	1,905	23	7	16	21	31	2	70	0	34	0
60	1,633	14	6	15	20	16	10½	60	0	29	2½
50	1,361	5	5	14	19	2	3½	50	0	24	4½
40	1,089	36	4	13	17	27	12½	40	0	19	7
30	816	27	3	12	16	13	5½	30	0	14	9½
20	544	18	2	11	14	38	14½	20	0	9	11½
10	272	9	1	10	13	24	7½	10	0	4	13½
9	245	0	2½	9	12	10	0½	9	0	4	6
8	217	31	4	8	10	35	9	8	0	3	14½
7	190	22	5½	7	9	21	1½	7	0	3	6½
6	163	13	7	6	8	6	10½	6	0	2	14½
5	136	4	8½	5	6	32	3½	5	0	2	7
4	108	35	10	4	5	17	12½	4	0	1	15½
3	81	26	11½	3	4	3	5½	3	0	1	7½
2	54	17	13	2	2	28	14½	2	0	0	15½
1	27	8	14½	1	1	14	7½	1	0	0	7½

TABLE FOR CONVERTING SEERS AND CHITTACKS INTO DECIMALS OF A MAN AND VICE VERSA.

Chittacks.					Seers.	Decimals.
	0 Seer.	1 Seer.	2 Seers.	3 Seers.		
0	·0000	·0250	·0500	·0750	4	1.000
1	·0016	·0266	·0516	·0766	8	2.000
2	·0031	·0281	·0531	·0781	12	3.000
3	·0047	·0297	·0547	·0797	16	4.000
4	·0062	·0312	·0562	·0812	20	5.000
5	·0078	·0328	·0578	·0828	24	6.000
6	·0094	·0344	·0594	·0844	28	7.000
7	·0109	·0359	·0609	·0859	32	8.000
8	·0125	·0375	·0625	·0875	36	9.000
9	·0143	·0391	·0641	·0891	40	10.000
10	·0156	·0406	·0656	·0906		
11	·0172	·0422	·0672	·0922		
12	·0187	·0437	·0687	·0937		
13	·0203	·0453	·0703	·0953		
14	·0219	·0469	·0719	·0969		
15	·0234	·0484	·0734	·0984		

The three last figures of decimals recurring in the same order after every four seers, it is unnecessary to insert them at length.

Rule I.—To convert Indian weight into avoirdupois weight.

1. Multiply the weight in seers by 72, and divide by 35: the result will be the weight in lbs. av. 2. Or, multiply the weight in mans by 36, and divide by 40: the result will be the weight in cwt. av.

Rule II.—To convert avoirdupois weight into Indian weight.

1. Multiply the weight in lbs. av. by 35, and divide by 72: the result will be the weight in seers. 2. Or, multiply the weight in cwt. av. by 40, and divide by 36: the result will be the weight in mans, or maunds.

One ton = 27.222 mans, or 27½ mans nearly. One man = 82½ lbs. av. exactly. For facility of recollection this rule may be expressed in arithmetical poetry, thus:—

Of one hundred weight should you incline,
A sum in Indian mans to fix:
First multiply by forty-nine,
And then divide by thirty-six.

FORM A.

FORM FOR REPORTING EXPERIMENTS MADE TO ASCERTAIN THE AVERAGE GROSS OUT-TURN OF

District	Tahsil.	Village.	Name of observer.	Area of land observed		Amount of Seed.				*Out-Turn.	Remarks.	
				Irrigated or unirrigated.	Local measure.	Square Yds.	Actually sown on observed area.		Rate of seed sown per acre.			
							M.	S.	C.			M.	S.	C.

In this column it should be stated whether the land was manured or not; and whether if not manured it was near the village site. Also whether the crop was considered a good one or not by the people.

* This column must be filled up according to the description of crops experimented on.

EXEMPLAR.

WHEAT.	
Grain, m. s. c.	Straw, m. s. c.
COTTON.	
Cleaned, m. s. c.	Uncleaned, m. s. c.
CLEANED FIBRES. m. s. c.	
SUGAR.	
Gür.	Ráb.

and so on for each different crop.

From the former statement it will be seen that nearly 160,000 Natives are annually being taught English in the various Schools and Colleges, and hence it may be inferred that the number of Natives employed in the Educational Department is rapidly on the increase. No Native has as yet been appointed a Director of Public Instruction in any province, but many are qualifying for such appointment in the subordinate ranks of inspection and instruction. It may also be explained that the Imperial expenditure under the heading "grants-in-aid" is allotted under rules which have been prescribed for each Local Government, varying in detail according to local circumstances, but uniform in requiring a local contribution and in being based on strict religious neutrality. In Bombay, Madras, and in the Central Provinces, considerable payments are annually made on the system of "payment by results." In the second statement the total Imperial expenditure in column 9, includes the fee receipts levied in Government Institutions and credited to Imperial revenues.

LOSS OF HUMAN LIFE AND CATTLE FROM WILD ANIMALS AND POISONOUS SNAKES. AND MEASURES TAKEN FOR THEIR DESTRUCTION &c. &c

TOWARDS the close of the year 1868, a scheme submitted by Captain Rogers, of the Bengal Staff Corps, for the destruction of wild animals, and a suggestion made by the Foreign Department for the revision of the existing system of rewards for such destruction, led to a review of the losses occasioned from year to year, both of life and property by tigers, panthers, wild elephants, snakes, and other noxious animals all over the country, with a view to the determination of the best means that could be adopted for their extirpation. No single report or compilation was however extant which would give sufficient, if not complete, information on the subject, accounts of the depredations committed in the several provinces by beasts of prey being scattered over a variety of documents, such as survey reports, general administration reports, applications for sanction to the offer of rewards, special reports of missionaries residing in the interior, &c., &c. But the few papers that could be collected at the moment were enough to convince the Governor-General-in-Council that the annual loss of human life and of cattle, and the injury to crops caused by these scourges, were exceedingly great. Whole villages were at times completely depopulated; public roads and thoroughfares rendered literally unapproachable by human beings even in broad daylight; and thousands of acres of once-cultivated land were in consequence entirely deserted and consigned to the growth of brush-wood and rank vegetation, to offer in their turn safe coverts to these noxious animals, and enable them to do more havoc in the surrounding country.

It appeared from the Central Provinces' Revenue Survey Report for 1867-68, that great obstruction was caused to the operations of the survey party by the depredations of tigers which infested the district where it was employed. A tigress was represented to have killed 127 people and stopped the traffic for many weeks on the road between Moolb and Chundah, until she was shot by Lieutenant Goldington. In the Topographical Survey Report of the Bengal Presidency for 1867-68, it was stated that "in the Central Provinces the Surveyor came across a tract which had been utterly devastated by a single tigress, which was estimated to have killed upwards of 50 people, and was known to have driven the inhabitants away from 13 villages." Certain proceedings, volumes of the Madras Government, that were laid before the Governor-General-in-Council also contained terrible accounts of the ravages committed by tigers, leopards, and other wild animals. A report by the Collector of South Canara, dated the 16th February 1863, stated:—"The depredations caused by tigers and cheetahs have of late been somewhat serious in the district, and even the town of Mangalore itself is not free from their incursions. In the month of June 1865, it was reported that, during the previous twelve months, no less than sixteen human beings had been carried off in the Udipi and Candapore Talooks and in the rest of the district, the loss of life by this cause only, was gradually on the increase. In addition to this, the losses by the villagers of their cattle, goats, and pigs were in some localities very considerable." The Collector of Kurnool, under date the 9th October 1867, reported that, up to the end of September preceding, a man-eating tiger had carried off no less than 64 human beings, and had caused such a terror that the most numerous and best constables would not traverse the ghaut until large numbers of persons collected together and procured numerous tom tom beaters to accompany them, and that the coolies of the Public Works Department had stopped work through fear of attack by this tiger.

The proceedings of the Government of the North-Western Provinces were also not wanting in horrible accounts of ravages committed by wild beasts. A report by the local Board of Revenue, dated 7th December 1867, contained the following mournful narrative of the destruction of life caused by a single bear in a northern village bordering the forest:—

"About midnight, whilst most of the cultivators were out watching their rubber crops, and there were only some fourteen or fifteen people in the village, a bear in the short space of two hours killed two men, three women, and one child, also wounding two men. He first entered the house of one Ahmed Yar Khan, Pathan, and killed two women. He next destroyed Sobantee, dhodee, who had come to the assistance of the women. He then entered the house of Elahi Buksh, butcher, and killed his wife and child. The husband attacked him with a knife, but the bear appears (from the investigation) with one blow to have torn away his head and face. On retiring from the village he attacked six head of cattle, three of which died before morning. The cries from the village attracted the attention of two of the cultivators, who, proceeding from their fields to ascertain the cause, met the bear a short distance outside the village. He immediately attacked them, wounding them both, but the wounds were not serious. The following night the animal entered the adjoining village of Partalporc. He there entered the house of a "Rae" and wounded his wife; he then attacked the man and had succeeded in wounding him badly on the arm, when he was shot by a man named Waly Mahomed."

The police reports of some of the provinces showed that the Local Governments and Administrations were quite alive to the necessity of driving away these wild beasts from the vicinity of the habitations of men, and rewards were most liberally dealt out for their destruction. But enormous numbers of men, women, and children still continued to fall victims to their ravages year after year. So early as March 1864, the Secretary of State had noticed the serious devastations caused by tigers, wolves, and other wild animals, and thought it not improbable that the failure of the handsome rewards offered for their destruction in producing the desired effect might be partly owing to the villagers having been deprived of their arms through the operation of the General Disarming Act. He therefore commended the subject to the consideration of the Government of India, and desired that, if deemed necessary, the inhabitants of those villages, which suffered most from the ravages of wild beasts, might be allowed to retain such arms as were absolutely necessary for the protection of themselves and their property. This despatch being circulated through the Government of Bengal to the several Divisional Commissioners in the Lower Provinces, a discussion took place as to the adequacy or otherwise of the authorized rewards, resulting in some cases to an enhancement of them. The Bengal Government also suggested to the Commissioners that strychnine might be used with advantage and without risk by being introduced into the body of a cow or other animal after it had been killed by a tiger. But nothing was said in the correspondence that ensued to lead to the conclusion that the operation of the Arms Act had in anyway contributed to aggravate the evils complained of. A separate correspondence was at this time going on with the Local Governments and Administrations on the subject of the Arms Act, from which it became abundantly manifest that the loss arising from the destruction of crops by wild elephants, pigs, &c., was very considerable.

Captain Rogers' scheme, referred to at commencement of this memorandum, consisted of a contrivance devised by him, a sort of a spring-gun, already in use in many parts of the country. The main details of the invention are contained in the following paragraphs extracted from his letter:—"With regard to the weapon, I propose the use of the old muskets that have merely a nominal value as iron, and are constantly being taken up and sold as such. * * * * "An adjustment attached to the trigger is the only expense, and this would not exceed four annas per musket. There are three strings attached to this trigger adjustment. The one marked A is the fatal one, and running along the barrel crosses the path these animals frequent, and is set at the height of the shoulder of the beast it is desired should be killed, and that string represents the line of fire. The bullet therefore invariably enters the most fatal part. It is a well-known fact that wild beasts do not wander as animals of the deer tribe do all over the jungle, but invariably travel by paths and roads through the jungle when going for food or water; and in the event of one being killed and another coming to the same district, the chances are ten to one that animal will use the same paths and roads and take up his quarters in almost exactly the same spot as his predecessor. Their haunts and walks are well-known to every shikaree in the district, and it would be a matter easily determined as to where to set the gun to ensure the animal's destruction before it had time to do much injury. "To prevent destruction of animals that should not be destroyed, there are two other strings attached to the trigger, and these (marked B B) are laid at such a height from the ground as to allow a tiger or other animal it is wished to kill to pass underneath without touching. "Cattle or persons coming in contact with these strings cause the gun to go off, and its fire is perfectly harmless."

Captain Rogers depicted in strong and vivid colors the immense and irreparable injury caused by wild animals in remote parts of the country, as will be seen from the following extract from his letter:—"By killing as they do these cattle, not only are the villagers losers, but also the Government in an indirect way. "It is by these people—and these people again assisted by their live agricultural stock—that the vast jungles are becoming tracts of cultivated country, but the wild beasts greatly retard the same and act as a considerable check on the energies of those unfortunate, who are now to a great extent, at the mercy of any tiger or other beast of prey that may take up its quarters in their district."

"No thefts or murders in India can exceed the horrors and misery caused by the wild animals, and no picture or language can give even a faint idea of the sufferings of their victims. Those poor creatures, living as they do, for the most part in districts seldom or ever visited by an European

except an occasional sportsman, are obliged to bear their losses or sufferings with little or no chance of the same being brought to the notice of the Government whose subjects they are.

"A short time since I would have scorned the idea of killing a tiger or other beast by stratagem, and would have felt the most supreme contempt for any English sportsmen doing so.

"I now look upon it in the light of a question involving the lives of hundreds of persons yearly, and in a second and less serious light as affecting the loss of cattle to the value of very many lakhs of rupees for the same period, and the same being almost entirely the only worldly property of thousands of half-starved creatures of a much more honest and truthful disposition than the inhabitants of the towns and villages in the immediate vicinity of our stations."

Captain Rogers would organize the shikarees of every district into regular bands with jemadars over them and supply them with guns and ammunition, exempting these selected shikarees from the usual payment for licenses for their guns. He said that where bows and arrows were used by the natives, the same contrivance, as that suggested by him, would operate with fatal results in the destruction of wild animals. He would fix the reward at Rs. 8 only, "but never more except under special circumstances, having no reference to the damage the tiger is doing but to any extra trouble or injury the shikaree has sustained in killing it."

Captain Rogers farther proposed that the skins of animals and their claws should become the property of Government. "These," he said "will realize a large sum of money, and with a little management a number of valuable skins can be brought into the market; and a small sum being given for skins, on which care had been bestowed, would soon induce the natives to give them up in a better condition than at present."

As to accidents, Captain Rogers himself was not very hopeful. In fact, in saying "that accidents will and must happen," he seemed perfectly conscious that a material defect in his contrivance was, that it would be as likely to kill a noxious animal as the bullocks and buffaloes belonging to the poor people intended to benefit.

At this time the Foreign Department forwarded for consideration, along with Captain Rogers' scheme, copy of a correspondence with the Chief Commissioner of the Central Provinces, on the subject of the rewards offered for the destruction of wild animals and of poisonous snakes, together with a letter from Mr. Bise, Deputy Accountant General of those Provinces, recommending, with reference to the increasing expenditure on account of rewards for killing snakes, that Municipalities should be required to pay for the destruction of snakes within towns, in order to secure that no rewards were given for snakes killed in the jungles. Another communication was received from the Foreign Department, which showed that it had been decided in the Financial Department, that the attempt to extirpate snakes by means of a reward had proved a failure in the Lower Provinces.

A circular was accordingly issued ordering the discontinuance of rewards for killing venomous snakes, pending the issue of final orders on the general question of the destruction of noxious animals. As regards the general question, a copy of all the available papers, with Captain Rogers' letter, was forwarded to the Local Governments and Administrations, and reports called for showing for the years 1866-67 to 1868-69:—

- (1) The loss of human life from the several kinds of wild quadrupeds;
- (2) The loss of cattle or crops from the same cause;
- (3) The number of various kinds of animals killed;
- (4) The system for their destruction at the commencement of the period, and any changes introduced during the three years;
- (5) The cost to Government of the measures adopted;
- (6) The operation of special systems or scales of reward (if any) tried in particular localities.

Opinions were also asked as to the measures which should be adopted in future, with special reference to Captain Rogers' proposals, it being added that no increased expenditure could at present be sanctioned in this matter. The Local Governments and Administrations were requested to give the same information regarding poisonous snakes as in the case of noxious quadrupeds, and where rewards for the destruction of snakes had been once in force but were withdrawn, to show the result of the withdrawal. Another circular was subsequently issued on a kindred question under the circumstances, and with the specific object described below.

In communication dated the 25th August 1869, to the address of the Financial Department, already noticed above, the Deputy Accountant General of the Central Provinces wrote as follows, speaking of the enormous sums annually spent in rewards for the destruction of wild animals—

"I. Then, again, if we pay largely for the destruction of animals having handsome skins it might be worth-while to pay a little more, and by having them properly tanned, convert them into saleable goods. For instance, within the last four months, 50 tigers were killed in Raepore, costing Government Rs. 2,550. And as there is a School of Arts at Raepore, it would almost seem worth-while to have marketable skins properly tanned there. There would be a good market for good skins at Nagpore, and there would be no cost of transit, as they could always be brought down by my treasure parties."

Precisely at this juncture, Captain Rogers forwarded a letter from one Mr. J. Rowland, Jubbulpore, offering to purchase these skins at a contract price, and applying for a monopoly "of all skins of wild beasts killed throughout India." He said that, provided the skins were delivered up in good and easily accessible towns, and in as perfect a condition as possible, he could enter into a contract for paying for one year certain, renewable, if required, the prices noted below:—

	Rs.
Tiger, <i>Chetah</i> ,	10 each.
Panthers, or Leopards,	2 ..
Bear	1 ..
Wolf or Hyena .. .. .	..

This led to the issue of a circular enquiring whether, under the present system of granting rewards for the destruction of wild animals, the skins of the animals killed became in any case the property of the Government, and if so, how they were disposed of.

Replies have been received to both the above circulars. The following tabulated returns show the substance of those replies on the points specifically referred to in the circular of the 29th January 1870, and on the question put in the circular of the 19th August 1870. The suggestions mainly by the several Local Governments and Administrations regarding the method that should be adopted in future for the extirpation of wild animals and venomous reptiles, and their views on the important question generally, will be found summarized in the sequel.

ABSTRACT.

LOSS OF LIFE IN THE THREE YEARS OF 1866-67, 1867-68, AND 1868-69, FROM WILD BEASTS AND VENOMOUS SNAKES, AND THE AMOUNTS DISBURSED IN REWARDS FOR KILLING THEM, MOSTLY THE FORMER.

Province.	Killed by wild beasts.	Deaths from snake-bite.	Total number of deaths in the three years from both causes.	Amount spent in reward.
				Rs.
Madras	898	760	1,658	38,803
Bombay (exclusive of Sind, &c.)	148	588	736	19,679
Bengal	6,741	14,787	21,528	62,812
North-Western Provinces	2,198	2,474	4,672	18,474
Punjab	310	1,064	1,374	60,893
Oudh	569	3,782	4,351	10,728
Central Provinces	1,847	1,061	2,908	1,65,773
Chattr	147	Not given.	147	12,520
Hyderabad	129	226	355	14,273
British Burmah	107	22	129	2,000
Grand Total.	12,554	25,664	38,218	4,55,790

It will be seen from the foregoing abstract that the total *reported* loss of human life in India in the three years of 1866-67, 1867-68, and 1868-69 from wild beasts and venomous snakes, was no less than 38,218* or 12,736 per annum; and that the expenditure incurred by Government in rewards for the destruction of noxious animals amounted to Rs. 4,55,755, or Rs. 1,51,918 per annum. Bengal appears to have suffered most, upwards of twenty-one thousand lives having been lost during the period, that is, nearly five thousand more than the number lost throughout the rest of India. This certainly throws serious doubts on the accuracy of the returns from the other Provinces. Next to Bengal are the North-Western Provinces; Oudh, the

* Wild beasts.....	12,554
snakes.....	25,664
Total, ..	38,218

Central Provinces, and Madras stands third, fourth, and fifth, respectively; British Burmah showing the least loss of all. As regards expenditure the Central Provinces stands first in the list, having spent a lakh and sixty-five thousand rupees, that is, nearly three times as much as Bengal. Next to the Central Provinces stands Madras, where the expenditure amounts to eighty-eight thousand rupees. Bengal stands third in this respect, having spent only sixty-two thousand rupees; Punjab is fourth, and British Burmah has been the least expensive of all.

The loss of cattle and crops has also been, no doubt, large, although the returns do not contain full information on this point. In several parts of the country, the zemindars and the people themselves are left to take the necessary steps for the protection of cattle and crops; but no responsibility is anywhere attached to the former in this important matter. The excessive expenditure in the Central Provinces may be, in some measure, owing to the extremely high scale of rewards prevailing in those Provinces. One hundred rupees for a "man-eating" tiger, and fifty rupees for a "full-grown" tiger, are not paid anywhere else. It may not be possible to secure uniformity in regard to the scale of rewards. But presumably the Government of India can, with great advantage, lay down a maximum limit for each species on a consideration of the rates prevailing in the different parts of the country, leaving it to the Local Governments to propose higher rewards in the case of any specially destructive and dangerous animals. None of the Local Governments suggest any specific measures for adoption, beyond the system of rewards now in force; and almost all subordinate officers whom they have consulted agree in condemning Captain Rogers' mechanism as unsuited to the territory under their jurisdiction, or as dangerous and full of risk to human beings and domestic animals. For a brief analysis of the opinions given by the Local Governments, the reports may be divided into three heads—

- (1)—Destruction of wild animals and Captain Rogers' plan.
- (2)—Destruction of poisonous snakes, and
- (3)—Disposal of the skins of the wild animals killed.

As regards the destruction of wild animals and Captain Rogers' plan, local officers in the Lower Provinces consider the system of offering rewards to be practically the best, and recommend no change in this respect. The Lieutenant-Governor thinks that much good would be done by encouraging local officers in districts in which the loss of life and of cattle is great, "to organize at suitable seasons, and at a small expense to Government, large hunting parties to destroy the particular class of beast found to be destructive," as such a course would give the people courage, and incite them to organize similar hunts themselves, and also teach them to make a stand against a danger that is now destroying their substance and themselves. His Honor would also encourage the police to destroy noxious wild animals by allowing them the usual rewards. His Honor doubts whether Captain Rogers' plan "is not as dangerous to cattle and human beings as to the noxious animals it is intended to destroy." It is stated that the system of rewards is of no practical effect in Behar, owing to the prejudices of the people; but no special remedy is suggested, although it is admitted that in this district people suffer most from the ravages of tigers, &c. In such cases the point for consideration evidently is, whether a special scale of rewards should not be offered to tempt *shikarees* from other parts of the country, instead of suffering the poor people to fall victims to their own prejudices.

The Madras Board of Revenue considers it "the bounden duty of Government to do something for the destruction of wild animals, and the protection of life and property from their ravages," but does not think it necessary to depart from the present system of rewards. The Board condemns Captain Rogers' scheme as unsuited to the circumstances of that Presidency, in which the people have not been disarmed, and in which, wherever there are jungles, there are numerous *shikarees* of different races and families who are naturally impatient of control, and could never be brought to submit themselves to a jemadar. Besides the *shikarees* know how to set spring guns. The Government of Madras concurs in the above opinion. It has requested the Board of Revenue to arrange for reports by heads of villages to the nearest police station of the loss of human life, cattle, and crops, and has called for its opinion whether it may not be desirable to authorize Tehseeldars to disburse the rewards at once, under certain restrictions, as to amount, instead of requiring that the cases shall be sent up to the Collector or District Officer for disposal.

The views of the Bombay Officers are equally strong against Captain Rogers' plan. The Revenue Commissioner of the Northern Division remarks that "Captain Rogers' plan is universally disapproved by everyone consulted on the subject. It appears to be known in the Districts, but only rarely resorted to." He thinks the plan in use of destroying a beast by poisoning the carcass of an animal killed by it is so simple and sure, that there is no need for further improvement in this way. He adds—"So far from tigers being on the increase in this Division, it is complained by the District Officers that the country is gradually denuded of big game, and there is nothing left to shoot." The Bombay Government agrees in the above opinion of Captain Rogers' proposals, and states that the measures hitherto adopted have been, on the whole, fairly successful and need no modification.

The Government of the North-Western Provinces writes:—"Upon the whole, the Lieutenant-Governor is of opinion that the existing system answers well, and no material alteration need be recommended. Wherever there is any unusual prevalence of destructive animals, His Honor considers that the Government should have authority, as within budget limits it already possesses, to increase the rates of reward for their destruction. And where individual animals become notorious as occasioning loss of life, such as man-eating tigers and rogue elephants, liberal reward should be offered on special parties organized for killing them." His Honor does not approve the adoption of Captain Rogers' plan. The use of poison is recommended by some officers, but it does not appear to have been anywhere adopted. His Honor considers that there is obvious danger in a resort to this practice, and is therefore unable to recommend its indiscriminate adoption. But he does explain what that danger is. The Superintendent of Dehra Doon strongly advocates the plan of putting strychnine in the carcasses of animals killed and left by tigers before they come back to eat them.

The Lieutenant-Governor of the Punjab agrees with the conclusion arrived at by a majority of local officers that the existing system of rewards is sufficient, and no change is desirable. Captain Rogers' plan is generally pronounced to be unsuitable to the Punjab. His Honor writes that it is a known and undisputable fact that the number of wild animals is rapidly decreasing in the Punjab, and that, if their destruction proceeds at the same rate as at present, the more dangerous animals will at no distant date be altogether exterminated. The chief cause of this diminution, he thinks, is the rapid increase of the population, and the immense extension of cultivation in the Province which has reclaimed vast tracts formerly covered with jungle, and affording shelter to wild beasts.

It will be noticed that the Punjab Government "does not directly stimulate the destruction" of animals whose depredations are confined to crops, being of opinion that "the peasants may reasonably be expected to guard their own fields."

The Chief Commissioner of the Central Provinces disapproves Captain Rogers' plan as altogether unlikely to secure the object sought. He observes that if *shikarees* cannot now be had in numbers sufficient to keep down the wild animals, it is not likely that more men will adopt the profession when a license tax is levied on them, and when the rewards obtainable for killing the more dangerous animals are very much reduced. He is of opinion that the system of rewards promises better results than any other plan, and he would not recommend the introduction of any change. Spring guns, traps, and nets may be and are used by persons who adopt hunting as a calling, and the Chief Commissioner does not think it necessary for Government to employ a set of men for trying to kill wild animals with any particular kind of weapon. He says—

"If the rewards now paid by Government are high, then many persons will be induced to adopt hunting as a profession. Many animals will be killed; and the more killed, the fewer will remain, and these fewer will become more difficult to find; the number of animals killed will decrease, and with it naturally the expenditure of Government. The high reward will thus result in the more speedy extirpation of these animals. But for Government to take upon itself the task of ridding the country of noxious animals, and employ a body of men for this purpose, forbidding other men to follow a hunter's calling, would be, in the Chief Commissioner's opinion, a mistaken measure."

In the Central Provinces also, the destruction of animals dangerous to crops is left to the people themselves, the measures of Government being confined to those that are dangerous to human life. The Oudh and British Burmah authorities also support the existing system of offering rewards, and do not consider any other measures requisite. The Resident at Hyderabad approves the existing system of offering rewards, and does not consider any change necessary. The Deputy Commissioner of Booldannah says that, in the last few years the wild animals are becoming much fewer in number, and that such an animal as a tiger will before long not be heard of in that District; he thinks Captain Rogers' plan to be a "dangerous one, and more likely to lead to the death of cattle and human beings than of tigers." The officers consulted by the Chief Commissioner of Coorg are of opinion that the continued payment of rewards, at an increased scale, will effect the gradual extirpation of the most dangerous and destructive class of wild beasts. Chief Commissioner concurs in this view but says that, "in certain localities, so as to effect the destruction of particular animals, some of Captain Rogers' suggestions might be adopted with advantage." He however does not specify the suggestion. As regards snakes, although the number of deaths from this preventable cause is exceedingly large—more than double of the mortality from the depredations of wild animals of all kinds taken together,—yet the Bengal

Government considered it expedient to discontinue of its own motion the grant of rewards for killing poisonous snakes in the only district in which it was ever allowed. The logic of its argument that, because the people were ready enough to kill snakes, and even to bring them from the jungles for the sake of reward, they will do so for their own sakes without a reward, is not at all clear. A man may kill a snake now and then, when he meets one; but the question is, whether such occasional destruction at the will or caprice of particular individuals will be sufficient to effect any sensible diminution in the number of poisonous snakes, or to extirpate them from the habitations of men. The Bengal Government simply says that the offer of rewards does not answer the real object in view, without explaining in what particular respect it has failed.

The Madras Board of Revenue considers it desirable that the prohibition against granting rewards for killing venomous snakes should be removed, and the Local Government concurs in this opinion. In the Bombay Presidency the Commissioner of the Southern Division does not think the grant of rewards for the destruction of snakes to be necessary. The Commissioner of the Northern Division on the other hand says:—"Death from snake-bites is far more to be dreaded and guarded against than the ravages of wild beasts. Rewards for the destruction of the latter are at present held in abeyance; but when the restriction is removed, it will be advisable to offer a scale of rewards for the destruction of snakes rising from half-an-anna for ordinary snakes to two annas for cobras, phooras, and other highly venomous kinds." In the North-Western Provinces the loss of life from snake-bite is enormous, though not so heavy as in Bengal. Nearly 2,500 men died premature deaths from this cause alone during the three years under report. But except in the District of Humeerpore, no rewards were ever offered for killing these dangerous reptiles. Even in that district the offer of reward was withdrawn after two or three months' trial, the local officers being of opinion that "it is of no use to offer rewards for destroying snakes. Their slaughter, when met with, is too easy, and the impulse to kill them too instructive to need artificial stimulus." The Lieutenant-Governor does not believe that any sensible diminution can be effected in the number of snakes by any system of rewards. He would not offer any rewards, because they are already pursued as the natural enemies of the human race, whenever they show themselves, by all excepting the few who are withheld from injuring them by religion. But it appears to be forgotten that, although followed, "as natural enemies of the human race, and easily slaughtered when met with," yet nobody will devote his time to search out a snake, or take any trouble to kill it when met with, unless it were in the hope of earning a reward. As in the case of wild beasts, the existence of a system of rewards gives birth to a race of professional hunters, so in the case of snakes such a system would create a race of snake-catchers, who would make it the business of their lives to search out and destroy these natural enemies of human life.

No rewards have ever been offered in the Punjab for the destruction of snakes, although "for every person killed by wild beasts five die from the bite of snakes." The majority of the local officers consulted are opposed to the grant of rewards. But the Lieutenant-Governor is disposed to think the experiment worth trying.

The following extract from the Proceedings of the Bombay Government, connected with a recent case of fraud, will show to what extent funds assigned by Government for the destruction of noxious animals are capable of being misappropriated under the existing system:—"A most impudent fraud has been practised. It appears that the average annual payments for the destruction of wolves in the Seemore Talook of Khandeish was Rs. 300; whereas from the 31st March to the 21st May 1869, no less a sum than Rs. 3,381 was paid on this account. Of this sum Rs. 581 was disbursed by order of the Mamlutdar, Suddashiv Gopal, between the 31st March and 23rd April. On the latter date the Mamlutdar went on leave, and the Heald Karcoon, Luximon Janardon, took charge. Between then and 21st May he managed to pay away Rs. 2,800. The fraud was then discovered. The following extract from the Report of the Collector and Magistrate shows the barefaced manner in which this system of robbery was carried on:—

"There is reason to believe that no trouble was taken to procure even a few wolf skins to give colour to the fraud; for, of the 45 skins which were seized when the fraud was discovered, and for which an order had actually been written on the treasury to pay the rewards, there is not a single wolf skin. They consist of village cat skins, fox skins, jackal skins; and it is probable that the whole of the rewards were paid on this lot of skins brought up over and over again, some of them having been torn across and sewn up again. The rules for payment of rewards require that the skins should be accompanied by a report from village officers, stating that the bearer had killed the animals in question, and was entitled to the reward. An examination of the skins has also to be made by a *punchayet* or jury. These rules were duly observed, but false reports were received from the villages; and any person who happened to be present in the kutchery was made to go through the form of signing the report of the jury. The opinions of the Local Government on the point are based upon the insignificant sums that skins now fetch if sold at the local markets, and this is distinctly stated in the reports of some of them. For instance, the Lieutenant-Governor of Bengal says, that "the revenue derived from the sale of skins must be very trifling," and therefore recommends that they may be left in the possession of the *shikarees*. The Lieutenant-Governor of the North-Western Provinces remarks that the skins "are probably more valuable to the *shikarees* than to Government, as the former has better opportunities of disposing of them."

No. 4202.

Extract from the Proceedings of the Government of India in the Home Department (Public),—dated Simla, the 11th September 1871.

READ again the correspondence on the general question as to the best means of securing the destruction of noxious animals and poisonous snakes, and on the present practice of disposing of the skins of such animals.

RESOLUTION.—The papers now before the Government of India conclusively establish the fact that the evil under consideration is a very serious one. The loss of life, though probably not quite accurately reported, is certainly enormous. Nowhere is the destruction of life by wild beasts so great as in the Lower Provinces of Bengal. In other Provinces, as cultivation and civilization have advanced, wild beasts have diminished in number. In the Punjab and in most parts of the Bombay Presidency, the presence of the more dangerous species is now stated to have become exceedingly rare.

In the opinion of the Governor-General-in-Council, this serious mortality could be very largely reduced by the extirpation of those animals in the neighbourhood of human habitations. This should be first attempted and every reasonable means taken to secure their destruction whenever they make their appearance near towns or villages. The system of rewards hitherto in force in all Provinces seems to be the most effective means by which the Government can accelerate the work, and Local Governments and Administrations are empowered to increase, within the limits of their respective budget allotments, the rate of the authorized rewards, whenever such a measure is considered desirable; but rewards should only be given for killing destructive and not merely wild animals. As regards snakes, it seems to be overlooked by many officers that there is a deep-rooted prejudice among most natives against killing a snake—a prejudice which nothing but the offer of a reward will overcome. And as deaths from snake-bite are extremely numerous, the Governor-General-in-Council has no doubt that the recent prohibition against the grant of rewards for killing snakes should be partially withdrawn, and that rewards not exceeding two annas a head, as a general rule, should, at the discretion of the Local Governments and Administrations, be offered for snakes known to be deadly; that is, the cobra and some other species to be expressly named. But such rewards should not be offered throughout a whole Province or for an unlimited period, but in selected districts, where the mortality from snake-bite is greatest, and for a period not exceeding two years. At the end of this period the result of the experiment should be reported to the Government of India, in order that if successful, the propriety of extending it may be considered; and it is clear from the correspondence that care should be taken that no reward be given without the snake, when killed, being seen by the officer who grants the reward, and that the head of every such snake should be cut off and destroyed as soon as the reward is given. Although it is not desirable to grant a monopoly for the purchase of the skins of the wild animals killed for rewards, or in anyway to commence a traffic in them, yet it is proper for the district officers to exercise an effectual check on the disbursement of rewards by subordinate officials, where the work is entrusted to such officials. Whenever *shikarees* are allowed to appropriate the skins of animals, precautions should be taken to prevent the same skins being shown twice. The correspondence shows the necessity of care in this respect to prevent fraud, especially in the case of animals for which the lower rates of reward are offered.

As to Captain Rogers' scheme, it has been generally considered as impracticable; but he deserves thanks for the interest he has taken in the matter.

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SUPPLEMENT TO
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Vol. III.]

BOMBAY, THURSDAY, 21st MARCH 1872.

[No. 8.]

TRADE STATISTICS,—INDIA.

(From Toulmin and Co.'s Circular.)

LEADING STAPLES EXPORTED FROM CALCUTTA FOR 12 MONTHS OF 1871 AND CORRESPONDING MONTH DURING THE PREVIOUS 9 YEARS.

	INDIGO.					INDIAN TEA.					BENGAL SILK.				SILK WASTE.			
	Great Britain.	Foreign Europe.	America.	Gulfs, &c.	Total Indian Mounds.	Great Britain.	Foreign Europe.	America.	All other places.	Total lbs.	Great Britain.	Foreign Europe.	Bombay & Coast.	Total Bales.	Great Britain.	Foreign Europe.	Bombay & Coast.	Total Bales.
DECEMBER 1871	19,017	17,204	1,700	1,128	39,088	1,871,027	5,290	8,660	28,001	1,916,947	70	42	152	261	41	41	24	63
Previous 11 months	37,107	8,835	6,122	4,698	57,122	13,393,397	15,171	32,834	94,616	14,008,238	8,019	1,053	1,393	1,131	2,788	01	29	2,891
TOTAL 12 months 1871	56,911	26,039	7,831	5,826	96,210	15,737,331	20,749	41,491	123,607	15,025,205	8,089	1,095	1,511	8,098	2,829	42	53	2,954
Same time in 1870	53,506	19,021	7,693	4,721	85,925	11,776,903	1,311	31,066	62,743	11,872,633	6,293	1,823	1,971	10,089	2,559	583	145	3,038
Ditto in 1869	33,411	14,979	2,531	3,086	53,997	11,795,313	7,090	15,212	103,061	11,831,709	5,692	2,137	1,698	9,437	4,291	61	78	4,435
Ditto in 1868	56,000	28,981	8,181	7,282	100,147	10,306,910	9,235	4,633	51,601	10,575,272	5,914	2,188	1,162	9,564	5,284	36	...	5,320
Ditto in 1867	73,650	29,554	3,653	7,561	114,418	8,138,192	112	87,330	78,027	8,365,661	7,555	3,091	1,150	11,808	2,176	91	...	2,367
Ditto in 1866	56,930	21,187	3,072	11,163	92,352	4,827,710	...	42,088	17,737	4,887,535	8,272	1,611	2,398	12,311	3,765	61	...	4,021
Ditto in 1865	62,779	23,887	2,856	12,920	100,423	2,635,797	1,540	3,500	19,108	2,685,943	8,181	2,519	1,705	12,432	5,217	327	...	3,619
Ditto in 1864	72,443	16,427	2,356	8,518	99,743	1,142,788	...	...	30,820	1,482,608	7,149	923	2,679	11,053	2,649	...	...	2,619
Ditto in 1863	65,181	21,610	1,623	3,317	90,925	2,317,029	...	...	9,020	2,329,049	6,860	1,417	1,175	6,721	1,812	...	...	1,819
Ditto in 1862	62,383	16,677	1,762	1,687	72,509	1,690,613	6,836	1,690	7,914	1,617,053	4,267	613	1,263	8,165	3,247	17	...	3,204

	BENGAL COTTON.				JUTE.									
	Great Britain.	Foreign Europe.	Hong-Kong.	Total B lbs.	Jute including rejections.					Jute Cuttings.				
	Great Britain.	Foreign Europe.	America.	Bombay & Coast.	Great Britain.	Foreign Europe.	America.	Bombay & Coast.	Total Bales.	Great Britain.	Foreign Europe.	America.	Bombay & Coast.	Total Bales.
DECEMBER 1871	43,141	19,417	2,323	60,890	170,401	2,805	10,365	4,711	198,345	2,750	...	18,518	...	21,513
Previous 11 months	207,106	43,334	88,181	338,711	2,174,569	1,436	75,293	14,356	2,264,612	44,620	...	111,922	2,150	238,698
TOTAL 12 months 1871	250,340	62,751	90,509	399,600	1,374,029	5,290	85,658	19,070	1,504,047	17,376	...	130,738	2,150	180,204
Same time in 1870	74,312	11,466	71,803	157,611	824,021	2,811	65,351	6,395	990,208	11,484	...	70,806	25	82,315
Ditto in 1869	152,041	26,988	37,465	216,479	876,849	13,363	42,299	29,979	950,480	20,222	...	16,812	...	67,034
Ditto in 1868	161,771	1,522	107,687	280,983	952,248	3,166	54,381	61,972	1,071,738	58,175	543	30,453	...	99,176
Ditto in 1867	193,273	4,773	173,300	371,396	619,080	2,211	17,091	51,292	713,614	15,146	...	14,902	...	30,629
Ditto in 1866	318,762	4,298	87,120	411,180	538,070	2,095	41,692	26,191	607,188	21,381	...	10,380	...	31,750
Ditto in 1865	159,487	3,216	81,971	244,674	754,711	9,440	29,230	25,881	818,777	90,326	...	4,298	...	95,124
Ditto in 1864	171,730	4,517	3,377	182,614	552,848	9,350	16,646	159,410	738,260	60,086	140	3,950	...	45,376
Ditto in 1863	120,568	1,953	8,215	130,736	717,365	10,755	12,199	28,128	771,417	13,502	289	1,352	...	45,113
Ditto in 1862	86,900	1,690	14,020	102,628	369,043	4,271	12,960	43,563	429,608	...	...	...	...	...

	GUNNY CLOTH.				GUNNY BAGS.						
	Great Britain.	America.	All other places.	Total Pieces.	Great Britain.	America.	Bombay & Madras.	Burma.	Singapore, &c.	Australia.	Total Bags.
DECEMBER 1871	...	2,160	341	2,501	15,000	119,270	1,071,080	1,218,232	37,250	262,660	2,735,882
Previous 11 months	...	146,454	36,447	182,901	7,900	1,792,000	11,228,796	6,391,046	1,162,253	685,000	20,869,007
TOTAL 12 months 1871	...	148,614	36,791	185,405	22,000	1,811,270	12,301,780	7,609,198	1,199,505	617,560	23,592,269
Same time in 1870	...	314,863	7,062	321,925	4,000	4,399,355	6,421,871	3,871,897	824,710	985,750	16,712,880
Ditto in 1869	...	74,892	5,722	80,614	11,550	381,642	16,436,865	7,631,789	2,107,000	148,462	25,210,698
Ditto in 1868	...	199,958	8,345	148,343	19,000	1,814,050	18,411,621	7,312,273	877,729	553,046	28,711,610
Ditto in 1867	...	37,328	402,020	974	410,322	10,000	5,472,217	19,561,197	5,573,310	352,700	25,380,414
Ditto in 1866	...	24,379	312,118	...	336,795	74,888	13,336,577	16,167,000	1,316,011	702,058	37,333,042
Ditto in 1865	...	46,411	166,543	...	162,954	28,000	7,791,796	14,410,202	8,989,714	742,200	30,990,342
Ditto in 1864	...	8,652	13,224	2,212	24,388	27,500	3,333,671	6,739,027	5,543,747	85,172	19,794,964
Ditto in 1863	...	1,279	22,509	321	24,091	60,250	4,711,200	10,020,730	8,172,335	255,350	19,990,740
Ditto in 1862	...	3,414	156,523	31,227	21,169	1,200	3,937,139	10,112,629	1,161,371	1,315,540	18,732,950

1 MARCH.

LEADING STAPLES EXPORTED FROM CALCUTTA FOR 12 MONTHS OF 1871 AND CORRESPONDING MONTH DURING THE PREVIOUS 9 YEARS.—Continued.

Table with columns for SALTPETRE, SHELLAC, and LACDYE. Rows include DECEMBER 1871, Previous 11 months, and TOTAL 12 months for years 1870-1862. Sub-columns list regions like Great Britain, Foreign Europe, America, etc.

Table with columns for CATCH, TURMERIC, and BORAX. Rows include DECEMBER 1871, Previous 11 months, and TOTAL 12 months for years 1870-1862. Sub-columns list regions like Great Britain, Foreign Europe, America, etc.

Table with columns for CORALS, SAFFLOWER, and CASTOR OIL. Rows include DECEMBER 1871, Previous 11 months, and TOTAL 12 months for years 1870-1862. Sub-columns list regions like Great Britain, Foreign Europe, America, etc.

Table with columns for GINGER and SUGAR. Rows include DECEMBER 1871, Previous 11 months, and TOTAL 12 months for years 1870-1862. Sub-columns list regions like Great Britain, Foreign Europe, America, etc.

LEADING STAPLES EXPORTED FROM CALCUTTA FOR 12 MONTHS OF 1871 AND CORRESPONDING MONTHS DURING THE PREVIOUS 9 YEARS.—Continued.

Table with columns for SEEDS (Lin-Seed, Rape-Seed, Turp-Seed, Poppy-Seed) and rows for DECEMBER 1871, Previous 11 months, and TOTAL 12 months (1871, Same time, Ditto 1869-1862).

Table with columns for RICE (Great Britain, Foreign Europe, Bombay, Madras, Ceylon, Australia, China, Singapore, Malacca, Gey & Red Sea, Cape and St. Helena, West Indies, All other places, Total Indian Monsoons) and rows for DECEMBER 1871, Previous 11 months, and TOTAL 12 months (1871, Same time, Ditto 1869-1862).

HIDES, SKINS, AND HORNS EXPORTED FROM CALCUTTA FOR 12 MONTHS OF 1871 AND SAME TIME IN THE PREVIOUS 9 YEARS.

Table with columns for GREAT BRITAIN, FOREIGN EUROPE, AMERICA, and ALL OTHER PLACES, detailing Hides, Skins, Horns, and Horn Tips for DECEMBER 1871, Previous 11 months, and TOTAL 12 months (1871, Same time, Ditto 1869-1862).

CONSUMPTION OR QUANTITY RETAINED FOR MANUFACTURING PURPOSES, OF THE LEADING ARTICLES OF COMMERCE, AND OTHER STATISTICS OF THE UNITED KINGDOM.

Table with columns for Year, Estimated Population, Sugar (Raw and Refined), Molasses, Tea, Coffee, Cocoa, Rice, Tobacco, Tallow, and Wine. Rows show data from 1860 to 1870.

Table with columns for British and Foreign Spirits, Foreign Wool, Cotton, Raw Silk, Total Value of Importations, Total Value of British and Irish Produce Exported, Ships in Foreign Trade Entered Inwards, Declared Value of Gold, Silver, and Specie, Bank in circulation, and Income-Tax. Rows show data from 1860 to 1870.

HISTORY OF THE EUROPEAN TRADE WITH THE EAST INDIES.

The Genoese and Venetians acquired almost exclusive commercial privileges from the sovereigns of Constantinople, for a long time previous to, and until the downfall of the Eastern Empire. The European trade by the Euxine and Caspian seas, and by the caravans with India, had centered at Constantinople, which, with Alexandria, became the mart for distributing the rich products of the East over Europe.

In 1482, Bartholomew Diaz was employed by the King of Portugal to proceed along the south coast of Africa, until he reached a high cape, which he doubled, and sailed some way to the east of it. He named the promontory the "Cabo Tormentoso," from the boisterous weather he experienced.

On the 9th of March 1500, a second Portuguese fleet, of thirteen ships, sailed from the Tagus for India, under the command of Cabral, who discovered the coast of Brazil, April 24th. During very tempestuous weather off the Cape of Good Hope, several of the ships were lost.

In 1502, Vasco de Gama sailed from the Tagus, with a fleet of twenty ships, a second time for India. In March following he reached Sofala, and obtained leave to settle a factory. He then sailed for Mosambique, where he also obtained permission to build a factory.

and arrived at Lisbon September 1st 1504. In 1503, a fleet from Portugal, under Albuquerque, visited Socotra, Guardafui, and Maria Bay. At Cochin he built a fort, and he established a factory at Quilon. Saldanha Bay was this year first visited by the Portuguese, and Mombas, Zanzibar and Brava, on the east coast of Africa, became tributary to them. In 1505, Calicut was a third time bombarded by the Portuguese, who burnt Cranganore, and captured many richly-laden vessels belonging to the Moors. These expeditions were of a character little superior to those of pirates. The Mahometan, Moors, and Arabs were at this period the chief Oriental merchants and navigators. They had three marts from whence they carried on a great trade with the most distant parts of India. First, Aden, at the mouth of and constituting the Gibraltar of the Red Sea; Ormus in the Persian Gulf; and Malacca within the straits of the same name. The Portuguese in a short time resolved to possess themselves of these marts, by sending out large fleets with numerous land forces. Events were taken advantage of with this view. The King of Quiloa refusing to pay tribute, the Portuguese took and plundered the town, and built a strong fort, leaving a garrison of 500 men; they were afterwards driven out by the Arabs.

On the 25th of March 1507, a fleet of twenty-two ships sailed from Lisbon, under Francis Almeida, upon whom the King of Portugal conferred the title of Viceroy and Governor-General of the Indies. He arrived at Mombas on August the 8th, where his boats being fired upon, he battered the forts, took the city by storm, and made slaves of the inhabitants. From thence he proceeded to Anjediva and built a fort. He then sailed to Onora, where being ill-received, he burnt the town, and the shipping that were in the harbour. He then proceeded to Cananore, where he likewise built a fort. At the same time, the Portuguese built a fort at Sofala, surveyed the Maldive Islands and sailing round Cape Comorin discovered the Island of Ceylon. In 1507, Muskat, or Muscote, was reduced by the Portuguese, who committed great ravages on the towns upon the coast of Africa, plundering and burning all places where the chiefs refused to become tributary. The fleet under Albuquerque made also an unsuccessful attempt upon Ormus. Malacca was first visited by the Portuguese in this year. On the 6th of March 1508, a fleet in two divisions, under Tristan d'Acunha and Alphonso Albuquerque, sailed from Lisbon. The former discovered the islands which bear his name. On their passage to India they visited Brava, which, being in rebellion against the Portuguese, was plundered and burnt, and great cruelties were inflicted upon the inhabitants. Socotra was also taken. In 1509, the Portuguese made an unsuccessful assault upon Diu; the Moorish ships in the harbour were destroyed. The city of Calicut was taken, plundered, and burnt by the Portuguese. The Island of Sumatra was discovered by them. In 1510 the city of Goa surrendered to the Viceroy Albuquerque, who made his public entry into it on February the 17th; after but it was soon retaken by the inhabitants of the country; but on November 22nd it was again assaulted by the Portuguese, who put the whole garrison to the sword. Several forts were then built, and Goa then became the capital of the Portuguese East India. The chief of Zanzibar neglecting to pay the stipulated tribute, the place was plundered, and destroyed by the Portuguese. On the 2nd of May 1511, Albuquerque sailed from Goa for Malacca, where he arrived on the 1st of July. On the 21st he attacked the town, and after an obstinate resistance, it was taken by storm, and plundered. The Portuguese then visited Siam, where they were kindly received. In 1512 Albuquerque sent three ships to the Spice Islands. They visited Parlembang, on Sumatra; the islands of Ternate, Bouru, Amborna, and Banda, where they obtained great quantities of spices. Surat was plundered and destroyed this year by the Portuguese. In 1513 Albuquerque, with a large fleet and army, made an unsuccessful attempt upon Aden, the stronghold of the Moors; he then sailed up the Red Sea. He was the first European who had entered this great Gulf. He wintered at the Island of Camaran, and then returned to India. On the 2th of February 1514, Albuquerque sailed for Ormus, where he arrived on 26th of March. This mart surrendered to him, and he built a fort in the place. He then returned to India, and died near the bar at Goa, December 16, 1515.

In 1516, the successor of Albuquerque, Soarez, fitted out a considerable fleet for the Red Sea. On his way thither he stopped at Aden. The inhabitants being apprehensive of an attack, sent deputies to offer their submission. The Portuguese relying on their professions, neglected the erection of defences to secure the place, of which the natives took advantage, and in a short time put themselves into such a posture as to defy any of the Portuguese to obtain possession. An unsuccessful attempt was made upon Jubia; but Zeyla was taken and burnt by the Portuguese. In 1517, the Portuguese, under Soarez, proceeded to Colombo, in Ceylon, where the king finally agreed to become tributary to them, and to pay annually 1,200 quintals of cinnamon. He also ceded to them Point de Galle. In this year Ferdinand Andradá arrived and opened a trade at Canton, and returned with a valuable cargo to Malacca. The Portuguese this year burnt the town of Barboora. In 1519, the Spaniards laid claim to Banda and the Malacca Islands, as falling within the line laid down by the Pope in 1493. The Emperor Charles V. employed Ferdinand Magellan to explore them by a new route westward, through the straits which bear his name. In this way he discovered the Philippine Islands, where he lost his life in a skirmish with the natives. The ships reached Tidore, and returned home by the Cape of Good Hope. This was the first voyage made round the world. The Spaniards made many successful attempts to obtain possession of the Moluccas; at length the King of Portugal lent the Emperor, his brother-in-law, 350,000 ducats, on condition of his not being disturbed therein, and the money was repaid. Spain neither repaid the money, nor renewed the claim. In 1520, the islands of Bahrein in the Persian Gulf, and Guif, were subjected to the Portuguese. In 1521, a fleet was sent against Diu, but finding it strongly fortified, the attack was abandoned. This year the Portuguese built a fort at Ternate, and the Spaniards obtained possession of Tidore. A trade with China having been established by Andradá, his brother Simon this year obtained leave to proceed thither with five ships; but, in consequence of the misconduct, alleged or real, of the Portuguese, the Chinese massacred greater number of them, the survivors escaped to Malacca. De Witt, in his "Interest of Holland," says, the spice trade at this time yielded the King of Portugal above 200,000 ducats yearly; he also observes that when the spice trade centered in Calicut, the great staple of India, and was carried to Bussorah and Egypt, and from thence to Cairo by caravans, and shipped for Europe the sultans of Syria and Egypt, through whose dominions they passed, derived an annual revenue of 80,000 ducats in customs.

The Venetians having enjoyed the whole commerce in spices, till deprived of it by the Portuguese, proposed to the Court of Lisbon to buy all the spice annually imported (over and above what that kingdom itself might consume) at a certain fixed price: the proposal was rejected. The Portuguese attacked Acheen in Sumatra, but were repulsed with great loss; the Sumatrans then became inveterate enemies to their assailants, and invariably inflicted shocking cruelties upon such Portuguese as fell into their hands. In 1525, the fort built by the Portuguese at Calicut, was attacked by the natives, and the former abandoned the place after having demolished the fortifications. In the year 1525, the Portuguese discovered the island of Celebes, and plundered and destroyed Dofar on the coast of Arabia, and Massuah on the coast of Abyssinia. In 1527, Borneo was discovered by the Portuguese, who also plundered and burnt Mangalore, Porca, and Chitwa on the Malabar coast; and took Tidore from the Spaniards. In 1529, the towns of Bassciu and Tannah were subjected to the Portuguese. In 1530, a Portuguese fleet proceeded up the river Taptee, burnt Surat, and several villages. About this time Dumann was taken, and a treaty concluded with the King of Cambay upon terms favourable to the Portuguese, who built a fort at Diu, but the natives expelled them from the island of Ternate. In 1531, and the following year, the Portuguese destroyed Gogo, Pato, Mangarole, and most of the other towns on the coast of Guzerat. In 1532, Aden rendered tribute to the Portuguese. In 1534, the King of Cambay ceded Bassciu and its dependencies in perpetuity to the Portuguese. In 1537, the King of Cambay, repenting of his grant to the Portuguese to build a fort at Diu, made an unsuccessful attempt to dislodge them, in which he lost his life, and the Portuguese obtained entire possession of the island. Malacca was twice attacked by the forces of the King of Acheen, but was repulsed with considerable loss. The island Magindanao discovered. In 1538, the Arabs sent a fleet from Suez, and made an attempt upon Diu, but were repulsed with great slaughter. On their return to the Red Sea, they expelled the Portuguese from Aden. About the year 1540, the Portuguese first traded to Patany, Cambodia, and Cochin China. In 1542, the coast of Japan was discovered by three Portuguese, who were driven thither in a junk, bound from Siam to China. They were received hospitably by the Japanese.

In 1545, the King of Cambay attempted unsuccessfully to obtain possession of Diu, and the Portuguese destroyed Gogo, and many other places on the seacoast of his dominions. Delagoa Bay was visited by the Portuguese. In 1555 the Portuguese plundered Tatta, and put 8,000 of the inhabitants to the sword. The western powers of India formed a league in 1567 against the Portuguese. The King of Acheen acceded to it, and besieged them in Malacca with a fleet, and with 15,000 men and 200 pieces of artillery; but after prodigious efforts of valour, the Portuguese resisted all assaults, and retained the place. This was one of the most desperate sieges which the Portuguese repelled in India, their whole force not exceeding 1,500 men, of whom only 200 were Europeans. The successes of the Portuguese in various parts of the world, gained them, during this and the following three or four years, further high naval and military reputation; their fleets covered the sea, and their settlements were spread along the eastern and western coasts of Africa. From the Red Sea to China and Japan, they were sole masters of the European trade of the east; and in America, the coasts of Brazil were under their dominion. In 1578, the King of Acheen having made several attempts against Malacca, invested it with a fleet of 300 vessels, 80 of which were junks of 400 tons each. After a siege of three months, and a loss of 10,000 men, he returned. The crown of Portugal was annexed to that of Spain in 1580, from which period the Portuguese interest in India were neglected by the united crowns. At this period the Portuguese possessed the following places:—Sofala, Mozambique and Mombas, on the East coast of Africa; Muscat in Arabia, the Island of Ormus, and Bassorah in the Persian Gulf; Diu, on the coast of Guzerat; a fortified factory at Dumann, the town and castle of Choul, and a factory at Dabul; the city of Bassciu, the island of North Salsette, and the town of Tannah; the island of Bombay; the town and fort of Goa, which was the capital of their possessions; a factory at Onora, Barchore, at Mangalore, at Cananore, and the town of Calicut; a factory at Cranganore, the port of Cochin, and a factory at Quilon. They had also established themselves in several parts of Ceylon. On the Coromandel coast they had stations at Negapatam, St. Thom, and Macaulipatam, and had established commercial stations in the province of Beugal. They had also factories, or liberty of trade, at Pegu and Martaban, a station at Junk-Ceylon, and had taken possession of, and fortified Malacca; but they do not appear to have had any establishments of consequence on the islands of Sumatra or Java. All these places were controlled by the supreme Government of Goa, where the Viceroy presided over all civil and military, and the Archbishop over ecclesiastical affairs.

The crown of Portugal derived from these settlements, during about fifty years, a net annual revenue, estimated at about 250,000*l.*, after paying the salary of the Viceroy (about 4,000*l.* a year), together with that of the subordinate Governors, and the whole expense of the civil, military, and ecclesiastical establishments. This revenue was derived from the duties levied on all goods imported and exported at the different places that have been enumerated, from the tribute paid by some of the small states on the coast of Malabar, for the protection afforded them; and from the sale of those vessels that were captured, when found trading in the Indian seas, without a license from the Viceroy. With respect to the trade carried on between Portugal and India, there are no data to form a correct estimate of its profits; but from the quantity of goods imported from Asia and Africa annually to Lisbon, and the value of those goods in India, and the prices at which they sold in Europe, the profit was estimated at 150,000*l.* per annum. Portuguese writers state, that a fleet of twenty ships sailed regularly every year from Goa to Lisbon, laden with the products and manufactures of India and China. Indian goods then yielded in Europe a profit of about 30 per cent. The private fortunes made by individuals were enormous. In about fifty years some of the Viceroys returned to Portugal with 300,000*l.*, several of the Governors and Generals with 100,000*l.*, and many subordinate, civil, and military officers with from 20,000*l.* to 50,000*l.* The ecclesiastics realised fortunes from the fees they were authorised to take, and from plundering the villages, in order to compel the inhabitants to embrace the Roman faith. About the year 1586, a pirate, who committed great ravages upon the coasts of China, obtained possession of the island of Macao. He then blockaded Canton and besieged the city. The Portuguese assisted the Chinese, and drove the pirates out of Macao, by which means the Portuguese obtained a grant from the Emperor to make a settlement at Macao, where they built and fortified a town, which they still hold. Soon after this period the English trade commenced with the East. Before noticing the further details of the Portuguese trade, of the Dutch, French, or other commercial adventures, east of the Cape of Good Hope, we will endeavour to give an account of the rise and progress of the British trade with India.

RISE AND PROGRESS OF THE BRITISH TRADE, NAVIGATION, AND POWER IN THE EAST INDIES.

The first attempts of England to open a maritime intercourse with India was not by a voyage round the Cape of Good Hope, but by an unsuccessful attempt made by Forbisher, to discover a passage round the north-west of America, in 1576. In the following year, Drake sailed on his voyage round the world. He passed through the Straits of Magellan, traversed the Pacific coasts, plundered several Spanish settlements, crossed the Pacific, touched at the Moluccas, entered into a treaty with the chief, and brought, in 1580, a quantity of spices to England. In 1583, three English merchants, Fitch, Newberry, and Leedes, travelled overland to India, provided with letters to the King of Cambay, the Emperor of China, &c. They proceeded to Tripoli, in Syria, thence to Bagdad, and down the Tigris and Persian Gulf to Ormuz, where they embarked for Goa. They then proceeded to Arra, where Leedes entered into service of the Great Mogul. Newberry died in India; and Fitch proceeded to Ceylon, Bengal, Pegu, Siam, Malacca, and many other parts of the East Indies, in all of which places they found the Portuguese had formed settlements or trading ports. They were in general received kindly by the natives of the various countries they visited, but thwarted by Portuguese. In 1586, Cavendish sailed from Plymouth, the 21st of July, arrived at the Cape de Verd Islands in September 1586, and passed through the Straits of Magellan in January 1587. He followed the Pacific coast to the northward, and traversed the ocean to the Ladrones, where he arrived on the 3rd of January 1588, and by the 6th of March passed the Straits of Sunda, and arrived, by the way of the Cape of Good Hope, at Plymouth on the 9th of September 1588. This was the second voyage round the world performed by the English. In 1587, Sir Francis Drake captured, near the Azores, a Portuguese ship from the East Indies, and brought her to England, with papers which afforded very ample information relative to the Oriental trade of the Portuguese. Camden attributes to these papers the first idea of commerce from England to India. In 1591, the voyages of Drake and Cavendish were fitted out more for annoying and plundering the Spaniards than for commerce. But the information obtained in consequence, and from those who had visited India by overland routes, induced some merchants of London to fit out, and send direct by the way of the Cape of Good Hope, in defiance of the Portuguese pretensions to the exclusive right to the navigation by that route, three ships, the *Penelope*, the *Merchant Royal*, and the *Edward Bonaventure*, under the command of George Raymond and James Lancaster. The avowed object of this expedition was to establish a commercial intercourse between England and India, but the profits of privateering were, however, kept in view, and before reaching the Cape several Portuguese ships were captured. The consequent loss of time delayed their reaching the Cape—they encountered the most inclement season, and the crews were so sickly, that the *Merchant Royal* was sent back. The other ships soon after parted company in a storm; and the *Penelope* with Raymond never heard of. Lancaster arrived at Sumatra; but owing to the sickly state of his crew did not reach the Moluccas. On his return home, being short of provisions, he sailed to the West Indies, where he, with many of his crew, landed upon an uninhabited island, in order to procure food. While on shore the remainder of his crew sailed away with the ship. He was some time after rescued and brought home, but not before most of his people had perished from want of food.

In 1592, some English privateers captured a large Portuguese ship, called the *Madre de Deus*, of 1,600 tons' burden, and brought her into Dartmouth: this was the largest ship ever seen in England. The cargo consisted of spices, calicoes, silks, gold, pearls, drugs, porcelain, &c., valued moderately at 150,000*l.*, and this immensely rich prize excited the most rapacious spirit of enterprise, but little was effected until 1596, when Sir Robert Dudley and others fitted out three ships with the intention of trading to China. Wood, the commander, had letters from Queen Elizabeth to the Emperor of China. This expedition was fatally disastrous: no one ever returned. The origin of the British trade to India is attributed by most writers to Queen Elizabeth. She, no doubt, countenanced the earliest enterprises; but, allowing that princess all just merit, we cannot follow those courtly adulterers at the expense of truth: for the trade from England to India owed its origin to the general progress of commercial enterprise, and to necessity. In 1599, Queen Elizabeth appointed Sir John Mildenhall as her minister to travel overland, by the route of Constantinople, to the Great Mogul. He arrived at the court of that potentate, and applied for trading privileges to an English Company. He was opposed by the Portuguese at that court; but he finally succeeded to a partial extent. Individual enterprise, in regard to the risk of undertaking uncertain adventures, was paralysed by the disastrous fate of Raymond's expedition. The Dutch had, however, opened a successful trade to India. "At this juncture England," says Methuen, "not being able to get supplied with Eastern commodities from Lisbon, on account of the war, could only obtain them through the medium of the Dutch, or her own Turkey Company, by way of the Levant. The Dutch, taking advantage of this circumstance, raised the pepper upon us, from about three shillings to the extravagant rate of six and eight shillings per cwt. Annoyed by this imposition, the merchants of London conceived an idea of putting in for a share of this trade. A meeting was accordingly called on the 22nd of September 1599, at Founder's Hall, at which the Lord Mayor and most of the Aldermen and principal merchants of the city, to the number of 101, attended, and agreed to form an association, for the purpose of establishing a commercial intercourse with India direct. The sum raised for this purpose was 30,132*l.* 6*s.* 8*d.*" Managers, or committee-men, were soon after appointed to conduct the adventure, and a petition presented to the Lords of the Privy Council, set forth, "that, stimulated by the success which has attended the voyage to the East Indies by the Dutch, and finding the Dutch are projecting another voyage, for which they have bought ships in England; the merchants, having the same regard to the welfare of this kingdom that the Dutch have to their Commonwealth, have resolved upon making a voyage of adventure, and for this purpose entreat Her Majesty will grant them letters patent of incorporation, succession, &c.; for that the trade, being so far remote from hence, cannot be managed but by a joint and united stock." On the 4th of October, the subscribers were informed that the Lords of the Privy Council were pleased to favour the enterprise. On the 16th they reported that Her Majesty had expressed her gracious approbation of the voyage, as also that the Lords of the Council desired some of the principal adventurers would attend them to receive orders for their further proceedings.

Queen Elizabeth however stopped at this stage of the proceedings, on account of the attempt then made on the part of Spain to negotiate a peace with England. Commissioners from Madrid had arrived in London for that purpose, and as it was known that Spain would insist upon excluding England from the trade to India, it was judged advisable to petition the Lords of the Council, "soliciting their lordships' warrant, that the voyage might be proceeded upon without any hindrance, notwithstanding the treaty, and that by reason thereof, they should not be staid when the shipping was prepared." In reply, "their lordships declined granting such warrant, as deeming it more beneficial for the general state of merchandise to entertain a peace, than that the same should be hindered by the standing with the Spanish Commissioners for the maintenance of this trade, and thereby forego the opportunity of concluding the peace." The committee of management then, "fearing less, after they were drawn into a charge, they should be required to desist from the voyage, were determined to give up the concern." The negotiation for peace with Spain was soon after entirely broken off, and in 1600 the merchants of London applied to the Queen for a charter, to undertake a trade to the East Indies. On the 31st of December 1600, their request was granted, and an East India Company erected under the title of "The Governor and Company of Merchants of London trading to the East Indies," under a charter constituting them a body corporate, with a common seal. This company consisted of George, Earl of Cumberland, and 215 Knights, Aldermen, and merchants.

The management of the Company was placed under a governor and twenty-four committee-men, to be annually chosen in July in each year, who were to have the direction of voyages, provision of shipping, and sale of merchandise. The members of the Company, their sons of the age of twenty-one years, and their apprentices, factors, and servants, were empowered to carry on trade to all countries east of the Cape of Good Hope to the Straits of Magellan, for fifteen years from Christmas 1600, on the following terms, *viz.*:—"Freely to traffic and use the trade of

The ship was 165 feet long, from the bow head to the stern; 46 feet 10 inches broad on the second close deck, whereof she had three. She drew 31 feet water on leaving Cochin, but not above 26 feet on her arrival at Dartmouth, September 7, 1792. She carried in height seven several stores, one main orlop, in the close decks, one fore-castle, and a spar deck, of two floors or pieces; the length of her keel was 100 feet, her mainmast 121 feet, and her main-yard 102 feet long. By this perfect commensuration of the parts appears the hugeness of the whole, far beyond the mould of the biggest shipping in England, either for war or commerce.—*Milburn*.

maritime by sea, in and by such ways and passages already discovered, or hereafter to be found out or discovered, as they should esteem and take to be fittest, into and from the East Indies, into the countries and parts of Asia and Africa; and into and from all the islands, ports, havens, cities, creeks, rivers, and places of Asia, Africa, and America, or any of them, beyond the Cape of Good Hope to the Straits of Magellan, where any trade or traffic may be used to and from every of them, in such order, manner, form, liberty, and condition as they themselves should from time to time agree upon.

They were also empowered to make by-laws, to inflict punishments, provided such punishments accorded with the laws of England. To export goods free of duty for four years; and afterwards the duty on all exports which should miscarry, to be deducted from future exports when shipped. For the duties on imported goods they were allowed six months' credit for half, and twelve months for the payment of the remainder, with free re-exportation for thirteen months. They were also permitted to export to the amount of 30,000*l.* in foreign coin or bullion, provided that 6,000*l.* were re-coined in Her Majesty's Mint. All other Her Majesty's subjects were by the charter excluded, under severe penalties, from this trade, without the consent and leave of the Company. The charter was not to extend to any place in the actual possession of any of Her Majesty's allies. The Company were obliged to return, six months after the completion of a voyage, the same quantity of silver, gold, or foreign coin, as they had exported the first voyage excepted. It was likewise provided that "if within the space limited by the charter, there monitarily should appear in any respect detrimental to the public, it should then, upon two years' warning under the privy seal, become null and void. But if experience proved this new corporation was for the good and benefit of the nation, in this case Her Majesty passed her royal word, not only to renew their charter, but to add such other clause and proviso should appear most conducive to the interest of the countries, the undertakers, and the kingdom in general, the true end of all public enterprises."

In virtue of this charter, the merchants began to raise, by subscription, a joint stock for the purpose of carrying out its object, which became popular, that 72,000*l.* were soon paid into the treasurer's hands. The Company then purchased four ships, the largest the *Swan*, for 1,000*l.*, and the owner agreed to give 800*l.* for her after her return from the first voyage. The *Mohr*, afterwards named the *Dragon*, of 600 tons, with all her stores, was bought of the Earl of Cumberland for 3,700*l.*; and they came to a resolution "not to employ any gentleman in any piece of charge." The allowances granted to the commanders were 100*l.* wages, and 200*l.* on credit for each adventure; and as an incitement to activity and zeal in the service, if on their return the profit yielded 2 for 1, they were to be allowed 500*l.*; if 3 for 1, 1,000*l.*; if 4 for 1, 1,500*l.*; and if 5 for 1, 2,000*l.* Thirty-six factors, or supercargoes, were appointed. Three principal, or factors of the first class, were each to be allowed 100*l.* for equipment, and 200*l.* as an adventure; four factors of the second class, 50*l.* for equipment, and 100*l.* for an adventure; four of the third class were to have 30*l.* for equipment, and 50*l.* for an adventure; and four of the fourth class were to be allowed 20*l.* each for equipment, and 40*l.* for an adventure. They were to give security for their fidelity, and that they would abstain from all private trade: the principal factors to the extent of 500*l.* each, and the others in proportion. — *Milburn.*

A fleet of five ships, the *Dragon* of 600 tons, the *Hector* of 300 tons, the *Ascension* of 250 tons, the *Susan* of 240 tons, and a tender, under the command of Captain James Lancaster, was equipped and manned, the cargoes of which were composed of bullion, 25,742*l.*, and goods, consisting of iron, tin wrought and unwrought, lead, eighty pieces of broad-cloths of all colours, eighty pieces of Devonshire kerseys, 100 pieces of Norwich stulls, with smaller articles intended as presents, amounting to 6,800*l.* They were furnished with letters and presents from the Queen to the Kings of Acheen and Bantam. The fleet sailed from England the 13th of February 1601, and arrived at Acheen the 5th of June 1602, where they were received with every mark of distinction; they formed a treaty, and left factors, but did not obtain a sufficiency of pepper to load their ships. From thence they sailed to Bantam, and were graciously received. So successful in every respect was this fleet, that it excited the jealousy of the Portuguese, who soon began to do the English all the mischief in their power. Having settled factors at Bantam, Lancaster set sail for England, and arrived, after a prosperous voyage, in the Downs on the 11th of September 1603. On their passage home, they took possession of the Island of St. Helena. — *Milburn.*

Lancaster's expedition was successful. He made treaties with the Kings of Acheen and Bantam, left factors in those places, and procured from both supplies of pepper. He captured, in concert with a Dutch vessel, a large Portuguese carrack, of 900 tons, richly-laden with calicoes and other Eastern products. It was his misfortune to arrive in England during the reign of James I., at the time when London was ravaged by the plague. The money required for defraying the current expenses of the adventure, and of fitting out a second voyage in the ensuing season, could not be subscribed, nor could a sale of the commodities brought home by him be at the time effected; for the King interfered, and decreed that no part of the pepper which the Company had newly brought home should be disposed of, until the quantity belonging to His Majesty, then lying in Leadenhall-street, "should have been uttered and sold."

About 35,000*l.* was required to defray the current expenses, such as seamen's wages, the king's duties, and other incidental charges of the Company, and the original adventurer, from necessity, resolved that each subscriber of 250*l.* to the first capital, should be required to advance a further sum of 200*l.* in consideration of which, he should be allowed to receive pepper and spices, at given rates of valuation, to the amount of 500*l.*, to be sold at his discretion. The sum of 60,450*l.* was thus raised to pay existing demands, and to send out the same ships upon a second voyage.

In 1604 this expedition, consisting of the four ships which had performed the former voyage, sailed under the command of Sir Henry Middleton. The sum subscribed was expended as follows:—For repairs of the ships, stores, and provision, 48,140*l.*; bullion, 11,160*l.*; merchandise, 1,142*l.* This squadron sailed the 25th of March, and arrived at Bantam on the 22nd of December; two of the ships were laden with pepper, the other two proceeded to Banda and Amboyna for nutmegs, mace, and cloves. Middleton returned to England in May 1606, with the loss of one of his ships. The net profit upon this and the former voyage was calculated at ninety-five per cent. King James I., from the knowledge of this profit, granted a license to Sir Edward Michelborne and others, to trade to "Cathay, China, Japan, Corea, and Cambaya, &c., and the isles thereto belonging, and to trade with the said countries and people, not as yet frequented and traded unto by any of our subjects or people, without interruption, any restraint, grant, or charter to the contrary notwithstanding." This license was a direct violation of the privileges granted by Queen Elizabeth to the Company, and the origin of private traders, termed interlopers. Michelborne, on his arrival in India, instead of exploring new places of trade, as was the professed object of his voyage, committed various depredations upon the Chinese junk trading among the Eastern islands; and having obtained a considerable booty, he returned to England with the plunder. His conduct disgraced the English name, and involved the Company's affairs at Bantam in difficulty.

In 1603 a new capital was subscribed amounting to 53,500*l.*, and three ships were fitted out, the *Dragon*, Captain Keeling; *Hector*, Captain Hawkins; and *Consent*, Captain Middleton. The expense of repairs and equipping amounted to 23,620*l.*; the cargo consisting of bullion, 17,000*l.*, and goods 7,280*l.*, amounted to 24,880*l.* The *Dragon* and *Consent* sailed to Bantam, thence to the Moluccas, where the Dutch, Spaniards, and Portuguese refused them liberty of trade, on which they returned to Bantam, and procured a landing of pepper, and a small quantity of cloves. The *Hector* sailed to Surat, with powers from King James to treat with the Mogul, where Hawkins was opposed by the Portuguese and the Governor of Surat; he consequently travelled to Agra, with the King's letters to the Mogul, who gave him a grant for establishing a factory at Surat. That grant, the Portuguese and the Governor of Surat induced the Mogul to revoke, and to forbid the English ever to enter his ports. Hawkins arrived in England in 1613. The original cost of the above cloves brought to England from Amboyna in this fleet was 2,948*l.* 15*s.*, and the proceeds of the sale in December 1608, were 36,237*l.*, the profits amounted to 234 per cent. on the original subscription. The subscription for this voyage was raised on a new plan. In the former voyages each subscriber had a voice in the regulation of the concerns, which in all matters of importance were transacted in a general court. This had been productive of inconvenience, as the minor interest in numbers frequently prevailed over the major in value.

In the first and second voyages, out of 237 subscribers, 212 were in sums under 300*l.*; and in the third, out of 205, 108 were under 200*l.*, and thirty-six under 100*l.* It was afterwards resolved on the third subscription that no one should subscribe less than 500*l.*, but "a modification was adopted, by which whoever subscribed 500*l.* or upwards, might take under-subscribers, who should be entitled to a share of the profits that attached to the principal subscriber, in proportion as such under-subscription shall bear to the main subscription of the person under whom they subscribed; but that they should have no voice in the management of affairs, which should be confined only to the principal subscribers of 500*l.* and upwards." In 1607, the fourth voyage commenced with two ships, the *Ascension* and *Union*, under the command of Sharpey. A subscription of 35,000*l.* was entered into. The expense of repairs and equipment amounted to 14,000*l.*; the cargo consisted of 15,000*l.* in bullion, and 3,400*l.* in goods. The *Ascension* arrived at Adu the 8th of April 1609, and obtained the grant of a free trade, but was afterwards lost off Diu. The *Union* sailed to Priaman, in Sumatra, and was laden with pepper, but on returning was lost on the coast of France.

In 1608, upon the arrival of the *Consent* from the Moluccas, belonging to the third voyage, with a cargo of spices, which the commander obtained in spite of the Dutch, the adventurers raised an additional subscription of twenty-five per cent. on their capital, and sent out another ship, the *Repetition*, commanded by David Middleton. This was the fifth voyage, the equipment of which cost 6,000*l.* The cargo consisted of 6,000*l.* in bullion, and 1,700*l.* in goods. This ship sailed to Bantam and Banda, but the Dutch refused their permission to trade, and the ship proceeded to Palo Way, where a cargo of nutmegs, mace, pepper, and other commodities was procured. Middleton's conduct was so judicious during this as on the former voyage, that a profit of 211 per cent. was divided on the settlement of accounts. The fifteen years' exclusive trade granted to the East India Company by Elizabeth would not expire till 1615, but the increase of interlopers induced the Company to apply to King James in 1609 for a renewal of their privileges. The king, by letters patent, dated the 31st of May 1609, reciting the charter of Elizabeth, empowered the Company, as a body politic and corporate for ever, with perpetual succession, to make bye-laws, to possess lands and to alienate the same, with "the whole entire and only trade and traffic to the East Indies for ever;" and "all persons were enjoined not to trade within the Company's limits, except by licenses obtained from them under their common seal; and to prevent any apprehensions which the Company might entertain of licenses granted to private traders being obtained from the crown, it was expressly stated that the same should not be given without the consent of the Company, explaining that, notwithstanding these privileges, if the trade should not be found profitable to

the realm, such exclusive privileges were to cease and determine after three years' warning. The maritime power of England was at the end of the sixteenth century of very feeble power. The corporation of the Trinity House reported, "that in 1588 the whole number of ships in the navy were 150, of which only forty belonged to the Crown; that there was a like number of vessels employed in trading voyages to all parts of the average burden of which was about 150 tons each. In 1602, it was represented that, within the last twelve years, the shipping and seamen, of the country were decayed about one-third, owing to the wars with Spain, losses by captures, and in many private adventures and expeditions to America, Africa, &c. Sir William Monson, in his Naval Tracts, states that at the death of Queen Elizabeth, there were not more than 100 ships in the kingdom, of 400 tons each; and the ships that sailed to India in 1601, were described by him as "four of the best merchant ships in the kingdom."

The East India Company, not being able to procure proper vessels, either in England or at any foreign ports, resolved to build their own ships, on ground which they purchased at Deptford; where they formed a dockyard, with storehouses and other buildings, erected at a very great expense, and in 1609 they launched from that yard, says Sir William Monson, "the goodliest and greatest ship that was ever framed in this Kingdom, and from this beginning may be dated the increase of great ships in England." King James I. honoured the launch with his presence, accompanied by his son (afterwards Charles I.), the principal officers of state, and numbers of the nobility. His Majesty named her the *Trade's Increase*. After the launch, the King and nobility partook of a sumptuous banquet, provided at the Company's expense, and "as a specimen of Eastern magnificence, all the tables were covered with services of Chinaware."

In 1610, a capital of 80,163*l.* was subscribed by the Company, and, the *Trade's Increase*, the *Pepper Corn*, and *Darling*, departed on a sixth voyage, under the command of Sir Henry Middleton. British commodities, particularly woollens and metals, formed the chief articles of their cargoes, in order to be disposed of in the Red Sea; and it was calculated that calicoes and Indian articles procurable from the Mogul's subjects who traded thither, might be carried to Bantam, the Moluccas, &c., to be disposed of in exchange for spices and drugs. On arriving at Mocha with his squadron, and landing his goods, they were seized, and Middleton and several of his people were arrested and sent to prison, where they were detained several months. He at length with his companions escaped and reached his ships. Sir Henry, by threatenings to use force, obtained indemnity for his losses. He sailed to Surat, where his landing was opposed by the Portuguese, and effected only by force, but he was permitted to trade. He then returned to the Red sea, seized several of the Mogul's ships, and demanded and obtained for their release a sum equivalent to the losses he had sustained by the impediments to his trading. He then sailed to Ticoo, in Sumatra, where, and at Bantam, he obtained cargoes of pepper for two of his ships; had to repair the damage which the *Trade's Increase* has sustained by running on a rock; and in careening this ship in Bantam roads, she overset and was lost. Sir Henry soon after died, it is said, of grief. The adventurers finally divided the capital subscribed, with 12*l.* 13*s.* 4*d.* per cent. profit.

The seventh voyage from England to India was undertaken by one ship only, the *Globe*, commanded by Hippon, with two merchants on board, who had quitted the Dutch service. The object of this voyage was to open a trade on the coast of Coromandel for calicoes, partly for sale in the Eastern islands, and also experimentally in England. They sailed from the Downs on the 5th of February 1610, and arrived safely on the Coromandel coast; but at Pulicat the Dutch, who were settled there, had the grant of an exclusive trade. At Pettapole, Hippon traded and left factors. At Mausalipatan, they also traded, paying four per cent. duty of customs; the Governor at first exacted twelve per cent. From thence he sailed to Patany, where he was allowed a free trade. He also settled a factory at Siam, and returned to Mausalipatan the 10th of December 1613. In 1614 the King of Narsinga invited him to settle a factory; but, he dying before they left the place, the Governor, who had obtained goods of them, refused payment. Hippon in consequence seized his son, and carried him on board his ship; the Governor then paid the debt, and obtained his son's release. He returned to Bantam, where they loaded a cargo, and returned to England. The profit on this voyage amounted to 218 per cent. on the 15,364*l.* subscribed. The value of the exports from England by the Company amounted in the years 1601 to 1610, inclusive, to, in merchandise, 51,673*l.*, in bullion 119,022*l.*, total 170,695*l.* The value of the imports are not ascertained, for the Company made their dividends occasionally in goods in imitation of the Dutch. The amount has been estimated by Milburn at near 1,000,000*l.* per annum. The amount of the customs duties paid in England during the same period on the Company's imports, was 97,950*l.*, or an average 9,795*l.* per annum.

In 1611, three ships, as a distinct adventure, the *Clove*, the *Hector*, and *Thomas*, under Captain Saris, sailed from England in April 1611. This was the eighth voyage, and the ships arrived safely at Mocha; they were about to trade, when Sir Henry Middleton, on his return from Surat, and Captain Saris, in order to prevent collisions of interests, agreed to act in concert. They prevented accordingly the Moorish ships from entering Mocha, and bartered with them for their commodities in exchange for European goods. They then sailed for Bantam, where two of the ships took in pepper and spices, and Saris, in the *Clove* proceeded to open a trade with Japan. In his way he touched at the Moluccas, and would have obtained cloves from the natives, but the Dutch would not suffer him to trade. At Japan, Saris met with a friendly reception, and obtained permission to trade. He afterwards returned to Bantam, and took in a cargo for Europe. The capital subscribed for this eighth voyage was 55,011*l.*, and it yielded a profit of 211 per cent.

In 1612 a ninth voyage was undertaken in a single ship, which sailed for Bantam, and from thence to the coast of Coromandel. The capital subscribed was 12,164*l.*, and the profit 160 per cent. The tenth voyage was accomplished by two ships, the *Dragon* and *Hoscander*, under Captain Thomas Best. His instructions were "to quiet the mind of the Mogul, in respect to the proceedings of Sir Henry Middleton, in laying the ships of his subjects under contribution in the Red Sea." Captain Best accomplished his object, and entered into a treaty of amity and commerce with the Mogul, and procured a firmán or license, allowing the English nation permission to trade, on paying 3*¼* per cent. customs, and the privilege of having an ambassador at Acra, &c. The Portuguese determined to prevent the English from trading in the Mogul's dominions; and with their naval force of four galleons and twenty-six frigates, attacked the English ships. The Portuguese fought well, but by the strategy of Captain Best and his people, after four several engagements the Portuguese were defeated with great loss, to the joy of the Mogul, who believed them until then to be invincible. From Surat, Best proceeded to Acheen, where he obtained a confirmation of the privileges granted to Lancaster on the first voyage. He afterwards visited various places in Sumatra, and sailed to Bantam, for a cargo of pepper, with which he returned to England. The capital subscribed for this voyage amounted to 46,092*l.*, which yielded a profit of 148 per cent. The eleventh voyage was performed in a single ship, which was sent out to bring home the remains of the adventurers who had subscribed to the third and fifth voyage. The amount subscribed was 10,669*l.*, and the voyage being made direct out and home in twenty months, the profit amounted to 320 per cent. The twelfth and last voyage of those conducted as separate adventurers, was accomplished by one ship the *Expeditio*, Captain Newport. Sir Robert Shirley, as the king's ambassador to Persia, sailed in this ship. He was to have been landed at Oradeh, and thence to proceed by land to Ispahan; but the natives of Guadel having planned the plundering and murdering him and his suite, the ship proceeded to Din. The Governor of Din would have admitted the English to trade but was prevented by the Portuguese; a conditional agreement was, however, made to admit the English in another year, on which they proceeded to Ticoo and Bantam, and from whence the ship returned home with pepper. The capital expended for this voyage was 7,142*l.* The outward cargo consisted of 1,250*l.* in money, and 650*l.* in goods. The profit amounted to 133*l.* 18*s.* 4*d.* per cent. The whole of the capitals subscribed for these twelve voyages, or expeditions in the aggregate, amounted to no more than 464,28*l.*, or upon an average 38,690*l.* for each voyage, which sum is estimated by Mr. Milburn to have been invested in the following manner:—

In merchandise, &c.	62,411	or, on an average,	5,201 per voyage.
Bullion	138,127	"	11,510 "
Shipping, stores, provisions, &c.	263,746	"	21,979 "

which gave a profit, one voyage with another, of 133 per cent.

The English East India Company had however only traded hitherto as mere adventurers, who fitted out their voyagers, as separate and distinct speculations; without factories in India, and without stock or any of the elements of permanency. On the other hand, the Portuguese the Spaniards, and the Dutch, had their respective seaports, factories, and fortresses; and they generally prevented all but the English from trading. The time had however arrived when it was either necessary to abandon the trade, and its uncertainties, or to constitute a Joint-Stock Company, of sufficient capital and power to compete with other European powers. In the disposal of the homeward cargoes, by the English Company, great inconvenience was experienced, either by being sold at public sale, or divided among the adventurers in kind, and it often happened that private accommodation was studied at the expense of the general interest. It was, in consequence, resolved to relinquish all further separate voyages, and to subscribe a capital upon a joint-stock account. The stock subscribed was limited to four years, in order that the subscribers might have an opportunity of regulating their future acts by circumstances. The amount of stock subscribed was 418,691*l.*, which it was agreed should be paid up in equal proportions in each of the four years. The Joint-Stock Company was soon after successful, though opposed by the Portuguese and the Dutch.

*That no erroneous idea," says Mr. Milburn, "may prevail with regard to the supposed magnitude of these profits, compared with the state of things at the present day, it will be necessary to bear in mind that the voyages above referred to, were seldom made in less than thirty months, and often were extended to three or four years, from the time of the ships leaving England till their return; that, upon their arrival, their cargoes were disposed of at long credits, from eighteen to twenty-four months, and that, from irregularity in the factors, as well in keeping, as in the transmission of their accounts, it was frequently six, seven, and eight years before the concerns of a voyage were finally adjusted (the first and second voyage accounts, which commenced in 1600, were not brought to a close till 1609, and then it was by making over their remains to the third voyage, who advanced the amount upon a valuation); taking it, therefore, upon a medium of seven years, it requires to be considered as less than twenty per cent. per annum. It must all be noticed that this was not merely the simple profit of the voyage out and home, but included the accumulated profits of all the various barter and sales in their transit from port to port in India, which were by no means inconsiderable. It is further to be recollected that the Company, by building their own ships, and fitting them out within themselves, derived the advantages which now attach to the various professions employed in and about shipping; taking, therefore, all these circumstances into consideration, it may be fairly doubted whether the profits upon an insignificant sum under 1,000*l.*, were more than what they will be found to be upon a capital of 6,000,000*l.*"

In 1613, the first expedition on the joint-stock account consisted of four ships, under the command of Captain Nicholas Downton. On his arrival at Surat, he asked for a reduction of customs and other privileges, and the Mogul being at the time at war with the Portuguese, sought the aid of the Company which was declined. The Governor of Surat in consequence determined to prevent the English from trading, and the Portuguese insinuated that the English meant to lend their assistance to them against the Mogul. The Mogul being under a great want of a firman allowing the English to trade; and the presents of the Company for the Mogul were forwarded to Agra. Upon the arrival of a Portuguese fleet, the Government of Surat sued for peace, which was haughtily refused. The Portuguese then attacked the English ships, but the latter repulsed the former, and burnt several of their ships. Attempts were made by the Jesuits to reconcile matters, which proved ineffectual, from the imperious demands made by the Portuguese, who with fire-ships attempted to destroy the English ships, but without effect. The Viceroy then made proposals for peace with the Mogul, which was refused, and the Portuguese retired to Goa. The English having completed their lading, sailed for Bantam, where one of the ships procured a cargo of unes and silk, and then proceeded to Mausulipatam, the others returned to England. Serious charges were at this time made against the conduct of the Dutch, both at Bantam and Macassar, to the English factors. An attempt was also made to open a trade with Persia, and the English factors were well rewarded there.

In 1614, the dissensions that prevailed between the English and Dutch Companies' servants in India were now become so alarming as to cause a negotiation between the respective Governments in Europe. Commissioners were appointed on both sides to fix upon some satisfactory plan for the regulation of the future trade to India. In the conference which took place on this occasion, a proposition was made on the part of the Dutch, that an union should be established between the two Companies, and the trade carried on as a joint concern. But this proposal was, after a very careful deliberation, rejected by the English East India Company.

In 1615, the Company applied to the King for an Ambassador to proceed to the Great Mogul. The King agreed, and appointed Sir Thomas Roe "to be Ambassador to the Great Mogul or King of India;" the Company agreeing to defray the expenses, in consideration that, under their exclusive privileges, they were to acquire such benefits as might result from this mission. Sir Thomas Roe sailed from England in March 1615, on board the *Lion*, Captain Newport, one of four ships fitted out on the joint-stock account, and arrived at Surat, from whence he proceeded to the Mogul's court, which he reached in December 1615, and on the 10th of January 1616, was presented to the Great Mogul, when he delivered the King's letter, and the presents; the Mogul gave the Ambassador a gracious reception. On the 24th of January, Sir Thomas had a second audience of the Mogul, when he stated the injuries the English had sustained from the arbitrary conduct of the Governors of Surat, and proposed the renewing the articles of the firman or treaty between the Mogul and the English nation, which was complied with, and of which the following is the substance:—

It was stipulated that English subjects should have liberty of trade, and be allowed to establish factories in any of the ports of the Mogul Empire. That they should be furnished with all kinds of provisions and carriages by the inhabitants of the seaports, according to the ordinary rates of charge. That the merchants should be protected against any exactions in all sales, not exceeding 16 rials of eight. That all presents sent to the Mogul, should be protected from being opened at the seaports, and be forwarded to the English Ambassador at court, to be delivered agreeably to his instructions. That the goods of the English merchants should be rated within six days after being landed at any port; and after payment of the stipulated duty, might be forwarded free to any other English factory. That the goods purchased by the English, in any part of the Mogul's dominions, should have a free transit to the ports at which they were to be shipped. That the property of the Company's servants, who might die in the Mogul's dominions, should be delivered to the Company's officers, or their successors. That the provisions necessary for the shipping should be exempted from duty. By a separate article it was agreed that the rate of customs on English imports should be fixed at 34 per cent, and 2 per cent, on rials of eight; and that mutual assistance should be given against the enemies of either of the contracting parties.—*Milburn.*

Sir Thomas Roe resides some years in India, and conducted himself to the Company's satisfaction. On his return, in 1619, he had an honorary seat in their Court of Committees, and was allowed an annual stipend of 200*l.* per annua. Keelinge, who commanded one of the ships which sailed with Sir Thomas Roe, proceeded to Cranganore, where he arrived in March 1616, and obtained liberty to trade, and permission to establish a factory; and it was agreed by treaty that the English and the Samorin of that place should join their forces, and expel the Portuguese from Cochin, which, on being captured, should be ceded to the English. This year a treaty was concluded with the King of Acheen, and liberty to trade and settle a factory at Ticoo was granted to the English, on payment of seven per cent, customs on imports and exports. A pamphlet published at this time, entitled "Trade's Increase," charges the East India trade as draining the country of specie, among other alleged evils. Sir Dudley Digges, who answered these charges, says that, "the Company had employed, from their origin, twenty-four ships, of which four had been lost; that nineteen of them were from 150 to 600 tons' burden; that one was of 800 tons, one of 900, one of 1,000, one of 1,100, and one of 1,293 tons; and that the reason for having such large ships was owing to the navy not being sufficiently strong to protect them from the Barbary rovers." He states that the largest value of goods exported in one year was 36,000*l.*; that 70,000*l.* had been saved annually to the nation in the prices of pepper, cloves, and nutmegs for home consumption; that spices had been exported in the last year to the value of 218,000*l.*, besides indigo, calicoes, China silks, and drugs, to which should be added the King's customs, and also the employment given to ships and mariners in the re-exportation.

That besides cinnamon, the Company calculated that there were annually consumed at home, viz.:—pepper, formerly at 8*s.* but now at 2*s.* per lb., 450,000 lbs.; cloves, 50,000 lbs.; mace 15,000 lbs.; nutmegs, 100,000 lbs.; and that the cloves, mace, and nutmegs were proportionally reduced in price since our direct trade to India. That the cargoes, in 1614, amounted to 100,000*l.*, and consisted of bays, kerseys, and broad cloths, dyed and dressed, 14,000*l.*; lead, iron, and foreign merchandise, 10,000*l.*; treasure (which is less than allowed to export by charter), 12,000*l.*; the shipping and furniture cost in the same year, 34,000*l.*; for provisions and other extraordinary charges, 30,000*l.*

In 1616, the stock for the next voyage was estimated at 52,087*l.* in money, and 16,506*l.* in goods; and the expedition fitted out, consisted of seven ships, under the command of Captain Pring, who sailed from the Downs, in March, and arrived at Surat in October 1616, where he captured a Portuguese frigate, and then sailed to Bantam. At Jacatra they agreed to give 700 rials per annum for the liberty of trade, and 1,000 rials for a piece of ground for a factory. The Dutch, observing the rapid progress of the English in the East India trade, sought every opportunity to embarrass their operations. To protect the English Company from the Dutch, Sir Thomas Dale proceeded with a fleet to India, with power to seize the ships of illicit traders. This force, on its arrival at Bantam, was joined by the Company's shipping in India, making thirteen sail, with which they engaged, and beat the Dutch fleet. The Dutch had previously seized the English factors at Jacatra, and burnt the factory, and even went so far as to attack the royal palace. The King of which on this sent to Bantam for the assistance of the English, which being rendered him, the Dutch proposed to surrender their fort at Jacatra. The English attacked and beat off four Dutch ships off Sumatra but in an after-engagement five of the English ships were taken. The profits of the four voyages on joint-stock, did not amount to more than eighty-seven-and-a-half per cent, on the original subscription, notwithstanding the cargo of one of the ships cost only 40,000 pieces of eight, and produced at the sales in England 80,000*l.* sterling.

In 1617, the period of four years, to which the trade of the first joint-stock was limited, being expired, a fresh subscription was opened; and so anxious were persons of all ranks to enrol themselves therein, that at the period of its close, the sums that were underwritten, amounted to no less than 1,629,040*l.*—*Milburn.* The subscribers to this original stock consisted of 15 Dukes and Earls; 82 Knights, including 2 Judges, all the King's Council, and 5 Privy counsellors; 13 Countesses and ladies; 26 doctors of divinity and physic; 18 widows and virgins; 313 merchants; 214 tradesmen; 212 without title; 25 merchants, strangers; 36 whose occupations were unknown. Making in all 951. This joint-stock, like the former one, was limited in its trade to four years' duration; that is to say, trading adventurers to send out trading ships for four succeeding years, and then to wait their arrival, in order to bring the concern to a close. The Directors fixed on Surat and Bantam as the principal parts of the trade, and that such out-stations as had been established should be controlled by the two principal factories. A proposition was again made by the Dutch, for the English and Dutch to join in concert; on the ground partly that an East India Company was forming in France, and another in Denmark; but this proposal was also rejected. The Dutch Company then sent instructions to their servants in India to take measures for engrossing the whole of the pepper trade at Bantam and Batavia, at both of which places the English had carried on a trade. In 1617, the following were the English Company's places of trading in India, according to Mr. Milburn, and an official statement:—

Surat, at which, though English goods were not in great demand, yet the eastern parts of India could be supplied with cloths; but those articles could only be procured by the exchange of China goods, spices, and money. Acheen and Ticoo, where large quantities of Cambay and Mausulipatam goods might be disposed of; and in return, gold, camphire, pepper, and benjamin could be obtained. Bantam, which was then the greatest place of trade in the Indian seas; where Cambay and Mausulipatam goods, to the amount of 60,000 rials, were annually imported, and in return, from 60,000 to 150,000 sacks of pepper could be exported; the price of pepper, however, had been raised treble within the last few years, from the competition between the English, Dutch, and Chinese. Jacatra offered arrack, rice, and fish; but a settlement there would be difficult, from the exorbitant sum demanded by the King for ground to build a factory upon. Jambou had been recently settled as a factory, at which there was an increasing demand for Cambay land, Coromandel cloths, and in return, afforded 10,000 sacks of pepper. At Patany about 10,000 rials of Surat and Coromandel cloths might be sold; but it furnished few articles of export, and trade was on the decline. At Siam, if the country were in a state of peace, Coromandel cloths might be sold to the amount of 40,000 rials per annum; and in return, it would yield gold, silver, and deer skins for the Japan market. At Japan, English cloth, lead, deer-skins, silks, and other goods, would find a considerable market; and in return it would furnish silver, copper, and iron; but the English cargoes hitherto sent had been ill-assorted, and the trade was on the decline. At Succadana, diamonds, bezoar stones, and gold might be obtained, had not this trade been ruined by the ignorance of the first factors. At Banjarnassin, diamonds, gold and bezoar stones could be procured; but the character of the natives was so treacherous, that it would be expedient to withdraw the factory. At Niasar the best rice in India could be bought, and about 40,000 rials per annum of India cloths sold; but this place was resorted to by the Portuguese, though abandoned by the Dutch. At Banda about 50,000 rials annually of Coromandel cloths could be sold; and in return, about 100 tons of

nutmegs and mace could be purchased, and a still greater quantity, could peace be established between the Europeans trading to it. The English also obtained in 1617, possession of the islands of Pulo Ron and Rosengyn, and fortified them: the Dutch attacked the former, but were repulsed. They, however, captured two of the Company's ships.

In 1618, James granted letters patent for the establishment of the trade to India from Scotland. This patent was "to Sir James Cunningham, appointing him, his heirs, and assigns, to be Governors, rulers, and directors of the Scottish East India Company, and authorising him to trade to and from the East Indies, and the countries or parts of Asia, Africa, and America, beyond the Cape of Bona Sperantia to the Straits of Magellan, and to the Levant Sea, and territories under the Government of the Great Turk, and to and from the countries of Greenland, and all other countries and islands in the North, North-west, and North-east seas, and other parts of America and Muscovy." The Russian Company and the English East India Company represented to His Majesty, that this patent would be highly prejudicial to their trade; and the king informed the Company, that, as he considered them "to be a strength to the kingdom, and an honour to himself, he would withdraw the patent, on their recompensing Sir James Cunningham for the charges and expenses he had incurred in his proceedings;" and "that the East India Company should join with the Russia Company in the support of their trade, the concerns of which had long been in an enfeebled state. The Company thereupon, at His Majesty's entreaty, and under a promise that he would grant no other patents that should be injurious to their interests, as also induced thereto by his having been graciously pleased to withdraw the Scottish patent, agreed to advance 30,000,000*l.* per annum for the remaining time of their duration, which, with a similar sum to be advanced by the Russia Company, it was hoped would give life and vigour to that trade, which for the last sixty years had yielded no benefit to the adventurers. The trade was carried on by both Companies jointly for two seasons, but without success; upon which, on the 29th of December 1619, the connexion was dissolved. The East India Company's loss on this occasion was estimated at 40,000*l.*"—*Milburn.*

Two ships, the *Dragon* and *Expédition*, which sailed in 1618, for the Malabar coast, were defeated in their trade at Dabul, Baticalee, and Calicut, by the Samorin. They then sailed to Sumatra. The *Dragon* was attacked by six Dutch ships off Ticoo, and after a brave defence, taken, and her crew treated with barbarity.

In 1619, an expedition was fitted out, consisting of the *London*, *Hart*, *Roebeck*, and *Eagle*, under Captain Shillinge. He sailed in February 1619. On the passage out, he took possession of Saldanha Bay. On his arrival in Malabar, the *Hart* and *Eagle* were despatched for *Jasques*; but on attempting to enter that port, they found it blockaded by a Portuguese fleet, and they were obliged to return to Surat, where they were joined by the other ships; and they all sailed for *Jasques*, where they fell in with the Portuguese fleet. An engagement took place which lasted nine hours, but with little effect. The Portuguese gave way, and allowed the English ships to enter the port; but having received assistance from Ormus, a second engagement took place; the conflict was obstinate, but terminated in favour of the English who however lost Captain Shillinge. The ships soon after returned to Surat. A treaty of friendship and trade was this year concluded with Persia upon terms very advantageous to the English, who were permitted to build a fort at *Jasques*; and this year the Dutch took four of the Company's ships off the coast of Sumatra. A treaty was concluded by the English and Dutch Commissioners, and on the 7th of July 1619, an agreement was signed, which, after specifying an amnesty and oblivion of all excesses committed by either part in the East Indies, and a mutual restoration of ships and property, declared the trade of the two nations in the East to be free, to the extent of the respective funds which might be employed and specified; that the exortions of both Companies should be directed to reduce the duties and exactions of the native officers at the different ports; that the pepper trade at Java should be equally divided; that the English should have a free trade at Pulicat, on paying half the expenses of the Garrison; that the English at the Moluccas and Bandas should enjoy one-third of the import and export trade, and the Dutch two-thirds, and that Commissioners should be appointed to regulate the trade, the charges of the Garrisons to be paid in the same proportion; that each Company should furnish ten ships of war for common defence, but that those ships were not to be employed to bring cargoes to Europe, but only in the carrying trade from one part of the East Indies to another; and that the whole proceedings should be under the regulation of a council of defence in the Indies, composed of four members from each Company. This treaty was to be binding for twenty years. On its ratification, King James promised not to grant another charter during the term of its agreement. In India, hostilities ceased, and harmony was for a short time restored. The English then sailed for Japan, where, having united with the Dutch, they settled with the Emperor the terms for carrying on their trade.—*Milburn.*

The English East India Company now equipped the greatest fleet they had ever despatched to the oriental seas. It consisted of ten ships the largest of which was 1,000 tons' burden, and several of the others 700 tons. The stock sent by this expedition amounted to 22,490*l.* in bullion, and 28,508*l.* in goods. Of this fleet, nine of the ships were detained in India, and only one returned with a cargo, which realised 108,887*l.*

In 1620, the Dutch Government at Batavia, notwithstanding the treaty which had been concluded, fitted out an expedition, which proceeded to the islands of Lantore and Pulo Ron, and took possession of them, treating the few Englishmen they found there with great barbarity. The Company, on receipt of this intelligence, presented a memorial, praying for protection and redress; but the state of the nation prevented any efforts being made to obtain satisfaction.

In 1621, there was published a treatise in favour of the East India trade, written by Mr. Munn, an eminent merchant of London, and one of the Directors of the East India Company. He states the quantities of Indian merchandise consumed annually in Europe, with their prime cost, and all charges still on board, by the old way from Aleppo and also the new way by the Cape of Good Hope, whence, he states, will be seen the great benefit of the East India commerce, viz:

Annual Consumption.	Cost at Aleppo.		Cost in India.	
	s.	d.	£	s. d.
4,000,000 lbs. pepper	2	0	400,000	0 0
450,000 do. cloves	4	9	195,875	0 0
150,000 do. mace	4	9	35,625	0 0
400,000 do. nutmegs	2	4	46,000	13 4
350,000 do. indigo	4	4	75,833	0 0
1,000,000 do. raw silk	12	0	800,000	0 0
Total			1,657,000	0 0
				511,458 6 8

For rather more than a third of the prices of the goods shipped from Turkey they were shipped from India; and by adding one-sixth for the expense of the voyage homeward above that from Turkey, the goods cost only about half the price they did from Turkey. The statements made by Mr. Munn are supposed to apply to a period antecedent to the year 1621. Mr. Munn estimated the annual importation of India goods, with the prices they cost on board the ships in India, and those they sold for in England, as follows:

Annual Importation.	Cost on Board in India.		Selling Prices in England.	
	s.	d.	£	s. d.
250,000 lbs. pepper	0	2½	26,011	13 4
150,000 do. cloves	0	9	5,500	0 0
150,000 do. nutmegs	0	4	2,500	0 0
50,000 do. mace	0	8	1,655	13 4
200,000 do. indigo	1	2	11,000	13 4
107,140 do. China raw silk	7	0	37,100	0 0
50,000 pieces of calico	7	0	17,500	0 0
Total			102,500	0 0
				494,223 6 8

The difference, which consisting of freight, duties, charges, and profits, was, he considered, a gain to the nation. He estimates the annual consumption of the following goods in England with a comparative view of the lowest prices, when imported from Turkey or Lisbon, before England imported any from India, and the common prices in his own time viz:—

Annual Consumption.	Lowest Ancient Prices.		Common Modern Prices.	
	s.	d.	£	s. d.
400,000 lbs. pepper	3	6	70,000	0 0
40,000 do. cloves	8	0	18,000	0 0
20,000 do. mace	9	0	9,000	0 0
100,000 do. nutmegs	4	6	38,000	0 0
150,000 do. indigo	7	0	52,500	0 0
Total			188,500	0 0
				108,333 6 8

The difference of these sums he also considered as a saving of expenditure, in consequence of the direct importation. According to a report presented to Parliament by the Company in 1621, on "The estate of their trade from the beginning thereof in 1600 to the 29th of November 1621. There hath been sent forth in the said term of twenty-one years, eighty-six ships to the Indies, whereof thirty-six returned safely home laden; nine were lost; five worn out by long service from port to port in India; eleven have been taken and surprised by the Dutch; and twenty-five do remain in India, or on their homeward passage. The East India Company, by license from His Majesty, might have shipped out of these realms, in the said term of twenty-one years, 910,000*l.* in foreign coin; but they have not sent out so much by near 300,000*l.* for they have laden away in all the said time, upon all the said ships, as well out of these realms, as out of the Downs, Holland, and other places, but 613,681*l.* And, together with the said money, they also have shipped out of the realm, in woollens, lead, iron, tin, and other wares, to the value of 319,211*l.*, making together 932,892*l.* And of all the before-mentioned moneys and goods sent into the Indies, there hath been employed the value of 375,288*l.* for the lading of 36 ships, which are returned hence with sundry sorts of wares, all of which wares have produced here in England by the sales, 2,004,600*l.* Whereby it doth plainly appear, that if 557,604*l.* of our money and goods sent out, were returned with no more success than the 375,288*l.* which is already received, it would produce in all 5,000,000*l.* sterling, which is a far greater proportion of the kingdom's stock than can be procured by any other foreign trade whatsoever known unto us. For, although it is very true that the said 5,000,000*l.* be procured by the money and goods afore-written alone, without a further great charge also disbursed for shipping, victuals, ammunition, wages for captains, officers, factors, and mariners, besides His Majesty's customs and imports, with many other charges, yet all these disbursements made within this realm from one to the other, do not diminish the kingdom's stock, although they directly abate the merchant's gain." The ships equipped in 1621 consisted of four ships, the value of the cargoes of which were estimated at 12,900*l.* in bullion, and 6,253*l.* in goods. Of these ships only one returned to England, and her cargo, which consisted of pepper, cloves, &c., produced at the sales 94,464*l.*

In 1622, the Portuguese, from the first appearance of the Dutch and the English in India, had determined to keep them out of the trade by force, under the pretence of exclusive right, as the original discoverers of the voyage by the Cape of Good Hope. The English and Dutch resisted, and a war was in India, though the English were at peace with Spain. The English Commanders had acted only upon the defensive in the various engagements that had taken place with the Portuguese. The Portuguese possessed the island and castle of Ormuz, which commanded the trade of the Persian Gulf, in which they committed various depredations upon the English and others trading there. The King of Persia was desirous of dispossessing them; and calling to his assistance the English, with whom he was then in alliance, it was proposed to make a joint attack upon the island; and the King agreed that, if it proved successful, he would place it in the Company's hands, and give them one-half of the customs. The attack was chiefly conducted by the English, and the city and castle were taken on the 22nd of April 1622. The English received a proportion of the plunder, and a grant of half the customs of Gombroon, which was paid till about 1680, when the Company, not being able to clear the gulf of pirates, the King of Persia withheld their share of the duties.—*Milburn.*

The expedition to India in 1623 consisted of seven ships; the cargoes were estimated at 68,720*l.* in Spanish silver, and 17,345*l.* in goods. The homeward ships were five in number; their cargoes consisted of pepper, cloves, mace, and nutmegs, those produced at the sales 487,593*l.* exclusive of Persian raw silk, which amounted to 97,000*l.*, making in the whole 582,593*l.* The outward ships were detained on a claim of the Duke of Buckingham, as Lord High Admiral, for a share of the Ormuz prize-money; and the Company paid him 10,000*l.*, and a like sum to the Secretary of State for the King's use, before they were allowed to sail. In February 1622-3, the English at Amboyna were tortured, and then murdered by the Dutch. A similar atrocity was committed previously at Lantore, and the other islands; and the Dutch afterwards engrossed the whole spice trade, until the spice islands were captured by the English during the war of 1793.

In 1623, on the 8th of March, a debate took place in Parliament, in which the East India trade was denounced as injurious to the national interests, on the plea of its draining the nation of treasure, of which it was said they exported to the amount of 80,000*l.* per annum. Upon this occasion they were defended by two of the city members and many others.

In 1625, by an order of the House of Commons, the following "Abstract of the Trade to the East Indies, from the 25th of March 1620, to the 25th of March 1624," was laid before them:—

	£	£	£
1620. There were laden on ten ships	62,490	in bullion, and 28,504 goods.—Total	90,994
1621. On four ships	12,900	"	6,523
1622. On five ships	61,600	"	6,430
1623. On seven ships	68,720	"	17,315
	Exported 205,710	"	58,806
			Total 264,516

The imports were as follows:—

"1620. This year, by reason of our differences with the Dutch, our ships were kept in India for our defence, to our very great damage, and only one ship returned with indigo, calicoes, drugs, &c., value 108,887
 "1621. This year our differences with the Dutch being newly accommodated and our stock of money by those broils much wasted, there was returned only one ship, laden with pepper, cloves, and China raw silk, value 91,464
 "1622. There returned this year five ships, laden with pepper, cloves, mace, nutmegs, gun-lac, indigo, and calicoes, value 290,500*l.*, and Persian raw silk 94,000*l.*
 "1623. Returned this year five ships, laden with pepper, cloves, mace, nutmegs, indigo, and calicoes, value 487,593, and Persian raw silk 97,000*l.*
 "Recovered from the Dutch for the value they took from us in India 80,000
 "Forming a total in four years, of 1,255,444*l.* or an average 313,861*l.* per annum.
 "Moneys are of the same value when they arrive in India; but the wares make good profit, and are double at least, whereby our exportations in wares are more than half as much as we have sent out in money.
 "We are confident that in the said four years, we should have returned commodities into this kingdom for 600,000*l.* more at the least, if we had not been deprived of the employment from the Indies of the said 80,000*l.*, and also damaged by an excessive charge and waste of our stock of money, and ships kept there purposely for our defence, which otherwise would have returned richly laden.
 "Concerning the part of the Indian wares which by trade have been exported again into foreign countries, we, by estimate, are of opinion, that one-half of the raw silk is used here, which, by the manufacture thereof, doth employ a great multitude of poor people; the other half we consider is carried beyond the seas, as also three-quarters of all the Indian wares which have been brought into this kingdom, to the great increase of trade, importation of treasure, and employment of shipping."

In 1631 King Charles I. issued a proclamation "for restraining the excess of the private, or clandestine trade, carried on to and from the East Indies by the officers and sailors in the Company's own ships." This proclamation stated the goods which the Company were permitted to export to, and export from, India into England, which were as follows, viz:—

"Exports.—"Perpetuances and drapery, broad cloths, &c., powder, saffron, woollen stockings, silk stockings and garters, ribbons, roses edged with gold lace, beaver hats with gold and silver bands, felt hats, strong waters, knives, Spanish leather shoes, iron, and looking-glasses.
 "Imports.—"Long pepper, white pepper, white powdered sugar, preserved nutmegs, and ginger, preserved myrabolans, bezoar stones, drugs of all sorts, agate heads, blood-stones, musk, aloes, ambergris, rich carpets of Persia and Cambay, quilts of satin taffaty, painted calicoes, benjamin, damaska, satins and taffeties of China, quilts of China embroidered with gold, quilts of Patany embroidered with silk, galls, worm-seeds, sugar-candy, China dishes, and porcelain of all sorts."

The Parliament, in 1651, granted the East India Company a charter for five years, to trade along the coast and on the continent of Africa.

In 1634, a firman was granted by the Mogul on the 2nd of February 1634, for liberty of trade in the province of Bengal, with the restriction, that the English ships were to resort only to the port of Piply. In 1635, King Charles granted a charter to Sir William Courteen and others, authorising them to send six ships, under the command of Captain Wedden, to India, to trade during five years, the preamble to which states, "that the East India Company had neglected to establish fortified factories, or seats of trade, to which the King's subjects could resort with safety; that they had consulted their own interests only, without any regard to the King's revenue; and, in general, that they had broken the conditions on which their charter and exclusive privileges had been granted them." The Company remonstrated against this infringement of their charter, and the hypocritical King replied, "that the ships were about to be employed upon a secret design, which, for the present, he did not think fit to reveal; but that the Company might rest under an assurance that nothing was intended to their disadvantage." The facts that the ships were taking in goods adapted for the Indian market, and that many persons who had been formerly in the Company's service were engaged to sail in those ships, proved the insincerity of the King; and the Company stated in their second petition to him, "that they had then in India fourteen returnable ships (besides three then going out), many of which were forced to be rotting, by reason of the great scarcity of merchandise, which formerly the Indies did afford, occasioned by a famine and pestilence. Albeit the Company have at present a large stock in India and Persia to buy commodities. They also prayed, that if leave was given to Sir William Courteen's ships to go to the Indies by way of trade, they might be debarr'd from bringing to Europe any spices, indigo, calicoes, silk or other commodities, in which the Company traded for reloading their ships, for it was impossible they could subsist together; but if they should be suffered to buy the same commodities with the Company there, and vend them in Europe, the one would undoubtedly undo the other, or both together; and whereas His Majesty had his express commands on the petitioners to use their best assistance for the continuance of the trade, which accordingly they had endeavoured, as well by their councils as labour, and advertising their estates, they also further prayed, that if the trade should happen to be deserted, His Majesty would not impute the same to neglect on their part, and that, according to their charter, they might have three years to recall home their ships and effects."

Courteen's ships sailed for India in April 1635. Two of them, the *Robuck* and *Samaritan*, with stores and provisions on board, sailed under a royal commission to the Red Sea, and "committed," says Milburn, "several acts of piracy on the ships belonging to the Mogul merchants; in consequence of which, the Company's servants at Surat were seized and imprisoned, and their property confiscated, to make good the losses sustained by the owners of the Mogul vessels. On the receipt of this intelligence in England, the Company presented a memorial to the King, stating the sufferings of their servants, and their great losses, which would terminate in the ruin of the East India trade, unless His Majesty should interfere in their behalf, and be pleased to take the illegality of the licenses, and their consequences to the trade, into his consideration. The subject was

referred to the Privy Council on the 6th of January 1637. The Company also gave directions that the parties concerned in this nautical act should be prosecuted. This was interrupted on the 22nd of February by a message from the King, desiring that Sir William Courteen might not be troubled on the subject of his ships. The other ships belonging to this association proceeded to China, where their conduct was somewhat similar to that in the Red Sea.—*Milburn.*

On the 1st of June 1637, the King by a new grant confirmed the privileges conferred on the new Company to trade for five years to all places, in India, where the old Company had not settled any factories or trade before the 12th of December 1635; and "to export during the said term 40,000*l.* in gold and silver bullion to India, and to re-export India goods, free of customs." On the 10th of December 1634, the King declared that he would revoke all patents formerly granted for plantations beyond the Cape of Good Hope, and grant no more. Courteen's Association to be allowed reasonable time to wind up its affairs and adventures. Further, that a new capital should be subscribed for an extensive joint-stock and when the subscription should be completed, His Majesty would renew the Company's charter, with additional privileges "for carrying on so great and important a trade." In 1640, a court of the proprietors was summoned, when it was proposed to raise a new, or fourth joint-stock, on the following conditions:—

- I. That the subscription should be paid in four years.
- II. That the subscription should be open to all persons, foreigners as well as English, till the 1st of May 1640, and the instalments paid quarterly.
- III. That in case of default in payment of the instalments, one per cent. per month should be levied as a fine, till such payment should be made.
- IV. That no Englishman should subscribe less than 500*l.*, and no foreigner less than 1,000*l.*
- V. That if any Englishman should buy any share after the books were closed, he should pay 20*l.*, and a foreigner 40*l.*, as a fine for his freedom to the new Company.
- VI. That to prevent inconvenience and confusion, the old Company, or adventurers in the third joint stock, should have sufficient time allowed for bringing home their property, and should send no more stock to India on that account after the month of May 1640.

Charles I. in his necessity, compelled the East India Company to sell to the crown the whole of the pepper in their warehouses amounting to 607,522 lbs., at 2*s.* 1*d.* per lb., payable by instalments. This pepper was actually sold for ready money at 1*s.* 8*d.* per lb., and it was many years before the Company could get the account settled.

On the 10th of November 1640, the Company obtained a grant of the town and port of Madras-patnam, where they built Fort St. George. As an encouragement to the English to settle there, they were allowed to trade, free of the customs' duty. Of the duty paid by other traders, one-half was to be allowed to the Company, and the other half to the Indian King. On obtaining this grant, the factory removed from Armagon to Fort St. George, which has continued since then to be the chief settlement on the sea-coast, and as Madras, the capital of the presidency of the same name.

The Company finding their ship-yard at Deptford too limited for their naval construction, a copyhold ground was purchased at Blackwall, which was at this time a marsh without a house. Here another and larger ship-yard was established, and here they built a ship of 1,200 tons (the *Royal James*), and several others of the burden of 900, 800, and 700 tons each. In these two ship-yards were executed every division of work connected with the outfit of shipping. Here the Company built their own ships and boats, made their own masts, yards, cables, and cordage, imported their own flour, baked their own bread, killed and salted their own provisions, imported staves from the Baltic, made their own casks, and imported from the continent saltpetre to make their own gunpowder. King Charles I. had taken the monopoly of saltpetre, but was unable to supply the Company with the quantity they required. At this period, and in the then state of England, it would have been impossible for the Company to procure sufficient ships, or fully to equip them by any other means. But there was also competition for in 1640 the Company were first offered a ship upon freight, at 25*l.* per ton; and which as their own shipping cost them about 31*l.* per ton, was chartered, and performed a voyage to and from India in the space of eleven months, being the shortest that had previously been known. This voyage proving advantageous to the owners of the chartered ship, others followed their example, and the Company's trade for some time was carried on partly by their own and partly by chartered ships. The Company afterwards finding that ship-building had so rapidly increased in the Thames and other English sea-ports, sold their dockyards, and chartered ships. The second joint-stock, originally established in 1617, having been from time to time protracted till 1631, before it reimbursed the original sum subscribed, it was transferred to the third joint-stock, at a valuation of 12*l.* per cent. The third joint-stock amounted to 420,700*l.*, of which nearly one-half was to be paid to the former joint-stock, as the valuation of their remains in India and in England. The remaining sum was too limited for the undertaking. Public affairs were now disturbed. The Company, attacked by enemies abroad, and without protection at home, found their affairs nearly in a desperate condition, until 1640, when they finally realised sufficient money to discharge their debts, and they divided their capital in the following year, with a profit, in eleven years, of only thirty-five per cent.

At a meeting of the proprietors of the third joint-stock, on the 6th of October 1641, it was resolved, "that a necessity exists of something being done to support and uphold the East India trade, as, if this year is passed over, the trade may pass off so as never to be again revived." A subscription was then opened to undertake a single voyage, and 67,500*l.* was subscribed. In this comparatively miserable state of the Company's affairs, it was agreed to pay the proprietors of the third joint-stock one per cent. of management at home, and six per cent. on the invoice cost of their goods, for service of factories, warehouses, and small shipping in India.

The adventurers in the fourth joint-stock consisted of such of the members of the former stock as chose to transfer their interests into the fourth stock, on a valuation of twenty-five per cent., and of a few new subscribers; but the total amount of subscriptions, including an addition in 1643, was only about 105,000*l.* The nation being involved in a civil war, the affairs and stock of the Company were reduced nearly to ruin. Munk, one of their commanders, carried his ship, the *Johanna*, with a cargo valued at 20,000*l.* into Bristol, and gave this ship up to the King's use. Another ship was wrecked valued at 35,000*l.* The Company was then compelled either to dissolve or borrow money upon their bonds, availing themselves of their credit abroad. They succeeded so far as merely to hold together until 1646, when the debts, owing by the Company in England, amounted to 122,000*l.* Their effects consisted of, quick stock at Surat, 83,600*l.*; quick stock at Bantam, 60,781*l.*, in shipping and stores, 31,189*l.*; and customs at Gombroon, estimated at 5,000*l.*; forming a total of 180,511*l.* It was estimated that the profits of the quick stock would be sufficient to discharge the debt, and leave a clear capital of 180,000*l.* in money, merchandise, and outstanding debts in England and India.

In 1649, the Company presented a memorial to the Council of State, stating, "that under their charter they had carried on a trade to the East Indies, with great advantages to the public revenues, during the past twenty-five years, had received from it above 500,000*l.*—that, in prosecuting this trade, they had experienced heavy losses from the Portuguese, though by a truce, within the last fourteen years, that nation had accommodated matters with them;—that licences had been granted in the late reign to Courteen's Association, to carry on trade, and establish factories in the countries within their limits, and that their depredations on the native traders had exposed the Company's servants to imprisonment, and their property to heavy losses;—that this same Association was now applying for permission to form a settlement on the Island of Assada, near Madagascar, and was preparing shipping, and engaging settlers for that purpose;—that the consequence of such an establishment would be, that their ships would renew their depredations on the shipping and trade of the native States in India, and again expose the Company's property and servants to seizure and imprisonment;—and that the ultimate effect must be to exclude the English nation from trade in the East Indies;—they therefore prayed that the Council of State would pass an Act for the support and encouragement of the East India trade, as managed by the Company."

Courteen's Association took the name of Assada Merchants, and the Council of State recommended the parties to confer, and come to an agreement between themselves. After several meetings it was finally agreed that the Assada Merchants should not trade from port to port in India, but might proceed direct from Assada to any ports on the coasts of Asia, Africa, or America, and return direct to Assada; that they should be allowed a free trade, without restriction, to the coast of Melinda, the river of Sofala, Mozambique, and parts adjacent; that the trade to Guinea, for gold, and ivory, should in future be included with the East India trade.

On the 31st of January 1649–1650, Parliament, on considering a petition from the Company, resolved, "that the trade to the East Indies should be carried on by one Company and with one joint-stock, and the management thereof to be under such regulations as the Parliament should think fit."

The United Joint Stock was in consequence formed, and towards which 157,000*l.* was subscribed; the residue of the fourth joint-stock was purchased for 20,000*l.* It was also proposed that no vessel should be sent to India after the 1st of March 1653. The injuries which the English had experienced from the Dutch in India for a series of years, were then enumerated in a petition, and presented by the Company on the 14th of November 1650, the High Court of Parliament stating, "that in violation of the treaty of 1619, they had been expelled by them from the Island of Pulo Roon, their ancient inheritance, and from the islands of Lantore, Molacca, Banda, and Amboyna, where their factors and servants had been barbarously murdered; that the spice-trees in Pulo Roon had been cut down by the Dutch, and the Company's houses and stores at Jacatra burnt, and their treasure taken away; that Bantam had been blockaded by the Dutch for six years together, whereby the English were deprived of the benefit of that trade; that the shipping and subjects of the Mogul had been protected by the Dutch against the English; that the Dutch had committed piracies in the Red Sea under the English flag, for which the Company had to pay 103,000 rials of eight; that a quantity of pepper had, in the year 1649, been taken by the Dutch out of one of the Company's ships at Indrapour; and that, on the whole, they had, during the last twenty years, sustained losses from the Dutch to the amount of 2,000,000*l.* sterling; that they had repeatedly represented their grievances, but never could obtain any reparation; and therefore prayed that their case might be taken into consideration, that satisfaction should be demanded from the States-General for the loss which they had sustained, and particularly that Pulo Roon should be restored to them."

This petition was referred by the Parliament to the Council of State. The war with Holland commenced soon after, and the Company remained without any redress until the treaty of Westminster, in 1654; by which it was stipulated "that the States-General shall take care that justice be done upon those who were partakers or accomplices in the massacre of the English at Amboyna, as the Republic of England is

pleased to term that fact, provided any of them be living; and that four Commissioners shall be named on our sides, to examine and determine all the losses and injuries either party complains of having suffered from the other." Commissioners were named, and met in London on the 30th of August 1654, to decide on the claims of the respective Companies, for compensation. The English Company stated their damages, as established by regular accounts from 1611 to 1652, at 2,695,992*l*. 15*s*. To counterbalance this statement, the Dutch brought forward accounts, in which they estimated their damages at 2,919,861*l*. 3*s*. 6*d*. The Commissioners appear to have overlooked these claims, and reported that there should be an oblivion by both parties of past injuries and losses; that the island of Pulo Ron should be restored to the English; that the Dutch Company should pay to the English Company 85,000*l*. by two instalments; and further that the sum of 3,615*l*. should be paid to the heirs or executors of the sufferers at Amboyna. These sums were paid by the Dutch Company.

From the commencement of the Company's establishment, complaints had often been made against their exclusive trade to India. Cromwell, by way of experiment, declared the navigation and commerce to India open and free to all for three years. Milburn remarks,—

"All ranks eagerly embarked in the trade. The consequence of this permission is thus truly stated by an intelligent author:—When the East India trade was laid open, they afforded India commodities so cheap, that they supplied more parts of Europe, and even Amsterdam itself therewith, than ever they did after, whereof they very much sunk the East India Company's affairs; and there was also a great lowering of English commodities in India. In this year the Company made up the actual state of their affairs, by which it appeared that their assets amounted to 150,000*l*. and their debts to 29,271*l*. 10*s*. 6*d*., leaving a balance in their favour of 120,729*l*. 7*s*. 8*d*."

In 1656, the Company, in a petition to the Government, stated, "that they had been at great expenses in purchasing privileges, and erecting factories in various parts of India; that the time of the united stock being expired, and many ships having been sent by individuals under licenses, the interference of which had the effect of raising the price of India produce from forty to fifty per cent., and to lower the price of English manufactures in an equal proportion, they prayed that the Protector would renew their charter, and that it might be confirmed by Act of Parliament." This petition was submitted to the Council of State, and on the 3rd of November 1656, it was referred to a Select Committee.

The Select Committee reported, on the 18th of December, "that they had carefully considered the petition of the East India Company, and that they might have the fullest information on this important subject, had directed notices to be fixed on the exchange, appointing a day for all persons concerned in the East India trade to attend them." Several merchants attended, and a full hearing was given to both parties. The committee reported to the Council of State, "that though it was their private opinion the trade ought to be conducted with an united joint-stock, yet they considered the commerce to India of so much importance, that they referred the whole case to the Council of State for their decision."

The Council of State appointed the 28th of January 1657, for the Governor and committee of the East India Company, and the principal merchant adventurers, to attend them; when, after a full hearing of the claims of both parties, the council gave it as their advice to the Protector, "that the trade of East India be managed by a united joint-stock, exclusive of all others." On the 10th of February the Protector approved of this advice, and a committee was appointed to consider of the charter to be granted to the East India Company.

An union was then effected between the Company and the merchant adventurers, and 786,000*l*. was subscribed to form a new joint-stock, and the forts, privileges, and immunities in India and Persia were transferred to the new joint-stock on payment of 20,000*l*. Fort St. George and the several factories on the Coromandel coast and in Bengal; the factories at Surat, and Gombroon in Persia, with their dependencies; and the factory at Bantam, with its dependencies of Jambae and Macassar, were then transferred by the old to the new Company.

After the death of Cromwell, the energy of the Government was relaxed; and in 1660, notwithstanding the Company's privileges, interlopers ventured to trade. A case at this time occurred which produced the most serious differences. A ship, fitted out by a person named Skinner, arrived in India in 1658. The Company, under their new charter, seized Skinner and his effects. Skinner complained to Charles II. who referred his case to the Privy Council, from whence it was carried to the House of Peers.

"The Peers, on hearing the complaint directed the Company to put in their answer. The Company urged their exclusive privileges, and at the same time demurred against the jurisdiction of the Lords, as the case had not come before them regularly by an appeal from an inferior court. The Lords overruled the plea, and in 1660 appointed the case to be heard at their bar. The Company obtained a postponement till 1667, when they again demurred, and complained to the Commons of the illegality of the Lords' proceedings. The Lords on this were inflamed, and passed a decree in favour of Skinner, with 5000*l*. damages. This exasperated the Commons, who passed some severe resolutions against the Lords, and sent Skinner to the Tower. The Lords upon this voted the Company's petition to be read and scandalous. The Commons, in return, resolved that whoever should execute the sentence of the Lords, in favour of Skinner, should be deemed a betrayer of the rights and liberties of the commons of England, and an infringer of the privileges of their house. These violent contentions obliged the King to prorogue the Parliament seven times. In 1670 the quarrel was again revived, when the King called both houses to Whitehall, and prevailed upon them to cease all the offensive votes from their journals."—*Milburn*.

Thus ended a case which occasioned many discussions in respect to the jurisdictions of the houses of Parliament. In the early period of the Company's trade, the ships visited the northern parts of India, where they disposed of part of their cargoes, and with the proceeds purchased piece goods for the supply of the ports to the southward; here they disposed of the remainder of their British goods, and such of the piece goods as were suitable for those markets, and invested the produce in pepper, spices, and other articles for their return cargoes. The state of Asiatic politics, from the Indian princes being mostly engaged in warfare, and the opposition which the Company experienced from their inveterate enemies, the Portuguese and Dutch, obliged them to be continually shifting their factories. The Company therefore resolved to confine themselves to the direct trade out and home. The trade from port to port in India, termed the country trade, was left to the Company's servants in India, and to persons licensed to reside there as free merchants.

The national ships at this period, were generally of small dimensions, and few were able to fight off the pirates of Algiers, called "Turkish rovers." To encourage the building of ships of above 550 tons, and with three decks, the Company offered to give them employment in their service in preference to all others, at 20*s*. per ton more than the ordinary rates of freight. The first ship of this description tendered to the Company, was the *Loyal Merchant*, built by Captain Millett in 1660.*

In the years 1658, 1659, and 1660, the total value of the Company's exports was 251,583*l*., and consisted of bullion, 227,820*l*., and goods 23,763*l*.. In 1661, the Company obtained from Charles II. a new charter, dated the 3rd of April 1661; the preamble of which states, that divers disorders and inconveniences had been committed by the King's subjects and by foreigners, to the great prejudice of the Company, and interruption of their trade; whereupon the Company had besought the King to confirm their charters, granted them by Queen Elizabeth and King James. The King accordingly grants, ratifies, and confirms unto the Governor and Company, that they shall be a body corporate and politic by their former name, with perpetual succession for ever. And the charter then proceeds, like that from King James, to the nomination of the first Governor, Deputy-Governor, and twenty-four committee-men, with instructions for their annual election; and grants to the Company the following powers in addition to those given them by their last charter, viz:—

That the Commissioners of customs shall permit no entry of India goods, but such as shall be allowed by the Governor and Company, under their seal, or under the hand of the Company's officers, to be by them appointed to sit at the custom-house for that purpose. That every member shall have a vote in the general court, at all elections and bye-laws, for each 500*l*. stock which he shall possess; and that persons may write smaller sums to make up that amount, and vote jointly for the same. That all plantations, forts, &c. where the Company's factories are, or shall be established, shall be under their own command and control, with the appointment of Governors and officers to govern the same; and that such Governor and his Council may exercise civil and criminal jurisdiction in the said factories, &c., according to the laws of England; and if the offence shall be committed in a place where it cannot be tried, the offender may be sent to such other plantation or fort where there is a Governor-in-Council to try him, that justice may be done. That the Company may export warlike stores, make peace and war with princes and people in the limits of their trade (not being Christians), and recompense themselves for damages and losses sustained at their settlements.

That they may fortify St. Helena and any other places within any limits of their trade, and supply their forts and settlements with clothing, victuals, ammunition, and implements, free from custom or duty, and transport thither such men as shall be willing to go; may govern them in a legal and reasonable manner, and inflict punishments for misdemeanours, or impose fines for breach of orders. That they may seize all Englishmen and other persons in the East Indies sailing in any Indian or English vessel, or inhabiting those parts without the Company's licence, or that shall disobey their orders, and send them home to England. That the King's subjects, employed by the Company in the limits aforesaid, shall suffer such punishment for offences there committed as the Company's President and Council shall think fit, and the quality of the offences requires; and in case of appeal, the offender shall be sent home for punishment. And for the better discovery of offenders, all persons may be examined upon oath before the Company's President and Council touching the same. The Company are restricted from trading in the dominions of any Christian prince or State, in amity with the crown of England, who shall overtly declare it to be against his will or good liking. With proviso, that if the continuance of this charter shall not be profitable to the crown and the realm, the King may resume it on three years' notice. By the 11th article of the treaty of marriage of King Charles II. with the Infanta of Portugal, the crown of Portugal ceded and granted to the crown of England the island and harbour of Bombay, in full sovereignty, which was taken possession of and retained by the crown till 1668, when, in consequence of the expenses of maintaining greatly exceeding its revenues, Charles granted it to the Company in perpetuity. The island of Roan, otherwise Pulo Ron, was, by the arbitrators in 1654, decreed to be restored to the English; but the Dutch not fulfilling the obligation, this island was forcibly taken by the East India Company, who held it only a short time before the Dutch, in 1664, again seized it; by the treaty of Breda in 1667, it was ceded to the Dutch.

* This ship underwent a royal inspection, and Charles II. was so pleased with her construction that, as an encouragement for building ships of a similar description, he caused an Act to be passed (11 Charles II., chap. 2.), by which it was conditioned, that for seven years to come, whoever should build ships with three decks, or with two decks and a half, and a fore-castle, with a space of five feet between each deck, and mounted at least with thirty cannon, should for the first two voyages receive one-tenth part of all the customs that were payable on their export and import lading.

In 1664, as the seven years for which the Company were associated expired, public notice was given that such of the subscribers as were inclined might withdraw their shares. No one considered it profitable or necessary to do so, although the price of India stock had been reduced so low as seventy per cent. A statement was in consequence made of the Company's affairs, by which it appears that they owned in India, quick and dead stock, 435,713*l.*; in England, cash and bullion in their treasury, 37,663*l.*; saltpetre and piece-goods, 23,768*l.*; cash advanced on account of exports, 9,227*l.*; drugs of various kinds, and pepper, 4,707*l.*; lease of house in Leadenhall-street and furniture, 1,112*l.*; debts owing them for goods sold, 127,935*l.*; sundry other debts owing to them 21,313*l.*; being a total of 660,847*l.*; from which the deducting sundry debts which the Company owed, 165,807*l.*, left a balance of 495,734*l.* in their favour, by which it appeared that the stock was worth 130 per cent., and it was agreed to open books for a new subscription at that rate.

In 1666, the great fire in London destroyed the East India Company's saltpetre warehouses, and their pepper in the vaults under the Royal Exchange; their other warehouses escaped the conflagration.

In the year 1670, Sir Josiah Child, who was an East Indian Director, published his "Discourses on Trade." In that work he maintains with respect to the Indian trade, that,—

- I. It employs from twenty-five to thirty of the most warlike merchant ships of the kingdom, with sixty to 100 mariners in each.
- II. It supplies the kingdom constantly and fully with that necessary article, saltpetre.
- III. It supplies the kingdom for its consumption, with pepper, indigo, calicoes, and several useful drugs, to the value of from 150,000*l.* to 180,000*l.* per annum.
- IV. It also supplies materials for carrying on our trade to Turkey, viz., pepper, cowries, calicoes, and painted stuffs; as also for our trades to France, Spain, Italy, and Guinea, to the amount of near 300,000*l.* per annum, most of which trades we could not carry on with any considerable advantage but for those supplies. And those goods exported do produce in foreign parts, to be returned to England, six times the treasure in specie which the Company export to India. He therefore concludes:—

"That although the East India Company's imports greatly exceed its exports of our manufactures, yet for the above reasons it is clearly a gainful trade to the nation." He subjoins also, "1st.—That if we had not this trade ourselves, the single article of saltpetre, so absolutely necessary for making gunpowder, would cost a vast annual sum to purchase it from the Dutch. 2nd.—The loss of so many stout ships and mariners would be a great detriment to the nation. 3rd.—Were we forced to buy all our pepper, calicoes, &c., from the Dutch, they would make us pay as dear for them as we do for their nutmegs, mace, cloves, and cinnamon; and if we did not use calicoes, we should fall into the use of foreign linens."

About this period muslins were first introduced into England, instead of cambrics, lawns, and other linens from Flanders and Germany for which immense sums were annually paid, and we find the Levant Company, complaining against the East India Company "for the great quantities of raw silk which they imported, and which had formerly been brought solely from Turkey."

In 1672, the English East India Company obtained a grant of the remaining moiety of the customs at Madras, on paying the Nabob the annual sum of 1,300 pagodas. In 1674, the East India Company having erected fortifications and plantations at St. Helena, previous to its capture by the Dutch, and it being retaken by the King's ships and forces, the King, by grant dated December 16, 1674, "re-granted and confirmed the same to the said Governor and Company in perpetuity, to be held in socage tenure, as of the manor of East Greenwich, with the same powers and privileges for the safety and protection thereof, and for the government of the inhabitants, and with the like declarations in favour of the Company and the inhabitants, as were contained in the grant of Bombay; and, with this further privilege, that the Company were permitted to export to the said Island all kinds of clothing, provisions, or victuals, ammunition, ordnance, and implements, without payment of custom, subsidy, or other duty, and also to transport thither such numbers of men, willing to go, as the Company should think fit.

Complaints were about this time very general against the East India Company as lesseners of the consumption of English manufactures whereby it was observed that the annual exportation of bullion to India, which formerly did not often exceed 40,000*l.*, was greatly increased; these complaints continued to increase until Parliament enacted a total and absolute prohibition of the wear of all Indian cotton fabrics in England, Scotland, and Wales. An unsuccessful attempt was made to open a trade at this time with Formosa, a vessel was also sent to Japan, but it is asserted that from the King of England having married a princess of Portugal, permission was refused to trade; the ship then proceeded to Macao, but from the opposition of the Portuguese the cargo was with difficulty sold. The Company presented to Parliament the following account of all bullion, gold, and silver, shipped to India from the years 1667—8 to 1674, inclusive.

	£	s.	d.		£	s.	d.
In 1667—8	17,300	17	7	In 1671—2	186,420	5	3
1668—9	162,391	9	10	1672—3	131,300	5	11
1669—70	175,458	7	8	1673—4	182,983	0	6
1670—1	174,119	16	11	Total	1,165,311	16	5

In lieu whereof, and of several sorts of manufactures sent out by the Company, it was stated there had been paid unto His Majesty for customs the sum of about 55,000*l.* per annum. "And for increasing the navigation and strength of this kingdom, there hath been built within that time, and are now in building, twenty-four sail of ships, from 350 to 600 tons' burden; and they have paid for freight and wages yearly to the amount of 100,000*l.* per annum. And have furnished His Majesty's Kingdoms of England, Scotland, and Ireland with all sorts of East India commodities (excepting cinnamon, cloves, nuts, and mace), which, had they not done, would have cost the kingdom far greater rates to have been supplied from other nations. And besides which, there are exported East India goods to other countries, by moderate estimate, double the value of what they have exported in bullion, which is a very great increase to the stock of this kingdom, and the proceed of a greater part thereof is from time to time returned in gold and silver. And as for the permissions granted to others to send on their ships, the Company not finding it convenient for themselves to trade in diamonds, bezoar stones, ambergris, musk, pearls, and other fine goods, they have given leave to others to trade therein, paying only a small acknowledgment to the Company for freight, to the end that trade might not only be preserved, but increased to the kingdom's advantage; by which also this kingdom is not only furnished with those commodities, but there is also sent out from hence of those fine goods to a very great value into other countries, for increasing the stock of this kingdom."

In 1676, from the prosperous state of the Company's affairs, it was agreed instead of making a dividend, to add the profit to their capital, and every share of 50*l.* was doubled, or made 100*l.* Their capital was estimated at 739,782*l.* 10*s.* Sir Josiah Child, in reply to a work written against the Company, states, "that the Company now employed to and from India thirty to thirty-five ships, from 300 to 600 tons' burden, twenty-eight of which had been built within the last seven years; that their exports in 1674—5 consisted of bullion 320,000*l.*, and in woollens and other goods about 140,000*l.* The returns from that adventure were calicoes, pepper, saltpetre, indigo, raw and wrought silks, drugs, &c., which, on sale in England, produced 800,000*l.*, from which deducting 60,000*l.* for the maintenance of factories, forts, garrisons, &c., they added annually to the stock of the kingdom 370,000*l.* These were also exported in the private trade of their officers and servants:—

	£	s.	d.
British manufactures and other goods, from	40,000	to	50,000
Bullion	80,000	to	100,000

the returns for which were made in diamonds, pearls, musk, ambergris, &c., to the amount of from 250,000*l.* to 300,000*l.* The amount of India commodities consumed in England was estimated at, raw and wrought silks, 30,000*l.*; pepper, 180,000 lbs. at 8*s.* 6000*l.*; indigo and drugs, 12,000*l.*; saltpetre, 30,000*l.*; and calicoes, 160,000*l.* Their stock, which, in 1665, was at 70 per cent., was now at 245. The ships sent to India in 1676 were thirteen, seven of which to Bantam, three to Surat, and three to the coast and bay, their chartered tonnage amounted to 6,015 tons. The King granted a new charter (being the fourth), dated October 5, 1677, by which he confirmed for ever all rights, liberties, and franchises granted by their former charters, notwithstanding any misuser, nonuser, or abuser, and gave them the benefit of all damages they should recover from their servants or ship-owners, for breach of covenant, and a general pardon to the Company and their servants of all debts and demands (except customs and subsidies which accrued since September 1676), directing that all prosecutions depending in respect thereof should be surceased and withdrawn. The Governor and Company were also authorised to coin money at Bombay, and in all other places mentioned in any of the King's charters, so that any of such coins were not called by the name of any coin current in the King's dominions, except in the East Indies. Permission was obtained in 1678 to establish a factory at Tonquin; but from the exactions of the Mandarins it was abandoned. Of the nine ships that were sent to India this year, three were to Bantam, three to the coast and bay, and three to Surat; tonnage of all, 4,835 tons.

In 1679, ten ships were sent to India, three were to Bantam, four to the coast and bay, and three to Surat; tonnage 5,400 tons. A British factory was established at Amoy, in China, about this time. In 1680, of the ten ships sent to India this year, five were destined to Madras, three to Surat, and two to Bantam; their chartered tonnage was 4,975 tons, and the bullion and merchandise exported on them were 540,210*l.* From this period the exports by the East India Company will be found regularly stated in the tables of trade and navigation hereafter. In 1681, the silk-weavers of London petitioned unsuccessfully the House of Commons against the wear of East India silks, Bengal, &c. It was stated by one of the members of the House, "that we consumed 300,000*l.* yearly in those East India manufactured goods, including printed calicoes for cloths, button-hangings, &c." The Turkey Company complained also to the council, of the Company's interference in the article of raw silk, and thereby lessening the demand for woollens in the several trades. The Turkey Company were heard in support of their complaint before the Lords of the Privy Council, to which the East India Company made what was considered a satisfactory defence. A private ship, commanded by Sands, being now about to proceed to sea with a cargo valued at 50,000*l.*, the King, at the request of the Company, laid an embargo upon her; and after a long trial a decision was made in favour of the Company, and the ship and cargo sold off, to the great loss of the proprietors. Interlopers, however, continued to trade to India, several eminent lawyers freely declared that the King could not legally obstruct them by any charter whatever granted to the Company, unless their exclusive powers had the sanction of an Act of Parliament.

In August 1682, the English were expelled from Bantam, in consequence of a dispute between the old King and his son. The English took part with the father, and the Dutch with the son, and sent their forces to his assistance from Batavia, where by the old King was vanquished and shut up in prison. The young King gave the Dutch possession of a castle which commanded the town and fort; the English Company's factories were then driven out, and this was the origin of the Dutch tenure to Bantam. The King granted the East India Company their fifth Charter dated August 9, 1683, and empowered the Company, their factors, &c., to seize all ships and goods brought from, or carried to any place within the limits of the Company's exclusive trade, granting to the Company a grant of the territory and reserving the other to the crown. The charter also provided that the Governor and Company should have the government of all forts, factories, and plantations, already or thereafter to be settled by the Company within the limits aforesaid, with the power of making and declaring peace and war with the heathen nations, and the appointment of Governors, &c., which Governors, &c., might muster forces and execute martial law in India, the King, nevertheless, reserving the sovereign right over the said forts, &c., and power of making peace and war, when he should think fit to interpose his royal authority. Also the power to erect courts of judicature in any of their settlements, and to appoint judges thereof, who should determine, according to equity and good conscience, and the laws and customs of merchants. And, lastly, that the Company should enjoy all privileges in the city of London, in as large a manner as could be enjoyed by any Company of merchants erected by charter. A mutiny broke out this time among the military at Bombay. Captain Keigwin, who commanded the garrison, seized the members of Government on the 27th of December 1683, annulled the Company's authority by proclamation, and declared the island under the King's protection; and it was not till November 1684, that the island of Bombay was brought again under the Company's authority. The inhabitants of St. Helena having refused to pay taxes, or acknowledge the Company's authority, the powers were put in execution by which they were invested by the new charter. Some prisoners were tried and executed, and the relatives of the parties appealing to Parliament, the latter voted the Company's proceedings arbitrary and illegal. In other respects the affairs of the Company were in a flourishing state, and their stock increased in value from 340 to 500 per cent. The profits in the nine years, from 1676 to 1685, are stated as amounting to 963,639l.

In 1686, the interlopers in India declared themselves the "true East India Company," and incited the Mogul's people to make war on the Company in Bengal; a ship of war was, in consequence, despatched to India, with the King's proclamation, "enjoining all his subjects in India to repair to the Company's forts and factories, and to submit to their jurisdiction, with orders to seize all interlopers;" and for enlarging and corroborating the Company's authorities, the King granted them a new charter, being the sixth, dated April 12, 1686, whereby he ratified all the preceding charters for ever in their fullest extent, notwithstanding any nonuser, misuser, or abuser. And further granted to the Company, and their respective presidents, agents, chiefs, and councils in India, or to any three of them (whereof such president, agent, or chief, to be one) power to administer to all persons employed by the Company, the oath taken by the freemen of the Company, and such other lawful oaths as the Court of Directors should prescribe. And also a power to exercise martial law at St. Helena, and the Company's fort at Priaman on the west coast of Sumatra, as well as in all their other limits. And the King having been given to understand, that many of the native princes and Governors of India, &c., taking advantage of the divisions, distractions, or rebellions amongst the English, occasioned by the late licentious trading of interlopers had violated many of the Company's privileges, surprised their servants, ships, and goods, besieged their factories, invaded their liberties, and by many other ways, without just cause, abused their chiefs and factors, to the dishonour of the English nation, for all which the Company intended to demand satisfaction in a peaceable way; and if not obtained that way, to use force of arms, wherein they would have occasion to use their ships in a warlike manner; wherefore the King granted full powers to the Company to appoint admirals, captains, &c., from time to time, who might raise and muster ransom and soldiers on board their ships, as should be directed by the Company, or by their Captain-general in India, to whom authority was granted for seizing all English interlopers, and compelling them to submit, and for taking their ships and goods. Also to make war on such Indian princes as might hurt the Company; with power in time of open hostility, with any Indian nation, to exercise on the other side of the Cape of Good Hope, martial law, as well on board their ships as on land; reserving, however, liberty to the King at pleasure to revoke this grant of martial law in their ships.

The Company might also coin in their forts any species of money usually coined by the princes of those countries, so that it should be agreeable to the standards of those princes in weight and fineness, and so that they did not coin any European money; and it was declared that all such money so to be coined, should be current in any city, town, port, or place within the limits of the Company's charter, but not elsewhere. This was the last East Indian measure of the Stuart dynasty.

In the year 1690, a report of the Company's affairs was published, from which it appears that during the previous seven years they had built sixteen large ships, from 900 to 1,300 tons' burden; that in lieu of Bantam, of which they had been unjustly deprived by the Dutch, they had erected and garrisoned three forts for the protection of the pepper trade; that they had at sea, in India and on the voyage home, eleven ships and four permission ships, whose cargoes amounted in value to 300,000l.; that they had then outward-bound, for coast and bay, thirteen ships valued at 570,000l.; seven for China and the South Seas, 100,000l.; and that they possessed goods *unsold* to the value of 700,000l.; that they had also restored to order the revolted settlements of Bombay and St. Helena, had brought the war with the Mogul to a successful termination, and obtained a confirmation of their former privileges. The interlopers, and the friends of those put to death at St. Helena, joined at this time, and managed by their representations to bring the Company into great discredit; printed panes were distributed, exposing their crimes and miscarriages, and proposing the dissolving of the existing, and erecting a new Company. The House of Commons appointed a committee to inquire into all matters connected with the East India trade, before which the evidence of the different parties was heard. The committee resolved on the 16th of January 1690, "that it is the opinion of this committee, that the best way to manage the East India trade is to have it in a new Company, and a new joint-stock, and this to be established by Act of Parliament; but the present Company to continue the trade, exclusive of all others, either interlopers, or permission ships, till it be established." King William replied, "that it being a matter of very great importance, it required some time to consider their address;" and he referred it to a Committee of the Privy Council, which decided that the capital stock of a new Company should be made up 1,500,000l. at least, and not to exceed 2,000,000l., of which the then Company's stock of 710,000l. was to constitute a part, and that they and the new subscribers should be incorporated for twenty-one years. The existing Company objected, on the ground, that their quick stock and revenue were really worth more than 1,500,000l., and that the current price of their stock at market was 150 per cent.; that all their forts, towns, and territories were their own for ever by their charters, and had cost them, first and last, upwards of 1,000,000l. The King then informed the Commons that, upon consultation, he found he could not dissolve the Company without giving them three years' notice, during which time they could not be hindered from trading, nor could a new Company trade till the three years were expired; he therefore recommended to them to prepare a bill for settling the business. From the diversities of opinion in the House, nothing was determined upon except an address to the King, to dissolve the Company at the end of three years.

The Company, in 1694, not having paid a duty of five per cent. imposed on their capital stock, by an Act of the 4th and 5th of William and Mary, chap. 15, a doubt arose, whether their charter had not become void, in law, under a proviso contained in the Act. To prevent disorders and inconveniences, the King granted to the Company a new charter, restoring their former privileges, subject to a proviso, "that if they should not except of, and in all things conform to, such orders and constitutions as the King, with the advice of his Privy Council, should express and direct by any instrument under the great seal, the King should be at liberty to resume the charter." By separate patents under the great seal, dated November 11, 1693 and 28th of September 1694, the King prescribed rules and orders for the Company's observance, by which it was provided that,—

All subscribers were to be members of the Company. That 744,000l. shall be added to the present capital stock of the Company by a fresh subscription. That none shall subscribe above 10,000l. That, in general courts, 1,000l. stock to give one vote, and none to have above ten votes. That such as shall become proprietors by purchase, shall pay 5l. for their freedom; who (as also the new subscribers) shall take the oaths appointed by law, and also the freeman's oath. The Governor, or in his absence, the Deputy-Governor, to have a casting vote in all courts; each of them to have 4,000l. stock in their own right; and each director and committee-man to have 1,000l. No permission shall be granted for ships to India on a private account, under the penalty of forfeiting the charters. No private contract shall be made for the sale of goods, saltpetre for the Kings' use only excepted; but all to be openly and publicly sold, and no one lot (jewels excepted) to exceed 500l. value. The Company shall annually export goods to India, of the growth and product of England, to the value of at least 100,000l. The Company shall annually supply the crown with 500 tons of saltpetre, at 38l. 10s. per ton in time of peace, and 45l. in time of war. All dividends of the Company's profits shall for the future be made in money only. A book shall be kept by the Company, wherein the value of their stock shall be entered, and attested upon oath, and lay open to the view of all persons concerned; and the like as to mortgages, alienations, transfers, and assignments. The joint-stock of the Company shall continue for a term of twenty-one years, and for the space of one year before its expiration, books shall lie open for new subscriptions, to a new joint-stock. The Company may license their own commanders and mariners (but none other) to trade on their own private account, in such commodities and to such value as a general court shall direct. To the intent that the Company's annual exports of English goods to India, to the value of 100,000l. may be proved, a true account thereof in writing, signed by the Governor or Deputy, shall be annually laid before the King and council, attested on the oaths of the proper officers; and no part of such goods shall be re-landed, or carried anywhere out of of the Company's limits. Neither the Governor, Deputy, nor committee, shall lend out the Company's money, without the authority of a general court. If this and the two last charters shall not appear to be profitable to the crown and realm, then, after three years' warning, all the said three charters shall be determined and void, and the said Governor and Company shall no longer continue a corporation. And that the Company shall, by a writing under their common seal, declare their acceptance of, and submission to, the said two charters; or, in their default, no longer act as a corporation."

In 1699, the Parliament of Scotland passed an Act, on the 26th of June, empowering the King (as King of Scotland) to constitute a Scottish Company, "with powers to trade to Africa and the East Indies, and not only to trade to the countries within the East India Company's limits, but to America and the West Indies." This act was repealed, in consequence of representations from the East India Company and others.

In 1697, the silk-weavers of London became outrageous, on the ground that silks, calicoes, and other Indian manufactures imported by the East India Company, were worn by all sorts of persons. They even attempted to seize the treasure at the East India House. Several valuable ships belonging to the Company were taken by the French privateers during the war which was terminated by the treaty of Ryswick.

In 1698, the private merchants applied to Parliament for an Act to create another and new Company, and the Court of Directors offered to advance 700,000*l.* at 4 per cent. interest, for the public service, provided their charter should be confirmed by Act of Parliament. The private merchants then offered to raise 2,000,000*l.* at eight per cent. interest, provided they might have the exclusive trade to India vested in them. This last offer was considered the most advantageous to the public, and a bill was consequently prepared and introduced into the Commons, by which they were incorporated by the name of English Company to the East Indies, the old, or London Company, to be permitted to trade till the 29th of September 1701.

Two East India Companies were now constituted under Parliamentary authority. But, as might have been foreseen, numerous difficulties arose, as the old Company were in possession of the forts and of the privileges granted in India by the Moguls, &c. The English Company soon made offers to the London Company to unite their stock and trade; the offers were rejected. On the 19th of January 1699-1700 the old, or London Company, obtained an Act of Parliament, continuing them a corporation; and on the 8th of March, the King recommended an union of the two Companies, as it was his opinion "that it would be most for the interest of Indian trade."

The Company's stock fluctuated during this period from 300 to 37 per cent. From the extensive wear in England of India wrought silks, stuffs, and calicoes at this time, it was thought proper, in consequence of the complaints, to remedy what was termed so "great an evil." A Parliamentary fallacy was in consequence committed under a statute, enacting "that from Michaelmas, 1701, all wrought silks, Bengals, and stuffs mixed with silk or herba, of the manufacture of Persia, China, or the East Indies; and also all calicoes, printed, painted, dyed, or stained here, should be locked up in warehouses appointed by the Commissioners of the customs, till re-exported; so as none of the said goods should be worn or used, in either apparel or furniture in England, on forfeiture thereof, and also of 200*l.* penalty on the person having, or selling any of the same."

During the same year, the new, or English Company, established a factory at Borneo, and a ship was also despatched by the Company to China. In consequence of King William's recommendation a court of proprietors of the London Company was called on the 23rd of December 1700, at which it was resolved, "that this Company, as they have always been, so are they still, ready to embrace every opportunity by which they may manifest their duty to His Majesty, and zeal for the public good, and that they are desirous to contribute their utmost endeavours for the preservation of the East India trade to this kingdom, and are willing to agree with the new Company upon reasonable terms."

The court were informed that, "His Majesty was glad to find that the London Company were disposed to unite with the English Company on reasonable terms, and that he would willingly know from themselves what those terms were." A general court resolved, "that what terms may be judged reasonable, they do humbly conceive must arise from a treaty, and that they have appointed seven persons of this Company to treat with the like number of the English Company, in order to an union." In January 1702, the general terms of union were agreed on by both Companies, and approved by their respective general courts on the 27th of April 1702. A tripartite indenture between the Queen and the two East India Companies, dated the 22nd of July 1702, was passed under the great seal. This indenture was called the "Charter of Union." Under it the London Company was to purchase as much of the stock of the English Company, at par, as would vest in each an equal proportion of the 2,000,000*l.* for the advance of which to Government the charter had been originally granted to the English Company. The interests of the London and English Companies and private traders were then stated as follows:—

	£	£
The London Company's subscription	315,000	
The English " "	1,662,000	
Separate traders " "	23,000	
		2,000,000

By this agreement the interests of the two Companies were fixed as follows:—

	£	£
Purchase of stock by the London Company, 678,000 <i>l.</i> , in addition to their former stock, making their share together	988,500	
English Company's proportion	988,500	
Separate traders' proportion	23,000	
Total		2,000,000

The Company's stock acquired two designations before this period; that is to say, the fixed capital in forts, factories, buildings, &c., which was termed *Dead Stock*, and money, ships, and merchandise, which was called *Quick Stock*. The dead stock of the London Company was now valued at 350,000*l.*, that of the English Company at 70,000*l.*; the latter were bound to pay 130,000*l.* to the former, in order to make up the half of the whole dead stock, valued at 400,000*l.*, as total dead stock on joint account.

It was agreed that the London Company should retain their dead stock in England; that it is to say, their offices, warehouses, &c., for seven years after which they were to belong to the United Company. Each Company for these seven years to hold distinct courts, to raise money, either for their respective shares of the United trade, or for separate transactions. All debts contracted for the joint trade were to be paid out of the United Company's stock. Each company were required to bring to England their separate properties, and to realise and make dividends to their respective stock-holders; after which, ships, bullion, or goods could only be sent to India on joint account.

Twenty-four managers, twelve by each Company, were to form a council to carry on the trade according to such rules as might be agreed upon by general courts of both Companies, authorised to make bye-laws for the joint trade. Each Company were to furnish an equal part of the stock of the United trade, and to export one-tenth of their cargoes in goods of the growth or manufacture of England, an account of which was to be annually delivered to the Privy Council; hereby releasing both Companies from all former covenants, saltpetre excepted, of which merchandise they were obliged to deliver to the office of ordnance 404 tons, at 45*l.* per ton in time of peace, and at 53*l.* in time of war, the refraction thereof settled at 15 per cent.; but no transaction on the joint trade was to be adapted without the concurrence of both Companies, the general courts of which, and the Court of Managers were to have the sole government of all their forts, factories, &c., in India, and to appoint Governors and officers, with powers to build forts, &c., and to raise, train, and muster a military force for the defence of the same, and with authority to coin foreign money in India.—*Milburn.*

The London Company agreed to convey, in virtue of the Queen's license, the Islands of Bombay and St. Helena to the English Company, and assign their charters to the Queen in two months after the expiration of the said seven years; after which the charter of the English Company (granted in 1698) was to constitute the charter of the joint East India Companies, under the name of "The United Company of Merchants of England trading to the East Indies," to be conducted by Directors, according to the 10th of William III.

The next Act was the Quinque-Partite Indenture of conveyance of the dead stock of the two Companies. This was an indenture of conveyance made between the London Company on the one part; the English Company on the second part; Sir Jeremy Sambrooke, trustee of the London Company's freehold warehouses in Great St. Helen's, London, on the third part; Sir Thomas Davall, and others, trustees of the London Company's leasehold warehouses in Great St. Helen's, on the fourth part; and Sir James Bateman and others, trustees for the English Company, on the fifth part. By this deed the London Company agreed to transfer the charters by which they held the Islands of Bombay and St. Helena, to the English Company, in consideration of 200,000*l.* credit in the United trade, and the sum of 130,000*l.* paid to them in money, and also their rights to all their several forts and factories, within the limits of their charter, in the East Indies, of which the following was the statement made:—

1. The factories depending on the Presidency of Bombay, Surat, Broach, Ahmedabad, and Agra. 2. On the Malabar coast, the forts and factories of Carwar, Tellicherry, Anjenjo, and Calicut. 3. In Persia, the factories of Gombroon, Schiraz, and Ispahan, including the annual sum of 1,000 *tomans*, 3,333*l.* 6*s.* 8*d.* paid by the *Sophi* of Persia at Gombroon. 4. On the coast of Coromandel, Gingee and Orixia, the factories depending on the Presidency of Fort St. George, viz. St. George, and the city of Madras, Fort St. David, Cuddalore, Porto Novo, Pettipole, Mausilipatam, Madappalam, and Vizagapatam, and connected with them, the settlements on the island of Sumatra; or York Fort, Benecoolen, Indrapore, Priaman, Sillebr, and the stations dependent on Benecoolen; and also the factory of Tonquin. 5. The factories dependent on the Presidency of Fort William; or Fort William, Cluttauttee, Balasore, Cossimbuzar, Dacca, Hughley, Malda, Rajnahal, and Patna, with all their claims or title to Bantam, or any other settlement they might have had in the Southern Seas; and all the stores and ammunition belonging to the said forts and factories respectively, and comprehending all the rents and customs arising from those settlements, and all the grants or firmans by which the same were sold to them. This transfer also included their warehouses in London, and their House in Leadenhall-street.

The English Company declared the following settlements constituted their dead stock, which were valued at 70,000*l.* in the United stock; viz., the factories at Surat, in the Bay of Bengal, at Mausilipatam, Madappalam on the island of Borneo, and on the island of Pulo Condore, with the stores and ammunition belonging to each of them; and it was mutually covenanted that both Companies should enjoy the respective profits, and pay the respective charges of all their settlements, up to the date of the deed, July 22, 1702.

In 1703 the bullion exported from England to the East Indies in six years from 1698 to 1703 inclusive was, in silver, 9,171,405*l.*, gold 128,229*l.*, total 3,299,634*l.*; or, on an average, 549,939*l.* per annum. By an account made up by the Inspector General of the Customs, the East India goods re-exported from England in the four years, 1698 to 1702, amounted in value to 2,538,934*l.*, being on an average 507,787*l.* per annum. The first public sale by auction in England is said to have been effected by Governor Yale, of Madras, of the goods he brought home.

In 1704, the Council of Pulo Condore obtained a grant of the island from the King of Cochin-China, and on the 2nd of March 1705 an insurrection took place among the Malay soldiers, who set fire to the Company's warehouses, and massacred the chief and most of the English on the island. The Malays were suspected to have been instigated by the Cochin-Chinese, in order to get possession of the Company's treasure, estimated at 22,000 taels.

(To be Continued.)

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RISE AND PROGRESS OF THE BRITISH TRADE, NAVIGATION, AND POWER IN THE EAST INDIES.

(Continued from our last.)

IN 1707, by the Act, 6th Anne, chap. 2, for better securing the duty on East India goods, security was to be given, pursuant to the Act of the 9th of King William, that the East India Company should cause all the merchandise in any ship from India to be brought to some port in England, without previously breaking bulk, at the rate of 2,500*l.* security for every 100 tons of each ship sent to the Indies (necessary provisions, stores, and merchandise for the people and garrison of St. Helena, for their own proper consumption, only excepted); and except also where the breaking of bulk, or landing of goods should happen by the danger of the seas, enemies, restraint of princes, &c., under penalty of forfeiting such goods or their value, &c. On the 27th of June 1707, the English settlement at Banjar Massin was suddenly attacked by the natives; most of the English were killed, and the survivors escaped to the ships. Treasure belonging to the Company lost at this place was estimated at 50,000 dollars.

In 1709, the Earl of Godolphin having been constituted arbiter of the rights and privileges of the two Companies, and empowered to examine and ascertain the reciprocal credits and debts of each, awarded, that all debts or money due to the old or London Company in India, China, Persia, St. Helena, &c.; and also all debts due to the English Company in India, China, &c., and the separate merchandise of both Companies laden in ships at India, and which might not arrive in the river Thames before the 1st of September 1708, should become the stock or property of the United Company.

That the London Company should transfer to the Queen all their foreign debts, or debts due to them in India before the 31st of October 1708 that the Queen might re-grant the same, within ten days after that date, to the United Company. That after such re-grant by the Queen, the United Company should be liable for the separate debts both of the London and English Companies in India. That as the estate and effects of the London Company would not be sufficient to pay their foreign debts, or debts in India, to which debts the United Company would become liable; it was therefore decreed that the London Company should pay to the United Company the sum of 96,615*l.* 4*s.* 2*d.* That the state and effects of the English Company in India would exceed their separate debts, and it was therefore decreed that the United Company pay 66,005*l.* 4*s.* 2*d.* to the directors of the English Company.

That the London Company were indebted to a large amount in England, and were to be empowered to call on their proprietors to raise 200,000*l.*, in two instalments before the 1st of February 1709, and such further sum before the 1st of March 1709, as would be sufficient to pay off all their home debts; and then, that when the London Company should have raised the first 100,000*l.*, the United Company should repay to them one-third of the said money, or additional stock, advanced by them at the union, for carrying on the United trade; and when they should have raised the second 100,000*l.*, another third part of the said additional stock should in like manner be repaid; and when they should have raised a sum sufficient to defray all their debts in Great Britain, the remainder of the said additional stock should be repaid, with the exception of 70,000*l.*, which was to be reserved as a security that the London Company should surrender all their charters to the Queen, on or before the 25th of March 1709, which sum, on their failing to make such surrender, was to be forfeited to the United Company; but in the event of such surrender being made, the said sum of 70,000*l.* was to be vested in trustees, to pay any remaining debts of the London Company; and should any surplus remain, to be distributed among the members of the London Company.

And, lastly, that the London Company should transfer, before the 19th of March 1709, to their respective members all such stock, in the proportion of their respective shares, as the said London Company might have in the stock of the United Company; and that the members having right to it, should be admitted to all the privileges of members of the United Company. This award, on the authority of the Act of Parliament was to be confirmed in all its parts by a decree of the High Court of Chancery.

By the account appended to this award, it appears that the debts of the London Company amounted to 1,249,807*l.* 7*s.* 6*d.*, and their assets to only 850,011*l.* 18*s.* 5*d.*, being a deficiency of 399,795*l.* 9*s.* 1*d.* By the Act 6th Anne, chap. 17, the Company advanced a further sum of 1,200,000*l.* to the Government, without additional interest: that is to say on consenting to receive five per cent. interest for the former and present loan, making together 3,200,000*l.* On these conditions, the term of their exclusive trade was prolonged to fourteen years and a half; or, to three years' notice after Lady Day 1726. The Company, to make good this loan to the public, were by the same Act empowered to borrow 1,500,000*l.* on bonds, over and above what they were legally authorised to borrow before, and also to make calls for money from their proprietors. The proprietors of the 7,200*l.* in the separate trade, were allowed to continue so to trade till Michaelmas 1711, when the United Company might, on three years' notice, pay the same off, and their privileges would then be solely vested in the Company. By this Act it was also declared that part of the Act of the 12th of King William, which laid a duty of five per cent. on goods exported to India, was to cease from Michaelmas 1714.

1710. The following is a list of various places in which English factories were established at different periods, from the commencement of the trade to the East Indies, till the union of the two Companies in 1708. In the Red Sea, or Arabian Gulf, the factories of Aden and Mocha. In the Persian Gulf, the factories of Bussorah, Bushire, Gombroon, Ispahan, and Schiraz. On the western coast of India, the factories of Cutch, Cambay, Anedabadi, Brodera, Baroach, Surat, Bombay, Raybag, Rajahpore, Carwar, Baticalos, Onore, Barcelore, Mangalore, Durmapatam, Cananore, Tellicherry, Calicut, Cranganore, Cochin, Porca, Carnoply, Quilon, and Amiengo. On the eastern side of India, that is to say, Coast of Coromandel, the factories of Tuticorin, Porto Novo, Cuddalore, Fort St. George, Pulical, Pettipole, Mausulipatam, Vrischeron, Ingeram, Vizagapatam, Binliapatam, and Ganjam. In Bengal, the factories of Balasore, Calcutta, Hughley, ossiCmbuzar, Rajahmal, Patna, Lucknow, Brampore, Agra, Lahore, Malda, and Dacca. On the Malay Peninsula to the southward, the factories of Siam, Pegu, Quaboh, Cambodia, Cochin-China, Patamu, Johore, and Ligore. On the Island of Sumatra and Java, the factories of Acheen, Passaman, Sillebar, Treco, Jumboe, Bantam, Jajara, and Jacaba. On the Island of Borneo, at Banjar Massin and Succadana; and on Celebes, Macassar. In the Moluccas, on Banda, Amboyna, and Pullo Hon.

In the China Seas; Palo Condore, Tywan, Chusan, Amoy, and Macao; Magindanao on the island of the same name, and Firando in Japan. A factory was then simply a house of agency for the sale and purchase of goods on commission. Factories of this description were frequently established in different places, with a view of ascertaining the markets, and the situations best adapted for trade. The minor factories were subject to the authority and control of the superior factory, consisting of a chief and council, in whom all instructions originated, and to whom the factors were accountable. A subordinate factory seldom consisted of more than a factor, and a writer or assistant, with a few natives to perform manual labour. Of these factories thirty-two were at different periods established for procuring articles of piece-goods only, viz., ten on the north and western side of India, eleven on the coast of Coromandel, and eleven in Bengal. And in procuring pepper, twenty-nine factories were settled at various times in different places, viz., sixteen on the coast of Malabar, six in Sumatra, three in Java, and four in the Eastern Islands, most of which not paying the expense of maintenance, were abandoned.

1711. By the Act 9th of Anne, chap. 7, it was declared that no person should serve as a director of the East India Company and the Bank of England at one and the same time. The same regulation was enforced with regard to the South Sea Company, established this year. East India stock in the month of November this year was sold at 124*l.*

1712. By the Act 10th of Anne, chap. 28, the exclusive privileges of the Company were further prolonged until three years after Lady Day in 1733; and they were allowed to "continue trading in their corporate capacity although their funds should be redeemed." The Company presented this year a petition to Parliament against a bill for laying additional duties on calicoes, tea, coffee, drugs, &c., in which it was stated that the Company exported woollens and other British products to the extent of 150,000*l.* per annum.

In 1714 the Emperor Charles VI. granted commissions to ships fitted out at Ostend, for trading to the East Indies, and it was soon discovered that these ships were chiefly English or Dutch property, under the Emperor's flag, and both the English and Dutch Governments complained, without effect, of this interference to the court of Vienna, as a breach of the treaty of Munster,

In 1715 the English Company sent a deputation to Delhi, to solicit redress for past losses, and security against future oppressions on the part of the Mogul authorities. A firman was granted January 6th 1716, exempting the Company's trade from duties, on the payment of a *peschuish* of 10,000 rupees per annum. This firman recited, "That customs on English goods are only payable at Surat; that in Shah Jehan's time these were only two per cent.; in the time of Aurungzebe $3\frac{1}{2}$ at Surat, and none at other places; in Bahader Shah's time they were 24; that by reason of the Government officers' oppressions, it is three years since they have withdrawn their factory. In Bahar and Orixa they have no customs. In Hughley they give 3,000 rupees a year in lieu. By this firman they are allowed to possess forty biggals of land (about fifteen acres) wherever they established a factory."

In 1716 a proclamation was issued by the King, strictly prohibiting His Majesty's subjects from trading to the East Indies under foreign commissions, contrary to the privileges of the English East India Company, and also from serving on board foreign ships. By the 5th Geo. I., chap. 11, goods from the East Indies were prohibited to be landed in Ireland, on penalty of forfeiture of goods and vessel. About this time a scarcity of silver coin in England was attributed to the exportation of silver bullion to the East Indies, "whereby silver had become scarcer, and gold more plentiful, by the profit of bringing gold from India and China. It was asserted that the East India Company had exported in one year near 3,000,000 ounces of silver to India, which was more than was imported from all parts."

In 1718 the trade from Ostend to India, under the Emperor's flag being still carried on, an Act was passed, whereby it was enacted, that "whereas it is of great importance to the welfare of the kingdom, that the trade to and from the East Indies be regulated according to Acts of Parliament and the royal charters; and that particularly by an Act of King William III., the East Indies should not be visited nor frequented by any British subjects, other than such as might lawfully trade thither, under the penalties therein set forth; and that the goods laden from India should, without breaking bulk, be brought to some port in Great Britain to be laden. Notwithstanding which restrictions, and the proclamation of the year 1716, several British subjects, not entitled under the said laws, have presumed to trade to India, in foreign and other ships, to the diminution of His Majesty's customs, and the trade of this kingdom; wherefore the contraveners are hereby declared liable to all the penalties of the laws in being. And, moreover, the East India Company are hereby authorised to seize on the persons of all such British subjects as shall be found within their limits, and to send them prisoners to England; and that all or any British subjects, acting under a commission from any foreign potentate, shall forfeit 500*l.* for every such offence." This Act was further continued by the 5th of George II. chap. 29, for seven years from the 1st of May 1732.*

OSTEND COMPANY.—When the seven United Provinces of the Netherlands became a free State, in 1598, the inhabitants of the remaining provinces were excluded by the King of Spain from carrying on any trade with either the East or West Indies; until 1638, when the King of Spain granted them the liberty of trading to those parts of India which were possessed by the Portuguese, during which time these provinces remained subject to Spain, they carried on no trade with India.

In 1638 Charles II., the last of the Austrian Kings of Spain, granted a charter for erecting a Company to trade in such parts of the East Indies as were not in the possession of other nations. The capital was to consist of 2,000,000 florins one-fourth to be raised in October 1698, the rest in 1700 and 1701; but they were prevented from taking any advantage of their charter, in consequence of the death of the King in 1700, and the long war for the succession to the crown of Spain. When the Netherlands fell under the dominion of Austria, the merchants were debarred from trading to India in any other manner than that which had been allowed to the subjects of Spain, which was by the way of Cape Horn and no further west in the Indian Seas than the Philippine Islands.

In 1715 some private merchants obtained permission from the Government to send a ship or two to India; they returned with valuable cargoes, and their success encouraged others to imitate them. Foreign merchants then made proposals to the court of Vienna for the establishment of a regular Company, with the Emperor's charter for a term of years, which were favourably received.

The Dutch, after capturing one of the licensed ships, under the plea that she was engaged in an illicit trade. The Emperor made a demand for satisfaction, which was not being offered, he issued a commission of reprisal, and the ship was retaken and brought into Ostend.

In 1720 the merchants, encouraged by the patronage and support of the Emperor, despatched five ships to India, and in the year following six more; three for China, one for Madag, one for the coast of Malabar, and the last for Bengal. The Dutch seized one of the ships, and ordered her cargo to be sold, notwithstanding the remonstrances of the Imperial minister at the Hague. An English privateer captured one of the homeward-bound ships, very richly laden. In May and June 1721, two ships arrived safe at Ostend from India, and in September two more, the cargoes of which sold so well, as to indemnify the merchants for former losses.

In August 1723, the Emperor published the letters-patent to the Ostend Company, in which the Emperor, in addition to the titles of the House of Austria, styled himself King of the East and West Indies, the Canary Islands, &c. This grant was for thirty years, with license to trade to the East and West Indies, and on all the coasts of Africa, on both sides of the Cape of Good Hope, their ships observing the usual customs.

The capital was fixed at 2,000,000 florins, in 5,000 actions or shares.—Twelve of these shares were to entitle the proprietor to a vote, but foreign proprietors were entirely excluded from voting.—The Company were authorised to ship military stores, and all kinds of merchandise, without any exception whatever.—They were permitted to build forts in whatever parts of the Indies they should think fit, and also to furnish them with all kinds of arms, artillery, and ammunition that they thought convenient; they were likewise allowed to build and equip ships, of whatever size they thought proper, in any of the ports of His Imperial Majesty's dominions.—They were authorised to make leagues, treaties, and alliances, with the princes and states in India, in the name of His Imperial Majesty with this restriction, that they should not make war without the leave of His Imperial Majesty, and his successors first had and obtained. In consideration of all of which grants and privileges, the Company bound themselves to offer as a homage to the Emperor and his heirs, on every succession, a golden lion crowned, of the weight of twenty marks, holding under his feet a globe, and in his arms the arms of the Company, which were a spread eagle displayed, with the terrestrial globe between his two heads, surmounted by an imperial crown. Lastly His Imperial Majesty undertook to protect and defend the said new Company against all who should unjustly attack them, and would even, in case of necessity, employ the whole force of his dominions to support and maintain them in the full and free possession and entire enjoyments of the commerce and navigation granted them by these letters-patent, and obtain for them full damage and satisfaction from any nation, state, or potentate, that should presume to trouble or molest them, or his successors, for the future, provide in every respect for their safety and welfare, by any treaties, alliances, or leagues, into which His Imperial Majesty, or his successors, should hereafter enter into with any power whatever.

As soon as these letters-patent were published and registered, the directors took possession of their offices, and held their first general court; in which it was resolved that the books of the Company should be opened at Antwerp on the 11th of August, which was accordingly done, and with such success as surprised all Europe; for the next day by noon the capital was entirely subscribed, and by the 1st September the Company's stock was fifteen per cent above par.

The Company in full confidence of obtaining this charter, had despatched a ship to India in January 1723, to take possession of a piece of ground which they had obtained from the Mogul on the banks of the Hughley, where they built a small fort; and to form an establishment on the coast of Coromandel, which they did with success, and obtained permission to establish a factory at China.

In 1723, notwithstanding the opposition of all the European nations engaged in the East India trade, the affairs of the Ostend Company appeared to be in a prosperous state. Several ships arrived from India and China with valuable cargoes, the sale value of which was about 5,000,000 florins. In the month of September a meeting of the proprietors was called, when the directors stated to them that their trade had been so successful that they were enabled to carry 250 florins to the account of every share in the capital, of which 750 had already been paid in, which completed the original amount of the share, 1,000 florins.

In 1724, the court of Vienna, dreading war by persevering in supporting the Ostend East India Company concluded a treaty with the maritime powers, which was signed at Paris on the 24th of May 1727, the first article of which stipulated, "His Imperial and Catholic Majesty, having no other view than to contribute to the public tranquillity of Europe, and observing that the commerce of Ostend has given birth to jealousy and uneasiness, consents that there shall be a suspension of the charter of the Ostend Company, and of all the traffic between the Austrian Netherlands and the Indies during the term of seven years. By the fifth article it was agreed, "That the ships which sailed from Ostend before this convention, the names whereof were to be given in a list on the part of His Imperial Majesty, were to be permitted safely to return home; and in case any of them should be taken, it was agreed that they should be *bona fide* restored with their cargoes."

The proprietors of the Ostend Company, aware that their patent would be withdrawn, proposed to establish themselves in some other part of His Imperial Majesty's dominions, where it might not be liable to the objections raised against them in the Austrian Netherlands. Trieste and Fiume, both in the Gulf of Venice, were the chief ports in the Austrian dominions. The Emperor, desirous of participating in the East India Trade, did his utmost to render these ports commodious; but natural obstacles, and especially geographical position, interposed, and the project was given up.

In 1740, the directors of the Ostend Company attempted to carry on a trade under the passports of the Kings of Prussia and Poland. One ship, the *St. Theresa*, under Polish colours, sailed for Bengal for a cargo, where she was taken by the English; another, the *Apollo*, from China, under Prussian colours, arrived safe at Hamburg in September 1741. The ministers of the maritime powers resident in that city, presented a strong memorial to the Senate, insisting that the vessel should be sequestered; the Senate prohibited the citizens from having any concern with the vessel or cargo, but the proprietors were allowed to remove their goods away clandestinely.

In 1742, the Emperor, in a rescript to his minister at Hamburg, dated October 1st 1732, states, "that being informed that the late Company of Ostend, notwithstanding the prohibition of His Majesty, had caused a ship, freighted with commodities from the Indies, to be sent thither in order to be exposed to sale in that city, His Imperial Majesty being resolved not to permit either the late Company, or any of the subjects of his hereditary countries, to carry on a trade contrary to treaties, desired that they would sequester any goods which might be brought thither." This put an end to all the attempts of the Ostend Company to carry on a commerce with the East Indies.

In 1773, Mr. William Bolts, who had formerly been in the service of the English East India Company, presented a proposal to the Empress of Germany for establishing a trade with Africa and the East Indies from her ports in the Adriatic. The Empress approved of his proposal, and on the 5th of June 1773, signed a charter, whereby she authorised him, during the space of ten years to carry on a trade with vessels under the Imperial flag, from her ports in the Adriatic to Persia, India, China, and Africa; to carry negro slaves from Africa and Madagascar to America; to take goods on freight, either for the Imperial ports or any others, for account of foreigners, whose property should not be liable to confiscation, even if they should belong to nations at war with her; to take possession, in her name, of any territories which he might obtain from the Princes of India; and she declared that the vessels belonging to him, or freighted by him, and the people belonging to them, should be exempted from arrest or detention at all times, whether of peace or war; that she would provide him with all the necessary passports, and would take care to obtain redress for him, if attacked or molested."

Mr. Bolts formed a connexion with a mercantile house at Antwerp, which agreed to fit out and load two ships at Leghorn and Trieste, and that Mr. Bolts should proceed to India, in order to establish factories, and conduct the business, leaving the charter in the hands of his partners, with authority to form an Indian house of trade at Trieste. He then proceeded to London, where he purchased a ship and sailed for Leghorn in March 1776, from whence he departed for India. Having settled factories at Delagoa Bay, the Nicobar Islands, and on the Malabar coast, he returned with three ships to Leghorn, where he arrived in May 1781.

The arrival of these ships laden with East India goods, induced the Grand Duke of Tuscany to encourage Mr. Bolts, and gave him a charter, dated May 29, 1781, for an exclusive trade between Tuscany and all the countries beyond the Cape de Verd Islands, to be conducted in two ships under imperial or Tuscan colours, and to continue till the expiration of the imperial charter.

When Mr. Bolts' arrival at Leghorn became known to his creditors in various parts of Europe, they managed to get the ships and their cargoes seized. This was done in consequence of the treachery of his partners, who had refused to honour the bills he had drawn on them from India, and left him liable for all the charges he had incurred, and he was compelled to transfer the Imperial and Tuscan charters to his partners, in order to raise a joint-stock of 2,000,000 florins. He renounced any right he might have in any ships they had sent to China during his absence, except a commission of two per cent, on the gross sales of the cargoes; and he took upon himself the property of a ship called the *Grand Duke of Tuscany*, with her cargo, which had been seized at the Cape of Good Hope in 1781. In return, they advanced him a sum of money to liquidate some of the most pressing demands upon him, for which they took security upon his property in the trade; it was also stipulated that he might for once send two ships to India or China on his own sole account, only paying to them six per cent, on the gross amount of the sales of their cargoes in Europe.

The agreement was confirmed by the Emperor Joseph II., who authorised them to raise the sum of two millions of florins, the proposed capital of the new "Imperial Company of Trieste for the Commerce of Asia." Proll and Co. immediately opened subscriptions to complete their capital, valuing the present stock of the Company at 1,000,000 florins, whereof 300,000 were their own, and 200,000 the property of Mr. Bolts; and for the remaining 1,000,000 they invited subscribers to take shares of 100 florins each. They appointed themselves directors at Antwerp, and Mr. Bolts, with another, directors at Trieste; and they reserved, as a compensation to themselves, a commission of two per cent, on the gross sales in Europe.

In 1719, the Company having abandoned York Fort, on the west coast of Sumatra, commenced erecting Fort Marlborough, two or three miles distant, but were hindered by the natives. In the following year they, without opposition, completed the fort.

In 1721, the general use of printed Indian clothes, as wearing apparel and drapery, was considered "a great detriment and distraction to the woollen and silk manufactures of the kingdom," and occasioned several riots and tumults of the weavers in London, &c. An Act of Parliament was in consequence passed, "to preserve and encourage the woollen and silk manufactures," which prohibited the wear of Indian printed calicoes, under the penalty of 5*l.* for each offence on the wearer, and of 20*l.* on the seller. Parliament passed also an Act for further protecting His Majesty's subjects from trading under foreign commissions, and prohibiting the importation of tea from any part of Europe, over and above all former restraints laid on British subjects from exporting or trading to the East Indies under foreign commissions; with sundry other additional restraints and penalties. 7 (Geo. I. chap. 29.) The Dutch government punished with death their subjects if concerned therein.

In 1722, the competition of the Ostend Company, and other difficulties, obliged the Company to reduce their last yearly dividend from five to four per cent.

In 1726, George I. granted the Company a new charter, with full powers to erect corporations at Bengal, Madras, and Bombay, and to establish courts of judicature there. This year the East India house in Leadenhall Street was built.

In 1727, by the 13th of George I., the South Sea Company, with the license and consent of the East India Company, were allowed to buy negroes at Madagascar, giving security not to break bulk, or to proceed to any other place within the Company's limits, under torture of ships and cargoes, and of double the value. This act was to continue for six years only, and the South Sea Company were thereby limited to four ships annually, and to carry to Madagascar nothing but what was solely necessary for the purchase of negroes. The English and Dutch at length succeeded in obtaining from the Emperor the withdrawal of the charter to the Ostend East India traders. The Company's term for the redemption of their capital, and of their exclusive trade, being near its expiration, that is, on three years' notice from Lady Day 1733, a powerful opposition to its renewal was raised in 1730 by certain merchants and gentlemen, who, in February, presented to the House of Commons their petition and proposals, wherein they offered to advance 3,200,000*l.* to redeem the fund of the Company, by five several payments, the last to be at Lady Day 1733, to be allowed an interest of four per cent. till that term, and only two per cent. after it; provided—

- I. That they might be incorporated, and in all respects vested with all the exclusive privileges and trade of that Company; yet so as not to trade in one joint-stock, or in their corporate capacity, but that the trade should be free and open to all His Majesty's subjects, who should pay one per cent. of the value of their exports to India, in consideration of their taking out a license from the proposed corporation.
- II. That this trade be solely carried on from the port of London.
- III. That the proposed Company's term be thirty-one years, and be redeemed on three years' notice.
- IV. That, moreover, for enabling the proposed corporation to defray the expenses of forts and settlements in India, as well as the preservation and enlargement of the trade, they were to be empowered to levy a duty of five per cent. on the gross value of all the merchandise which should be imported from India.

The House of Commons rejected the petition, and passed a bill, entitled "An Act for reducing the annuity or fund of the United East India Company, and for ascertaining their right of trade to the East Indies, and the continuance of their corporation for that purpose," upon the terms therein mentioned; whereby, after a full recital of former statutes and charters, the Company agreed, and it was enacted, that their yearly fund should be reduced from five to four per cent. from Michaelmas 1730: in consideration whereof, and of 200,000*l.* to be paid by them for the public service of the year 1730, all their exclusive privileges of trade to the East Indies were continued and prolonged from Lady Day 1736 to Lady Day 1766, and three years' notice then to be given, being in all 33 years, including the said three years' notice to Lady Day 1769; when, on payment of their entire capital of 3,200,000*l.*, their exclusive privileges of trade were to cease and determine. Yet the Company were to continue as a corporation for ever, to enjoy the East India trade in common with all other subjects. The Company, moreover, at any time, on one year's notice after Lady Day 1736, might be paid off their whole capital by any payments, not less than 500,000*l.* at a time, and so on from time to time, on such yearly notices by Parliament. The Company were likewise hereby debarr'd from possessing in Great Britain lands, tenements, &c., exceeding 10,000*l.* yearly rent. The rate of interest on the debt due to the Company from Government was this year reduced, and 200,000*l.* having been paid for the renewal of the charter, the court of directors recommended to the general court that the half-yearly dividend due at Christmas 1734, should be reduced from eight to six per cent. The court of proprietors resisted, and by ballot resolved to reduce it to seven per cent. About the year 1736, Kouli Khan, the Persian usurper, who had assumed the title of Nadir Shah, ravaged the empire of Hindostan. Mahomed Shah the mogul, ceded to him all the provinces to the westward of the Indus. On his return to Persia in 1739, Kouli Khan is said to have carried off treasure and effects to the value of 125,000,000*l.* sterling. During these troubles, the Nizam ul Mulck established himself in the Soubaship of the Deccan. Bengal also became independent under Anaverly Cawn in 1738, and about the same time the Rohillas formed themselves into a distinct Government on the east of the Ganges. The Mogul empire, thus divided, became almost powerless.

In 1740, or at this period, an attempt was made to renew the trade formerly carried on with Persia through Russia. The importation of silk from Persia through Russia being considered an infraction of the Navigation Act, a new Act was passed to carry on this trade as had been done before the Act of Navigation was passed. Considerable quantities of woollen manufactures were in consequence exported to Persia by the way of Russia, in return for Persian raw silk. This trade continued until 1747, when the transit of goods through Russia to Persia was prohibited by a Russian ukase. The navigation of the Caspian Sea was also prohibited to the British, and several vessels which had been built by the Russian Company in the ports of that sea, were sold at a great loss. By these losses and others resulting from the civil wars in Persia, the British merchants lost about 100,000*l.*

In 1744 the East India Company, in consideration of the prolongation for fourteen years of their exclusive privileges, advanced 1,000,000*l.* to the crown at three per cent. interest; the Company borrowed this money by creating a million of new bonds at three per cent. interest. The debt due by the public to the Company was then as follows, viz. :—

Loan to Government in 1698, in consideration of the charter of incorporation.....	£2,000,000
" " in 1707, advanced on an interest of five per cent.	1,200,000
" " in 1744, in consideration of the extension of their exclusive privileges.....	1,000,000

In 1746 the French besieged Madras, which surrendered to them on the 10th of September; from which period the British East Indian Government was transferred to Fort St. David, until Madras was restored.*

In 1748 the English unsuccessfully attacked the French settlement of Pondicherry, and by the treaty of Aix-la-Chapelle on the 7th of October this year, all places that had been taken by France since the commencement of the war in the East Indies, should be restored. Madras became again in consequence, the seat of the British Indian Government.

At a meeting of proprietors, held at Antwerp in September 1781, it was recommended, in consequence of the maritime powers being engaged in war, to send out as soon as possible six ships to China and India, two for the East coast of Africa, and three for the Southern whale fishery. The directors immediately began to equip the ships they already had at Trieste and Leghorn, and contracted for the purchase of others in England. In April 1782, they reported that they had 6,000,000 florins and six ships under the Imperial flag all in active service. In the meantime their factory at Delagoa Bay was destroyed by the Portuguese, who claimed the sovereignty and exclusive commerce of the East coast of Africa.

In 1784 five ships arrived at Ostend, which had been declared a free port in 1781, from China, having on board 3,428,400*lb.* of tea, exclusive of China-ware and other commodities. This profitable importation was counterbalanced by the Company's ship, the *Imperial Eagle*, having on board a very valuable cargo, being seized by their creditors in the harbour of Cadiz. Many of the proprietors were so disheartened by this disaster, that they sold out their stock at near forty per cent. below par, and the purchasers on those terms were greater sufferers than the sellers, and in the same year the Company were declared bankrupt to the amount of 10,000,000 florins.

In 1787 several ships were sent to India from Hamburgh, Ostend, Trieste, Leghorn, and several other ports, laden with large quantities of British manufactures; and in which merchants resident in London were interested, by which the markets were so overstocked, that most of those concerned in these ventures were ruined; and the commanders and officers of the English East Indian were great sufferers by this unexpected interference. Ships have occasionally visited India under some of the above-mentioned flags, but the regulations which took place on the renewal of the English East India Company's charter in 1793, put a stop entirely to the foreign trade carried on to India with British capital.

* In 1746, an action was fought on the 25th of June on the Coromandel coast, between eight French ships of war, mounting 304 guns, under M. de la Bourdonnais, and an English squadron of six ships, mounting 270 guns under Commodore Peyton. Neither gained a victory, and the French sailed to Pondicherry and the English to Bengal.

On the 3rd of September the French fleet anchored about four leagues to the southward of Madras, where the troops, artillery, and stores were landed; the first soldiers consisted of 1,100 Europeans, 400 Caffres, and 400 native troops, and there remained on board the fleet 1,800 European seamen. On the 5th of September they bombarded the town, and on the 10th it surrendered, giving themselves up as prisoners of war. Madras was delivered up on condition that it should be afterwards ransomed. The Company's ships in the roads were also taken possession of.

The French made two unsuccessful attempts to capture Cuddalore. The Nizam of Arcot made an attack upon the French at Madras; but his army was repulsed, and a peace was concluded between them in February 1747.

In 1748, an English fleet, under Admiral Boscawen, was sent to India. He attacked the Mauritius in his way to the coast of Coromandel, but did not succeed. He determined to lay siege to Pondicherry, the garrison of which consisted of 2,000 Europeans and 3,000 native troops, under M. Dupleix. The English army, being sickly, it was decided, on the 30th of September, to raise a siege, during which the English lost 1,065 Europeans in action and by sickness. M. Dupleix ordered Te Deum to be sung as soon as the siege was raised, and wrote to all the native princes on the coast, and the great Mogul, informing them that he had repulsed the most formidable European armament which had ever appeared in India. Those princes replied, extolling his prowess and the military bravery of his nation.

A general peace was signed at Aix-la-Chapelle on the 7th of October, whereby it was agreed that there should be a christian, unreserved, and perpetual peace, as well by sea as land; that there should be a general oblivion of whatever had passed during the war; that each party should be put into the possession of all his effects, honours, and revenues, which they either actually enjoyed, or ought to have enjoyed, at the commencement of the war, notwithstanding all disposals, seizures, or confiscations occasioned by the war; that all prisoners and hostages should be returned without ransom; and that all the conquests that had been made since the commencement of the war in the East Indies or any other part of the world, should be restored without exception. Madras was accordingly restored to the English; but the French had demolished the greater part of what was termed the Black Town.

In 1750 the interest on the debt of 4,200,000*l.* due to the Company was reduced to three per cent. and the Company was empowered to grant annuities towards the discharge of their bond debt. On the death of Nizam ul Mulck, Soubah of the Deccan, which took place in 1748, the succession was contested between Nazir-jing the son, and Muzapher-jing, the grandson of Ul Mulck. The Nabobship of Arcot was also contested for by Chunda-saib against Anaverdy Khan, who had been appointed Nabob by the late Nizam. Nazir-jing and Anaverdy Khan united their forces against Muzapher-jing, who had been joined by Chunda-saib. M. Dupleix, on the part of the French, engaged to aid the latter, on a promise, in case of success, being granted the town of Vilanour with its dependencies, consisting of forty-five villages. Hostilities followed, during which Anaverdy Khan was killed in battle; Nazir-jing was assassinated, and Muzapher-jing appointed Soubahdar of the Deccan. The French East India Company acquired, in consequence, a territory near Pondicherry, producing annually 96,000 rupees: that of Karikal, valued at 106,000 rupees; the city of Mausulipatam with its dependencies, yielding a revenue of 144,000 rupees; in all a revenue of 432,500*l.* sterling. Chunda-saib was declared Nabob of Arcot. The treasures of Nazir-jing were computed at 2,000,000*l.*, and the jewels at 500,000*l.* The new Viceroy gave 50,000*l.* to the French troops, and as much to the French East India Company for the expenses they had incurred in the war. M. Dupleix then assumed the power and title of an eastern prince, held his court as such, and was publicly proclaimed Nabob. Muzapher-jing, who was soon after killed, was succeeded by Salabat-jing, who confirmed the grants and benefices to the French. Chunda-saib lost his life, and the French continued to support Salabat-jing as Prince of the Deccan, the provinces of Mustaphanagur, Ellore, Rajahmundry, and Chicacole were given up to the French East India Company in full sovereignty. These acquisitions, added to Mausulipatam, rendered the French masters of the sea-coast of Coromandel and Orissa for 600 miles from Mootapillo to Jaggernaut. The revenues of these territories were computed at 42,87,000 rupees; and the French now ruled over a greater dominion in extent and value than had up to this period, ever been possessed by Europeans in India.

In 1754 the directors of the English East India Company, represented to the British Government the state of hostilities in which they were involved on the coast of Coromandel, and solicited aid either to terminate or carry on a war against the French Company, which was supported by their Government. The British ministry opened negotiation with the Government of France on the subject, and at the same time ordered a squadron of men-of-war to be equipped, and with one of His Majesty's regiments to proceed to the East Indies. The Government of France then agreed that the disputes between the two Companies should be adjusted by Commissaries in India. The French Company appointed M. Godeheu, one of their directors, their commissary, and at the same time commander-general, with authority over all their settlements in the East Indies. The English Company appointed Mr. Saunders, Governor of Madras, to treat with M. Godeheu, who arrived at Pondicherry, August 2, 1754. The arrival of an English fleet under Admiral Watson, induced M. Godeheu to moderate in his proposals, and a suspension of arms was agreed upon. This suspension, including the allies of both Companies, was proclaimed at Madras, Pondicherry, and all other places on the coast of Coromandel where the English and French had troops. A treaty was afterwards signed, which was published on the 11th of January 1755, the day on which the suspension of arms ended, consisting of eleven articles, by which it was agreed—First, that the two Companies should renounce for ever all Moorish Government and dignity, and should never interfere in any difference that might arise between the princes of the country. The second, third, fourth, fifth, sixth, and seventh articles, relate to the settlements of both nations and their districts, whereby it was agreed that all places, excepting those which should be stipulated in the definitive treaty, to remain in the possession of the two nations, should be delivered up to the Government of Hindostan. The Governors then proceeded to give their opinion what places each might retain without a risk of engaging them in future wars, either one another, or with the princes of the country. In the Tanjore country the English were to possess Devicottah, and the French Karikal, with their districts; on the coast of Coromandel the English were to enjoy Fort St. David and Mahan, and the French to keep Pondicherry, with districts of equal value; and if it should appear that the English possessions in the Kingdom of Tanjore and in the Carnatic together, were of more value than the French possessions in those countries, then the French were to be allowed an equivalent for this difference in a settlement to be chosen between the River of Gondecama and Nizampatam. Mausulipatam and Divi were to be ceded; or if the French hold one, the English were to retain the other. The rivers of Narsipore and Ingeram were to be free, and as the English had Vizagapatam in the Chicacole country, the French were to settle a factory there on an equality with it. By the eighth article it was agreed that these conditions, excepted on both sides, although they were not to be law for a definitive treaty in Europe, should nevertheless produce a truce between the two nations and their allies, until news were received in India of the answers made in Europe concerning this agreement. By the ninth article, neither nation was allowed to procure during the truce any new grant or cession, or to build forts for the defence of new establishments, but only to rebuild and repair the fortifications then subsisting in the establishments they possessed at that time, in order to prevent their entire ruin. By the tenth article it was agreed, that until the arrival of answers from Europe to these articles, which were to be despatched by the first ships, to be submitted to the decision of the two Companies, under the pleasure and approbation of the two crowns, the two nations should not proceed to any cession, reversion, or evacuation of what they then possessed; and, lastly, that, in regard to any indemnification the two nations might expect for the expenses of the war, this article should be amicably adjusted in the definitive treaty. This convention was little more than a cessation of hostilities for eighteen months. The French were to enjoy the revenues of all those territories which they had acquired during the war. These were as follow:—from Karikal 96,000 rupees; from Pondicherry and the villages in its district, 106,000; from Mausulipatam and its dependencies, and from the contiguous territories of Divi, Nizampatam, Devicottah, and Chandernagore, 444,000; from the four provinces of Ellora, Mustaphanagur, Rajahmundry, and Chicacole, 31,00,000; from lands in the Carnatic, 17,00,000; and from the Island of Seringham and its dependencies, 4,00,000; in all 68,42,000 rupees, or 855,250*l.* sterling. The accessions acquired by the English during the war produced only a revenue of 3,00,000 rupees, or 100,000*l.*, drawn from lands mortgaged by the Nabob, to refund outlays of the Company in aiding him. The two Companies being now at peace with each other, gave their whole attention to the management of their respective territories, revenues, and alliances, to the best advantage, without infringing the truce. M. Godeheu, having fulfilled his commission, quitted Pondicherry, and returned to France, leaving the power of the Governor much more limited than it had been under M. Dupleix. The war in India between the English and French was the cause of assembling a great European force in that country, which, after the peace of Aix-la-Chapelle, led to their joining in the quarrels between the native princes. The English and French were from 1749 to 1754 opposed to each other as auxiliaries of those princes.

In 1755, the Company, in consequence of the expenses incurred in India on account of the war, were under the necessity of reducing their dividends from eight to six per cent. The *Doddington*, outward-bound East Indiaman, was lost on the 17th of July this year, off the east coast of Africa, and the greater part of her crew and passengers were drowned.

In 1756, an expedition which was fitted out from Bombay, under Commodore James, against the pirate Angria's possessions on the Malabar coast, sailed from Bombay on the 22nd of March, capturing Sevandroog on the 2nd of April, Bancoote on the 8th, and after reconnoitering Gheriah, the pirate's capital, returned to Bombay the 31st of December. During this year Surajah Dowlah, Nabob of Bengal, attacked and took Calcutta, but on the arrival of reinforcements from Madras, the English regained possession of it, and large districts were granted them by Jaffer Ally Cawn, whom they had enabled to become Nabob of Bengal. James sailed again on the 27th of January 1761, and on the 13th of February, Gheriah surrendered to the English and Mahratta forces, and was delivered up to the latter. Angria's fleet was destroyed, and his tower or fort was plundered.

In 1757 the French captured the British factories at Ingeram and Banderanlanka, and besieging Vizagapatam with a large army, the place surrendered by capitulation, by which the French became possessed of the whole coast from Ganjam to Mausulipatam. Three homeward-bound East Indiamen were attacked by two French ships, one of sixty-four guns, the other a frigate of thirty-six guns, off the Cape of Good Hope: the Indiamen formed into a line; and fought for above three hours: the French made repeated attempts to board, but at last sailed off with the loss of 146 men killed and wounded. The East India Company on the 27th of September, ordered a gratuity of 2,000*l.* to each ship's company, as a reward for their courage. The Parliament in the supplies for the service of the year, granted the Company 20,000*l.* towards enabling them to defray the expense of a military force in their settlements, in lieu of His Majesty's troops.

In 1757, the English East India Company having received intelligence, by way of Aleppo, that war had been declared between France and Great Britain in the preceding month of May, prepared. On the 24th of March the English attacked the Fort of Chandernagore, which surrendered by capitulation, on condition that the officers of the garrison were to be prisoners on their parole of honour, with liberty to carry their effects where they pleased, on promising not to serve against the English during the war: that the soldiers of the garrison should be prisoners of war so long as the war continued; that the sepoys were not to be prisoners; that no European should reside at Chandernagore, but the French Jesuits might travel at pleasure, with all the ornaments of their church; and that the French Directors and Counsellors should go where they pleased. The French had in this fort 183 pieces of artillery, with great quantities of ammunition. Besides the ships and vessels sunk below, to obstruct the channel, they sunk and ran ashore five large ships above the fort, and the English captured four sloops and a brig: the plunder amounted to upwards of 100,000*l.* sterling. A fleet of twelve ships arrived at Pondicherry from France, September 8th following, and, after landing upwards of 1,000 Europeans, and large quantities of cannon, mortars, and ammunition, sailed to the Mauritius. M. Bussy, who commanded the French forces at Mausulipatam, attacked and captured the English fort of Vizagapatam.

In 1758, a fleet of nine ships of the line and two frigates, under M. de Aché having a large body of troops on board under M. Lally, arrived at Pondicherry on the 22nd of April, in order to drive the English squadron off the coast. The troops brought by this fleet from France, with those at Pondicherry, were to attack and destroy the English settlements. M. Lally marched from Pondicherry with an army of 3,500 Europeans and a large body of sepoys, to the district of Fort St. David on the 29th of April, and invested Caladore, which surrendered on the 3rd of May. The French then besieged Fort St. David, which surrendered upon capitulation on the 2nd of June. The garrison consisted of 200 Europeans, 117 invalids and artillery, and 200 seamen, together with their officers, the Deputy-Governor, and Council, were carried prisoners to Pondicherry. The French demolished the fortifications of Fort St. David, and the villas and buildings in the neighbouring country. On the

4th of June Devicottah was abandoned by the English on the approach of a detachment of the French army. The French then besieged Madras with an army of 3,500 Europeans, 2,000 Sepoys, and 2,000 cavalry; the siege commenced on the 12th of December 1759 and continued till the 17th of February 1760, when it was abandoned, after sustaining great loss in men, ammunition, and stores, by which retreat on the part of the French, the English acquired much reputation in the opinion of the natives. They soon after took Madraspatnam by storm, which was furnished with 120 pieces of cannon and abundance of military stores. This success induced Salabat-king to desert his allies, the French, and enter into a treaty with the English, by which he agreed "to oblige the French troops then in the Deccan, to evacuate that country; never to permit them to settle there; to keep none of them in his service; and neither to protect them, nor to call them to his assistance." All the revenues collected by the French, when their possessions were most extended, had never sufficed for the expenses of their forces. No money remained in the treasury at Pondicherry, and the discontent of the French army had convinced the Government they could not be trusted any longer than they were regularly paid. A small squadron under Count d'Estaing, captured the English factory at Gombroon, on the 14th of October 1759. From thence d'Estaing proceeded to the west coast of Sumatra, to attack the English settlements there. Natal surrendered at discretion on the 7th of February following. Tappanooly shared the same fate; and Bencoolen was attacked, but defended till the inhabitants had secured their most valuable articles. It then surrendered to the French, who carried off all the effects they could obtain to Batavia and the Isle of France.

In 1760, the English under Colonel Coote, defeated the whole of the French force under M. Lally at Vandewash in January, with great loss; their cannon, tents, stores, and baggage were taken, and the remainder of the army retreated to Pondicherry. The English afterwards took Alamparvah, Arcot, and Karikal, in which last were 155 pieces of cannon, with a large store of ammunition, &c. This loss deprived the French of their route into the territories of Tanjore; and by various purchases and cessions from the Government they had acquired districts round the fort of Karikal, containing 113 villages, of which the farms, with the customs of the town and port, yielded 30,000 pagodas per annum. Cuddalore and most of the other places in possession of the French, were also taken by the English.

In 1761, Pondicherry had been blockaded by land and by sea for many months, and surrendered on the 16th of January 1761, to the British forces under Colonel Coote. The number of European troops taken were 2,072; the civil inhabitants, 391; the artillery taken consisted chiefly of 500 pieces of cannon, and 100 mortars and howitzers; besides great quantities of ammunition and military stores. Muhl, on the Malabar coast, surrendered on the 13th of February 1761; and on the 5th of April, Gingee was surrendered to the English. This terminated the long-contested hostilities between the two great European powers in Coromandel, which commenced in 1746, and continued from that time, with scarcely the intermission of one year.*

The English factory at Surat, having been oppressed by the native governors, a force was detached to take possession of the fort, which was accomplished on the 4th of March, by which the English were re-established in the trade of that place. During the same year, and when hostilities had been in full vigour between England and France, the Dutch embarked upwards of 1,500 men on board seven vessels, viz. the *Vlessingen*, *Bleiswyk*, *Welgelegen*, and *Princess of Orange*, of thirty-six guns each; *Elizabeth Dorothea*, and *Waalvick*, of twenty-six guns each; and *Mossell* of sixteen guns, to invade the British settlement in Bengal. The English had only three East-Indiamen to oppose this formidable force: the *Calcutta*, Captain Wilson; the *Duke of Dorset*, Captain Forrester; and the *Haarboiscke*, Captain Sampson. On their approaching each other in the river, the Dutch drew up in line of battle to receive the English, who followed their example; and after a severe action of two hours, the Dutch commodore struck and the others followed his example, except his second, who got off by fighting his way, and fell down the river to Culpee, where he was intercepted by the *Ceford* and *Royal George*, who had arrived two days before. The Dutch commodore had thirty men killed, and many wounded: the ship *Duke of Dorset*, on the English side, which was more immediately engaged, was almost shattered to pieces, and yet had not a man killed; nor did the other ships suffer any loss of life. The Dutch, it is asserted, had above a hundred killed and wounded. The rest were made prisoners, and carried to Calcutta. This gallant action, which saved the province of Bengal, received the warmest thanks from the Court of Directors on the return of the ships to England. A fleet of seventeen East-Indiamen arrived also safely before the peace, under protection of Admiral Pococke, on the 20th of September 1760. This was the richest convoy that had ever arrived together from India. Jaffer Ally Cawn, who had been placed on the throne of Bengal in 1757, was deposed, and his son-in-law, Cossim Ally Cawn, promoted to that dignity, who granted the English a considerable extent of country, and confirmed all the privileges given by his predecessors.

In 1762, Government granted the East India Company 20,000*l.* in lieu of affording them a regiment for the protection of their settlements in India. War having been declared against Spain, an expedition was fitted out from India against Manila, the principal settlement belonging to the Spaniards in the Philippine Islands. The fleet sailed from Madras on the 1st August, and arrived in Manila Bay on the 23rd of September. The place was taken by storm on the 6th of October, and an capitulation agreed upon, by which the town and port of Cavite, with the islands and forts dependent on Manila, were to be given up to His Britannic Majesty, and they were to pay 4,000,000 dollars for the preservation of the town and their effects, for which bills were afterwards given. The Spaniards however never paid the ransom.

In 1763, the conduct of Cossim Ally Cawn the new Soubah, being considered ungrateful to the English, a war took place, which was carried on with uninterrupted success on the part of the latter, who defeated the Nabob in several actions, and became entirely masters of the province of Bengal. The Company, by treaty concluded with Mahomed Ally Cawn, Nabob of the Carnatic, dated the 29th of October 1763, obtained possession of certain districts, called the *Jajhire Lands* which were confirmed to the Company by the Mogul's firman, dated the 12th of August 1763. The revenues of these lands were entered in the Mogul's books at 4,00,491 pagodas. The Company made a demand upon Government for the following sums advanced, viz. —

Subsistence of French prisoners in India	250,637
Expenses incurred on the expedition to Manila	139,877
Hospital expenses, on account of His Majesty's forces	21,117

making a total of 422,011*l.*, of which sum they afterwards received from the Lords of the treasury only 28,367*l.*

In 1765, Lord Clive, who was appointed Governor-General of India, obtained from the Great Mogul a formal grant to the Company of the administration of the provinces of Bengal and Orissa, on condition of paying an annual quit-rent of 26,00,000 rupees for the expenses of the civil government, and the support of his dignity, 53,00,000 rupees yearly. The remainder of the revenues were allotted to the Company for supporting their armies and other charges. This territory, much larger than Great Britain and Ireland, produced a revenue estimated at 1,700,000*l.* per annum, and contained upwards of 10,000,000 of inhabitants. The Mogul also confirmed to the Company the provinces of Burdwan, Midnapore, and Chittagong.—*McGregor's Commercial Statistics.*

* In 1763, a definitive treaty of peace between France and Great Britain was concluded at Paris on the 10th of February.

"Article II.—In the East Indies, Great Britain shall restore to France, in the condition they now are, the different factories which that crown possessed, as well on the coast of Coromandel and Orissa as on that of Malabar, as also in Bengal, at the beginning of the year 1749. If a most Christian Majesty shall restore on his side, all that he may have conquered from Great Britain in the East Indies during the present war, and shall expressly cause Natal and Tappanooly, on the Island of Sumatra, to be restored; and shall further engage not to erect fortifications, or to keep troops in any part of the dominions of the Soubah of Bengal. And, in order to preserve future peace on the coast of Coromandel and Orissa, the English and French shall acknowledge Mahomed Ally Khan for lawful Nabob of the Carnatic, and Salabat-king for lawful Soubah of the Deccan; and both parties shall renounce all demands and pretensions of satisfaction with which they might charge each other, or their Indian allies, for the depredations or pillage committed on the one side or the other during the war."

† In 1764, the disasters of the French East India Company abroad were aggravated by their distressed situation at home. Among the causes which had conspired to their distress, the principal was the dependence in which they had been kept by the Government. Ever since 1723, the directors had been chosen by the court; a commissary, appointed by the king, was introduced into the administration of the Company; and from this period there was an end to all freedom of debate; all was directed by the influence, and according to the views of the court. In 1761, the proprietors represented to the Government that their misfortunes might, in a great measure, be attributed to the undue interference of the Government, and to the management of their affairs having been taken out of their own hands, and that they would be ruined, unless the Company were brought back to its original form, by restoring its freedom. In consequence of this representation, the Statute of the Company was secured by an Edict, dated in August 1764, and some regulations were made to put the direction of it under a new form.

Before this period, the number of shares amounted to 50,263. The Government, to indemnify the Company for the expenses they had incurred during the war, gave an 11,833 shares, their property, which were cancelled; there then remained only 38,430. The Company made a call of 60 livres per share. Upwards of 31,000 shares answered the call; and the remainder were reduced by the terms of the Edict, which empowered the Company to make the call to five-eighths of the value of those which had been paid, so that by this operation the number was reduced to 36,920 shares. The dividends paid on the shares of the Company varied according to circumstances. In 1722, it was 100 livres; from 1723 to 1745, it was 150 livres; from 1746 to 1749, it was 70 livres; from 1750 to 1763, it was 80 livres; from 1764, it was 100 livres; and in 1761, it was 20 livres; from the fluctuation in dividends, the value of the stock varied from near 1,000 livres to 700 livres. The proprietors were desirous to secure the fortunes embarked in the trade in such a manner that the shares should at all times bear a settled price, and an interest that could be depended upon. The Government settled this matter by the Edict, which expressly says that, to secure to the proprietors a settled income independent of all future events of trade, a sufficient fund should be detached from that portion of the contract which was then free, to secure to each share a certain interest, as an interest of 80 livres; and that neither that interest nor that capital should, in any case or for any cause whatsoever, be answerable for such engagements as the Company might enter into after the date of this Edict. The Company therefore owed for 36,920 shares at the fixed rate of 80 livres each, an interest amounting to 2,953,600 livres. They paid for their several contracts 2,727,500 livres; making in all 5,681,100 livres of perpetual annuities. The life annuities amounted to 3,074,869 livres, forming in the whole a total of annual payments of 8,755,969 livres.

By the Edict of 1764, the Isles of France and Bourbon became the property of the government, whereby the Company saved 2,000,000 livres per annum. They were likewise relieved from the expenses of Port Orient.

AN ACCOUNT OF BULLION AND MERCHANDIZE EXPORTED BY THE EAST INDIA COMPANY TO INDIA AND CHINA RESPECTIVELY, FROM 1708 TO THE LATEST PERIOD; DISTINGUISHING EACH YEAR AND THE SEVERAL PRESIDENCIES; WITH A STATEMENT OF THE MODE IN WHICH THE VALUE OF MERCHANDIZES IS CALCULATED.

SEASON	Madeira.			Saint Helena.			Madagascar and the Cape of Good Hope.			Mocha and Combroom.			Borneo and Batavia.		
	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.
1708										8,098	8,918	11,026			
1709					4,002	1,602				11,991	49,197	61,188			
1710					1,847	1,847				21,167	48,718	69,885			
1711					2,720	2,720				5,232	608	5,920			
1712					1,143	1,143				11,466	2,130	13,596	8,339	285	8,624
1713				104	2,598	2,702									
1714					2,148	2,148				11,415	2,662	14,077			
1715					3,005	3,005				10,182	715	10,897	5,559	245	5,804
1716					2,054	2,054				27,657	2,205	29,862	4,637	224	4,861
1717					2,238	2,238				29,212	2,333	31,545			
1718					1,935	1,935				23,021	1,404	24,425	12,482	372	13,854
1719					1,004	1,004				37,409	552	37,961	8,655	190	8,845
1720					2,322	2,322				71,213	2,585	73,798	18,366	605	18,971
1721					1,940	1,940				73,039	5,938	78,978	5,861	176	6,037
1722					1,108	1,108				99,967	10,597	110,564			
1723					2,032	2,032				75,573	7,487	83,060	9,438	265	9,748
1724					2,666	2,666				90,778	4,437	95,215			
1725					2,298	2,298						137			
1726					1,474	1,474									
1727					910	910				22,697	314	23,011			
1728					534	534				24,434	305	24,739			
1729					1,097	1,097				31,276	1,840	33,116			
1730					836	836				29,103	4,550	33,653			
1731					704	704				87,388	3,166	90,554			
1732					1,853	1,853		142	142	28,776	1,058	29,834			
1733					1,853	1,853		614	614	28,340	704	29,044			
1734					2,068	2,068				31,792	2,605	34,397			
1735					2,446	2,446	1,831	846	2,677	25,637	1,241	26,878			
1736					3,157	3,157		732	732	33,692	2,557	36,249		731	731
1737					506	506		20	20	28,013	328	28,341	9,373	407	9,780
1738					1,117	1,117		892	892	23,480	1,427	24,907	23,480	579	24,059
1739					3,304	3,304		629	629	22,846	1,528	24,374			
1740			2,448	3,194	5,642		570	570	29,590	1,427	31,017				
1741				3,527	5,527		492	492	9,846	14,932	24,778	11,815	584	12,400	
1742				1,951	3,016	4,967	487	329	816	9,765	18,898	28,663	11,707	1,077	12,784
1743				1,941	1,970	3,914				34,017	23,906	57,923	13,607	1,255	14,862
1744					2,978	2,978				34,081	30,884	64,965	17,527	1,590	19,117
1745					4,734	4,734				27,080	3,365	30,445	9,338	256	9,594
1746					3,837	3,837				28,449	28,386	56,835			
1747					3,835	3,835				28,776	17,802	46,578			
1748		207	207		4,449	4,449		831	831						
1749		353	353		3,707	3,707	405	179	644						
1750		288	288		3,076	3,076				26,328	26,428				
1751		252	252		3,410	3,410		1,711	1,711		245	245			
1752		253	253		2,837	2,837	392	2,055	3,087		21,284	21,284			
1753		293	293		3,870	3,870									
1754		260	260		6,740	6,740					280	280			
1755		285	285		4,745	4,745					22,341	22,341			
1756		286	286		3,869	3,869					20,159	20,159			
1757				2,024	11,047	13,071					14,434	14,434			
1758		624	624	1,990	8,338	8,338					148	148			
1759					10,337	10,337									
1760					1,796	6,789		1,197	1,197		226	226			
1761		340	340		1,365	8,832					184	184			
1762					2,813	7,228									
1763					4,753	8,583		3,493	3,493	20,918	372	21,290			
1764		741	741		1,864	10,821									
1765		258	258		1,820	12,737					206	206			
1766		753	753		10,921	10,662									
1767					11,062	11,062									
1768					9,175	9,175					312	312			
1769					13,131	13,131									
1770					18,628	18,628					323	323			
1771					10,078	10,078									
1772					14,031	14,031					284	284			
1773					11,335	11,335									
1774					13,002	13,002		252	252						
1775					17,213	17,213									
1776					15,377	15,377									
1777					15,509	15,509									
1778					13,937	13,937									
1779					15,226	15,226									
1780					18,785	18,785									
1781					11,276	11,276									
1782					20,590	20,590									
1783					14,394	14,394									
1784					9,518	9,518									
1785					13,978	13,978									
1786					9,629	9,629									
1787					14,908	14,908									
1788					14,642	14,642									
1789					9,634	9,634									
1790					14,832	14,832									
1791					20,964	20,964									
1792					15,189	15,189									
1793					30,587	30,587									
1794					30,301	30,301									
1795					36,354	36,354									
1796					36,828	36,828									
1797					38,024	38,024									
1798					52,577	52,577									
1799					60,872	60,872									
1800					51,178	51,178									
1801					48,335	48,335									
1802					53,616	53,616									
1803					73,166	73,166									
1804					75,820	75,820									
1805					96,351	96,351									
1806					66,899	66,899		30	30						
1807					22,039	22,039					1,046	1,046			
1808					38,476	38,476									
1809					31,467	31,467								46,886	46,886
1810					50,310	50,310									
1811															
TOTAL	3,175	5,175	22,778	1,477,860	1,500,638	4,227	14,808	19,035	12,203,617	457,941	1,678,558	171,229	55,727	226,956	

AN ACCOUNT OF BULLION AND MERCHANDISE EXPORTED BY THE EAST INDIA COMPANY TO INDIA AND CHINA RESPECTIVELY, FROM 1708 TO THE LATEST PERIOD, DISTINGUISHING EACH YEAR AND THE SEVERAL PRESIDENCIES; WITH A STATEMENT OF THE MODE IN WHICH THE VALUE OF MERCHANDISE IS CALCULATED.

SEASON	Bengalen.			Bombay.			Madras.			Bengal.		
	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.	Bullion.	Merchandise.	Total.
1708	9,987	192	10,179	117,218	25,791	143,009	290,853	70,800	243,656	70,130	5,720	75,850
1709	12,547	1,541	14,088	94,390	18,262	112,652	196,542	28,174	226,696	41,656	11,377	53,033
1710	19,820	2,982	22,802	70,348	72,922	143,270	132,415	34,954	180,009	47,745	15,887	63,632
1711	1,289	22,452	23,741	81,382	86,770	168,152	129,792	34,280	164,072	47,644	54,872	102,516
1712	12,541	492	13,033	...	...	...	...	...	...	...	...	...
1713	21,970	865	22,835	24,730	24,236	48,966	129,294	30,967	160,261	65,044	18,381	83,425
1714	11,424	2,635	14,059	79,970	16,728	96,698	155,105	35,541	190,639	57,116	11,972	69,088
1715	4,631	213	4,844	52,418	3,117	55,535	140,635	29,044	169,679	120,917	16,262	137,179
1716	27,881	865	28,746	91,343	6,932	98,275	181,796	25,584	207,360	17,849	158,009	175,858
1717	21,102	3,715	24,817	81,141	22,044	103,185	275,318	32,240	307,558	40,441	11,239	51,680
1718	17,266	638	17,904	134,288	35,984	170,272	194,548	37,510	232,058	212,309	18,239	230,548
1719	29,066	8,738	37,804	99,919	75,998	175,917	122,117	26,768	148,885	77,919	3,755	81,674
1720	4,089	132	4,221	114,718	57,290	172,008	84,196	28,506	112,702	61,324	14,981	76,305
1721	19,632	121	19,753	82,032	60,311	142,343	193,550	34,642	228,192	24,240	130,019	154,269
1722	11,423	155	11,578	37,545	47,390	84,935	157,771	35,008	192,779	162,215	23,022	185,237
1723	9,446	30	9,476	66,738	94,050	160,788	99,794	134,423	236,217	170,848	36,123	206,971
1724	11,467	37	11,504	114,968	19,604	134,572	133,390	36,408	169,798	152,890	20,989	173,879
1725	13,581	999	14,580	11,571	35,265	46,836	14,168	69,464	83,632	290,172	126,118	316,290
1726	11,508	614	12,122	54,122	23,397	77,519	196,960	7,910	204,870	183,020	21,229	204,249
1727	9,457	129	9,586	28,371	21,201	49,572	96,574	25,535	122,109	94,569	39,911	134,480
1728	9,774	171	9,945	42,439	28,550	70,989	76,234	29,223	105,457	225,772	39,974	265,746
1729	11,728	184	11,912	65,078	47,671	112,749	160,586	35,904	226,529	131,944	37,740	169,684
1730	11,641	193	11,834	...	...	...	...	...	...	...	...	...
1731	11,554	229	11,783	57,770	32,220	90,000	318,908	34,234	229,129	169,621	41,167	310,788
1732	9,532	289	9,821	57,552	40,314	97,866	89,690	318,908	34,234	229,129	169,621	310,788
1733	15,115	365	15,510	28,340	45,371	73,711	127,891	48,683	141,145	127,529	30,458	157,987
1734	27,250	1,404	28,654	55,423	32,462	87,885	117,630	39,818	228,878	...	...	...
1735	18,312	1,528	19,840	47,362	56,518	103,880	117,884	39,818	177,592	141,618	63,063	204,681
1736	19,304	1,031	20,335	59,760	45,707	105,467	156,209	49,128	205,197	156,279	106,053	261,332
1737	31,581	1,810	33,391	47,217	56,907	104,124	140,423	17,645	158,068	84,058	47,731	135,789
1738	31,050	2,241	33,291	45,835	53,636	99,471	174,918	35,429	210,347	163,314	65,289	228,603
1739	23,702	1,786	25,488	34,270	47,574	81,844	141,370	34,919	176,289	109,472	26,257	135,729
1740	27,417	1,876	29,293	44,691	59,089	103,780	142,105	39,496	181,601	156,609	65,554	217,163
1741	19,758	1,054	20,812	33,928	61,884	95,812	137,186	19,252	156,438	143,328	36,991	180,319
1742	14,682	2,118	16,800	116,943	72,497	189,440	284,903	90,598	415,641	197,475	135,447	332,922
1743	14,579	2,991	17,570	62,976	47,524	110,500	287,440	43,996	331,436	42,736	33,297	76,033
1744	14,606	1,727	16,333	38,865	57,906	96,771	321,338	21,899	343,237	...	...	...
1745	9,338	653	9,991	56,231	73,875	130,106	158,876	48,571	207,447	112,342	55,932	168,274
1746	11,221	2,102	13,323	9,483	48,708	58,191	285,668	24,436	312,099	89,140	51,997	141,137
1747	10,181	1,106	11,287	7,674	34,734	42,408	245,281	35,533	270,814	488,362	29,553	317,915
1748	11,252	548	11,800	95,011	49,190	144,201	369,506	56,139	425,645	131,016	29,438	160,454
1749	18,843	2,241	21,084	175,344	57,990	233,334	230,887	44,735	278,622	274,702	92,882	369,584
1750	14,252	518	14,770	85,511	79,159	164,670	188,944	39,659	228,603	368,328	94,583	323,191
1751	18,632	1,154	19,786	113,791	89,369	203,160	282,895	65,062	347,957	331,269	116,487	447,756
1752	19,038	2,124	21,162	81,769	105,063	186,832	233,288	75,820	339,114	201,809	123,888	325,697
1753	19,237	1,679	20,916	77,027	119,940	196,967	400,255	103,799	504,024	171,284	109,452	280,736
1754	19,707	3,844	23,551	121,692	115,212	236,904	131,047	57,125	208,212	157,636	58,096	265,732
1755	19,438	1,327	20,765	106,855	85,088	191,943	309,364	61,238	360,602	49,820	33,009	82,829
1756	19,434	1,647	21,081	180,736	91,430	272,166	192,555	57,798	230,353	137,415	92,555	229,970
1757	30,363	3,842	34,205	35,423	104,578	140,001	162,624	28,221	180,845	...	...	...
1758	30,929	2,808	33,737	...	123,560	125,660	...	65,802	65,802	...	87,494	153,296
1759	19,900	9,322	29,222	...	100,358	100,358	...	48,404	48,404	...	115,915	115,915
1760	35,052	10,849	45,901	...	197,549	197,549	...	62,969	62,969	...	135,999	135,999
1761	...	7,418	7,418	...	198,168	198,168	...	67,013	67,013	...	129,962	129,962
1762	15,937	12,558	28,495	...	127,318	127,318	...	158,310	158,310	...	61,800	61,800
1763	37,286	6,739	44,025	...	174,694	174,694	...	60,102	60,102	...	95,634	95,634
1764	36,330	6,983	43,313	...	160,328	160,328	...	80,966	80,966	...	78,427	78,427
1765	18,769	6,423	25,192	...	215,365	215,365	...	119,890	119,890	...	72,193	72,193
1766	...	7,466	7,466	...	212,219	212,219	...	93,320	93,320	...	117,599	117,599
1767	...	5,149	5,149	...	147,419	147,419	...	103,533	103,533	...	149,658	149,658
1768	...	7,613	7,613	...	141,736	141,736	...	118,313	118,313	...	169,009	169,009
1769	9,792	9,672	19,464	...	119,892	119,892	...	115,394	115,394	...	119,623	119,623
1770	9,774	7,628	17,402	...	139,715	139,715	...	59,265	59,265	...	115,660	115,660
1771	...	8,676	8,676	...	155,759	155,759	...	81,486	81,486	...	124,080	124,080
1772	40,386	3,912	44,298	...	135,988	135,988	...	65,463	65,463	...	15,413	15,413
1773	9,930	4,768	14,698	...	199,729	199,729	1,806	120,133	131,939	...	92,043	92,043
1774	10,134	7,632	17,766	...	185,973	185,973	...	106,826	106,826	...	121,857	121,857
1775	10,008	3,554	13,562	...	95,492	95,492	...	85,945	85,945	...	175,898	175,898
1776	20,550	7,068	27,618	...	105,322	105,322	...	102,707	102,707	...	179,646	179,646
1777	10,227	6,935	17,162	...	189,320	189,320	...	187,315	187,315	...	147,972	147,972
1778	10,657	6,138	16,795	...	139,217	139,217	...	61,189	61,189	...	119,349	119,349
1779	9,989	5,696	15,685	...	110,016	110,016	...	111,383	111,383	...	193,038	193,038
1780	14,871	3,997	18,868	...	60,188	60,188	...	140,885	140,885	...	196,286	196,286
1781	...	1,367	1,367	...	188,576	188,576	...	82,154	82,154	...	65,601	65,601
1782	...	3,861	3,861	...	124,759	124,759	...	127,204	127,204	...	165,312	165,312
1783	...	2,436	2,436	...	76,246	76,246	...	59,798	59,798	...	132,481	132,481
1784	...	2,499	2,499	...	86,694	86,694	...	57,297	57,297	...	85,489	85,489
1785	...	5,447	5,447	...	74,113	74,113						

AN ACCOUNT OF BULLION AND MERCHANDIZE EXPORTED BY THE EAST INDIA COMPANY TO INDIA AND CHINA RESPECTIVELY, FROM 1703 TO THE LATEST PERIOD, DISTINGUISHING EACH YEAR AND THE SEVERAL PRESIDENCIES: WITH A STATEMENT OF THE MODE IN WHICH THE VALUE OF MERCHANDIZE IS CALCULATED.

Table with columns: SEASON, Prince of Wales' Islan-L., Total India, Total China, Total India and China. Each of these main categories is further divided into Bullion, Mer. chandize, and Total. The table lists data for every year from 1703 to 1911.

AMOUNT OF THE PRINCIPAL ARTICLES OF EXPORT IN THE UNDER-MENTIONED PERIODS, VIZ:—

From	Woolens.	Leal.	Copper.	Iron.	Tin.	Stones.	Foreign Goods.	Char. es.	Total Merchandise.	Bullion.	Total.
	£	£	£	£	£	£	£	£	£	£	£
1708 to 1720.....	2,574	71,369	.....	.....	32,808	162,297	35,389	38,193	1,250,815	2,514,997	6,514,722
1721 to 1730.....	699,334	71,881	.....	54,199	3,593	143,311	48,248	21,022	1,555,272	3,274,742	6,229,854
1731 to 1740.....	291,224	128,453	173,513	65,832	.....	229,248	99,273	24,761	1,351,689	4,222,018	6,294,927
1741 to 1750.....	1,196,201	153,531	212,995	72,529	.....	198,287	174,065	49,745	2,912,335	6,337,191	8,249,426
1751 to 1760.....	1,788,749	127,313	159,878	62,323	.....	127,477	169,419	51,274	3,990,383	2,691,039	6,681,422
1761 to 1770.....	2,586,659	311,315	82,739	8,914	.....	651,554	183,112	28,981	4,927,334	1,993,799	6,921,133
1771 to 1780.....	2,129,919	147,125	1,111,403	53,285	.....	909,722	187,312	21,005	4,920,485	25,800	5,200,165
1781 to 1790.....	3,345,103	262,935	1,239,769	7,017	137,411	909,381	213,572	25,927	6,390,782	3,229,617	10,000,399
1791 to 1800.....	7,011,135	333,797	1,566,197	23,111	730,124	1,375,655	271,717	92,056	12,342,673	2,519,894	14,862,567
1801 to 1811.....	12,652,769	787,990	1,982,985	368,993	129,315	3,906,989	392,217	498,566	21,625,791	4,999,922	27,625,713
TOTAL £..	33,351,998	2,404,904	8,132,847	1,310,982	1,339,835	9,235,191	2,912,257	993,000	29,741,532	12,779,693	102,419,844

MEMORANDUM—The value of the Merchandise is the Prime Cost of the Goods: an additional half per cent. for Shipping charges is cast on the amount of each Invoice, and is stated in the column of charges. This column also includes the 24 per cent. War Duty paid since the year 1803, amounting to £319,426.

A BRIEF HISTORY OF BENGAL COMMERCE. SUBSTANCE OF A PAPER READ BEFORE THE BRITISH INDIAN ASSOCIATION, CALCUTTA.

[BY KISSEN MOHUN MULLICK.]

Two hundred and seventy-one years ago, in the time of Queen Elizabeth, the East India Company obtained a Charter from the British Parliament which was renewable from time to time. The amazing success which the Company's adventures achieved in India roused the jealousy of others in England unconnected with the Company, and in 1688-89, during the reign of William III., a new Company was instituted, the rivalry of which caused no little mischief to the previous Company, till 1702, when both Companies were amalgamated, and since then, their designation was "The United Company of Merchants of England trading to the East Indies." I shall now confine myself to the operations of this Company in the Bengal Presidency, to which alone my personal experience extends; that is, as far back as the renewal of the Charter in 1813. The commercial, in common with other affairs of the Company, were, as you know, conducted in England by a Court of Directors under a Board of Control, and in Bengal by a Board of Trade, composed of Members of the Civil Service under direction of the Local Government, and there were Import and Export Ware-houses, under separate officers who also belonged to the Civil Service. Before the renewal of the Charter of the Company in 1813, its Indian possessions had far extended, and it had laid the foundation of its Indian Empire on a firmer basis, and hence the attention of its Directors was evidently diverted towards the administrative and political functions imposed upon them, and trade must have therefore become then a secondary object with the leading Members of the East India Company.

The Company's monopoly of trade of India ceased in 1814, when both the internal and external trade was thrown open to the public with the laudable view of supplying the wants of the people of India, and improving their condition as to Commercial and Agricultural interests. The Company's import and export business in India was however continued till 1834, when the exclusive privilege to trade with China which it had enjoyed down to that period, was withdrawn by the Charter of 1833, under which the Company was practically debared from trading any further, and allowed to retain only the salt and opium monopolies in India. It may be in your recollection, gentlemen, that since 1834, the East India Company, in order to meet its Home requirements, made it a rule to advance money to private merchants at the exchange of the day, upon their Drafts favouring the Court of Directors, secured by shipping documents for certain descriptions of merchandise articles of merchandise, such as indigo, silk, silk piece-goods, sugar, saltpetre, lardye, &c., leaving a margin of 25 per cent. of the valuations made by a European broker, subject to the approval of the Export Ware-house keeper. As this mode of negotiation of bills by the Company interfered with the remittances by mercantile Houses, remonstrances were rife both in this country and England, and the practice was therefore abolished about the year 1850.

The East India Company's import from Europe chiefly comprised metals, woollen cloth and Madeira wine in wool, all to a large extent. They used to be sold at a prompt of 3 months, by auctions held under the supervision of the Import Ware-house keeper, subject to a deposit of 25 per cent. of the amount value payable by the purchaser to ensure clearance at due date. During the Company's monopoly, the European community of those days relied for the supply of their wants on the investments of English entables drinkables, provisions, dry goods, &c., brought out by the commanders and officers of the Company's Indianmen, to whom were allotted by the Company certain amounts of tonnage for shipping on their private accounts respectively. The investments which generally amounted to from £5,000 to £10,000 sterling were readily sold by wholesale to European and native merchants at a profit of 25 to 50 per cent. upon Invoice costs, at a fixed rate of Exchange, say 2s. 6d. per sicca rupee. As for the Company's exports by sea, which went forward in its Indianmen through the Company's Export Ware-house, the principal articles were raw silk, silk piece-goods, cotton-wool, cotton fabrics, rice, sugar, saltpetre, indigo, &c. To the extension of the manipulation and manufacture of these commodities, the Company's Government had in no small a degree directed its attention, as well for the sake of securing an immediate profitable return as for that of prospectively improving its Indian resources under reformed processes and European care and diligence. I shall lay before you, gentlemen, some statistics of the staples I have named:—

RAW SILK.

The Company had its own filatures at Cossimbazar, Commercally, Maddah, Banleth, Radhamagore and Hurripaul, under the superintendence of separate Agents from the Civil Service.

In days of yore the process of its manufacture in Bengal was extremely rude, and consequently too faulty to be adapted for European purposes. In or about the year 1770, as I learnt from an authentic source, the Court of Directors deputed to Cossimbazar, an Italian for teaching the natives the art of reeling after the Italian fashion, and to the introduction of this improved method, is to be attributed the vast improvement both in make and quality which this valuable fibre has attained in this country. In former days, the Company's Bengal silk chiefly manufactured by contractors, took the precedence in the London market, and freely sold there at upset prices. A moderate quantity of Nankin and Canton silks was then carried forward from Canton, and Italians reeled in England as high as 32s. to 36s. per lb., whilst Bengal, which was not so fine, but exceedingly clean, even and without ends, and of a round thread, a quality now called "crape silk," sold for much easier rates, say 16s. to 20s. according to qualities, and hence well-suited for English manufactures, which are thick and substantial. Of late unfortunately, Bengal silk has lost its former position in England, or I may say, been almost superseded by the enormous imports there of China, both from Shanghai and Hong Kong, as well as from Japan, ports which were opened after the Chinese war in 1841. Their variety of qualities and prices are far more tempting to the manufacturers, and hence preference is invariably given to these descriptions to the neglect of Bengal, the consumption of which has been materially checked as you must be aware, while on the other hand that of China and Japan has beyond all proportions, increased. For instance, according to the leading English brokers, Messrs. Kilburn Kershaw and Co's Circular of January last, the deliveries of China and Japan in 1870 were 47,011, and those of Bengal 4,361 bales; and in 1869, the year before the hostilities broke out on the Continent of Europe, they were 45,777 China and Japan, and 5,496 Bengal, whereas according to the Circular of another respectable English firm, the deliveries of China and Japan in 1866 were 36,839, and of Bengal 7,508, and, mark gentlemen in 1865 they were 44,066, and 9,654 respectively. Hence you see, gentlemen, during the last 6 years the consumption of Bengal has been steadily falling off, that is to say, from 9,600 to 4,300 bales or from 19,200 to 8,600 maunds which is a reduction of 55 per cent. in 1870, as compared with the deliveries of 1865. Messrs. Kilburn & Co., observe that "the difficulty of getting Bengal silk thrown is as great as ever, and that the common kinds are dead letter." Evidently owing to the rivalry of China silk, the Calcutta export duty of 3½ annas per-seer upon our silk was removed, and the article declared free in March 1859. In the face of the above discouraging statistics the ruling on this side of chrome high prices as compared with those current in England, is certainly a riddle to many. It is worth-while mentioning, however, that owing to the diminution in the European produce of late seasons, Bengal *filatures* have been generally in request for certain purposes from the superiority of their qualities, which are held in high estimation in all Europe, and are a credit to our country, but their high cost renders them at times precarious also.

SILK PIECE-GOODS.

Chatties, bandanoes, and corahs, come under this head. In the time of the East India Company choppas and bandanoes were printed at Cossimbazar of various colors and choice patterns, supplied by the Company's Agent, and were in those days favorite articles with the English and foreigners, used as handkerchiefs and neck cloths. Their exports were heavy and would find a ready

market in England. But a taste for novelty so common in Europe as well as in other countries, which from time to time influences change of fashions, materially interfered with our printed goods, and printers both in England and France, were busy in their designs, and printing there was thus stimulated to an enormous degree, upon plain cloths called corahs imported to a large extent from this country for that purpose. Unfortunately however for our native manufacturers, the weavers in Europe stood in their way as regards the silk corahs with which they took upon themselves to supply the markets of Europe for printing purposes. Although their make and texture are by far inferior to ours, specially in point of durability, yet preference is given to them by the mass of the people there, for the sake of cheapness, resulting from the cloths being made of *chussam* or waste silk, the exports of which both from here and China of late have materially augmented, and hence our exports to Great Britain of choppas and bandanoes as well as of corahs have dwindled down to mere trifles, as the following comparative statement will shew:—

	1849-50.	Value in Rs.	1869-70.	Value in Rs.
Corahs in pieces	6,381,729	34,63,000	80,373	6,21,164
Choppas and bandanoes in pieces	99,741	4,01,700	2,167	18,198

On the other hand the exports of *chussam* to Great Britain have materially increased. In all 1861, 953, and in 1869, 14,000 maunds. This refuse in earlier days was as worthless as jute cuttings were, but now both are treated as important articles of merchandize.

COTTON WOOL.

I shall now, gentlemen, take the liberty to encroach a little upon your valuable time with a statistical account of this most important staple, which affects the interest of almost the whole world, especially at the present moment, when its incidents both as regards the raw material and manufactures, demand the very serious consideration of landholders, growers, dealers, shippers, manufacturers, and merchants generally. In the earlier days of the East India Company, cotton wool was grown with much care and attention in the districts of Bundelcoud or Banda, Jaloun, Bhomurghur, Kutchowra, Agra, Cawpore, and Furruckabad, under the superintendence of the Government Agents from the Civil Service. The pods were diligently gathered after they had been fully ripe, and their wools carefully dried and picked before they were baled and sent down hither for shipment. The best assortments went forward to England, the manufacturing districts of which then chiefly depended upon our Indian cotton both from this side and Bombay, the American not having at that time interfered much with it, if at all. All cotton goods were then made in England by the hand-loom, the mills not having come into full operation till a later period. In my younger days, I remember to have seen the cotton wool produced in the Upper Provinces, which was by far superior to any now visible, in color, staple strength, fineness, softness, and above all in its cleanliness. The inferior sorts, I believe, used to go forward to China in the Company's Chinamen to India, and these even were such as would excel in quality the fair Bengal of these days. In 1834 when, as I have already said, the Company's monopoly of trade with China ceased, the stock in Canton of its cotton had been quite exhausted, owing to diminished exports in the preceding year, in anticipation of the extinction of the Company's trade, and hence shipments by private merchants to that country were directed on liberal scales both from this country and Bombay, and as the effect of a free trade at its opening, the results proved highly satisfactory. This circumstance gave an impetus to the trade in all India, and as the Chinese were not so nice as the English manufacturers as to the staple and strength of this wool, but would be content if its color was bright, further regard to quality began to fall off, both with our shippers and growers, so much so, that I recollect that boys and girls instead of adults were employed in gathering the pods even before they were fully ripe, and hence little care was taken in extracting the wools and collecting and drying them, picking was out of question. All manner of adulteration found its way in screwing the bales here, which were shipped under fictitious trade marks, such as B. B. indicating Best Banda, though in fact the goods packed were common Agra, Chappas, or Kutchowra, with all faults imaginable. As a natural consequence of over-speculation, fraud, and chicanery, the market in China were in a few years not only glutted with very indifferent qualities in spite of her large consumption, but the prices fell rapidly, say from Tsch 14 to 7 for Bengal, and still less for Bombay, i. e. 5 to 6 Taels per picul of one maund, and 31 seers of the factory weight, a Tael being nearly equal to 3 rupees. When the mills at Manchester came into full operation, the growth of cotton in America steadily increased year by year. As this description of cotton is, as you are aware, vastly superior to our Indian cottons in every respect, and therefore gained a popularity which at once tended to annihilate the prospects of our staples, particularly Bengal, the proportions of the consumption of the American outweighed largely in its favour, while in point of value it exceeded by far that of Indian cottons. How far then Bengal was affected I shall prove by the following statistics. In 1839-40 its export to Great Britain was only 25,575 Indian maunds, or 7,000 bales, value 2,36,600 Company's Rs. or 9-4 per maund, and in 1849-50, 332 maunds or about 90 bales, value Rs. 3,321 or Rs. 10 per maund. In the year before the Civil War broke out in America, that is, in 1859-60, 3,200 maunds or about 850 bales were shipped to Great Britain, value Rs. 24,400 or 7-10 per maund, a price too low for any useful quality, and therefore these goods probably were exported for waddings. Its operations in subsequent years I shall notice hereafter.

The great deterioration in the qualities of Indian cottons, failed not to attract the serious notice of the Manchester merchants and manufacturers, apparently under the apprehension of any eventual interruption in the imports from America, upon the efficacy of which England chiefly relied, and this apprehension unhappily was confirmed not long ago. They prevailed upon the Court of Directors of the East India Company to impress upon the Indian Governments, the expediency of improving the qualities of Indian cotton, an object which even to this day, is not lost sight of by our present Government. The Government of the East India Company left nothing untried in its power to ensure that successful result which the English manufacturers sought, but unfortunately the attempts of all the local officers failed to meet their views, the production of an unexceptionable quality being no longer the object of the cultivators or landholders, nor were they in a position to appreciate the advantage of a really good article, or the stability of the traffic in it. The Court of Directors then about the year 1844 deputed to India a band of American cotton planters to exhaust the question as to whether India could, or could not, produce cottons of the qualities equal to or approaching those of America. These planters were distributed all over the growing districts within the Company's territories, and the Native States with peremptory instructions to the local officers to afford them every aid and assistance in the prosecution of the object of their mission. The planters tested the soils of the countries they were employed in, and tried the new Orleans and other American seeds which had been sent round for a fair experiment, but unluckily for India, their efforts for producing the best cotton suited for the purposes of the English manufacturers proved abortive. Certain districts in Lower Bengal, Dacca for one, were also resorted to by them, but with no better success. The planters then returned to their country, to the utter despair of those interested in the cause of Indian cotton, after sending up to the Government their full and elaborate reports on the subject. I may add here, the correctness of these reports was doubted by many well-wishers of this important branch of our trade, but it is a question which yet remains to be justly and impartially solved. Before the middle of 1861, when the Civil War broke out in America, the cotton trade in England bore a steady and uniform character, and any remarkable variations in its value were rare, except when influenced by rumors of the failure or abundance of the crops in the United States. In ordinary times, the shippers and dealers would be generally content with profits of $\frac{1}{2}$ of a penny or a farthing at best. But since the ominous year I have just named, the position of this branch of important trade assumed an aspect unknown at any period of its history. The dread of an entire cessation of imports from the United States, the consequent excitement among speculators in England and abroad, and the unnatural ambition which prevailed among them of amassing fortunes in a day, soon brought on a mania, and tended to force up prices to a height almost fabulous. At times while the war was raging, namely, in August 1864, the price had touched 32s. for fair New Orleans, 25s. for Dhollera, and 17s. for Bengal. About this time the stock of all kinds was 348,600 in London and Liverpool, and the weekly delivery 33,810 bales. Whereas in December 1860, the year before the American war, New Orleans ranged from 4s. to 7s., and Dhollera 4s. to 5s. per lb., whilst the stock in all Great Britain at the last mentioned time, was 5,72,000 bales of all kinds with a weekly consumption of 60,126 bales. Bengal there was none at that time, and therefore no quotation is given. In January 1871 the price for Dhollera varied from 5s. for middling to 7s. for good, Bengal 5s. for ordinary to 6s. for good, fair American Upland 7s. for ordinary to 8s. for middling fair. Of finer American qualities there were none. Stock in Great Britain 4,47,000 bales or, 1,26,000 less than in 1860. The average weekly deliveries in 1870 were 66,450 bales, or 16,344 more than in 1860.

COTTON PIECE-GOODS.

I am aware that the East India Company had its manufactories at Santipore, and, I believe, at Dacca, Tandah, and Raebhoon. The exports consisted of Dacca Muslins, Mullmulls, and Submums, Luckipore Baftahs, and Tandah khasas. The qualities of the latter were like those of cambrics and thick jaconets, but of much higher values than those of the British fabrics. Submums esteemed for their extraordinary fineness and durability were popular in every part of the world, and in those days the pride of our Eastern manufacturers, sold as high as 80 to 126 Rs. per piece of 20 yards by 36 inches, fitted for the garments or even Princes.* Soon after the abolition of the Company's monopoly in 1813,

* I have since been informed that at Dacca, this sort of cloth is still made to the particular order of the Government Officers, but not more than 2 or 3 pieces in the year. They weigh 12 to 14 tolas, or about 5 ounces each. The country threads with which they are made, are said to be worth 5 or 18 Rs. per tolah.

agents of certain respectable Liverpool Houses set up here with a view to take an active part in the import and export business of this country, and successful as their operations proved, others followed them, and in a few years several Houses were established in Calcutta with London and Liverpool connections noted for their wealth and influence. Manifold were then the imports and exports as compared with those of the Company's time, and certain experienced and enterprising merchants and agents exerted themselves to improve upon our Indian resources, as also to supply the requirements of our countrymen more liberally and economically. I can speak from my personal knowledge that Mr. David McIntyre, whose name must be familiar to you, busily employed himself for some years in collecting information regarding the cotton fabrics most in use and demand among the natives, and through the assistance of his Banian, the late Baboo Basenabhor Sen, whose name doubtless is also well-known to you, procured samples of all kinds and species of cloths in use among the various classes of natives both in Bengal and the Upper Provinces. You may be aware, gentlemen, that his efforts did not end in vain, as within a few years he not only reaped a rich harvest for himself, but paved the way of all Indian merchants for following his example. White jacanets, cambries, long cloths (an imitation of a species of Madras cloth), dhotees, scarfs, chintzes, lappets, Japan spots, and honeycombs were then imported on large scales which would find a market as soon as landed, at highly remunerative prices, and the imports were multiplied as the consumption increased. The grey goods did not come into fashion till after the year 1840, being commended to the notice of the natives by reason of a difference in favour of buyers of 3d. to 6d. per piece for jacanets and shirtings, being the costs of bleaching them respectively, and these have now materially checked the use of the white cloths. In earlier days there was a feature of great importance in favour of this branch of trade unlike that of the present time, which renders it worth mentioning here prominently. In those days the shroffs and kool-hials, all men of capital intact, directly dealt in these goods, either on their own account, or to meet orders of their constituents, and they were also accustomed to assume sole charge of the spot on the pledge of the goods purchased by them, at a moderate rate of interest. In fact the cotton goods, like metals, were then treated as good as bullion. A discount of 8 per cent. per annum for 3 months was in itself a sufficient temptation to the buyers for paying on delivery hard cash to any extent, though in those days, the modes of transit of goods to, and remittances from, the interior were tedious.

I have said that the importers of former days sold their goods with facility in arrival to the great advantage of their constituents and themselves: and this was manifest from the constituents paying their agents cheerfully a commission of 5 per cent. and a deduction of 2½ per cent. upon the proceeds of sale, besides the usual charges. This was not all. The agents had another advantage of no less importance, for no invoice of goods reached them, but was accompanied by orders for sending the returns in our country produce, which added no little to the agent's benefit. In former times there was no other medium for remitting funds, Bills of Exchange to any large extent not being then available.

The following comparative statement which I have compiled from the Commercial annuals will show how far the imports of British cotton goods have increased within the last 30 years:—

1839-40.			1849-50.			1859-60.			1869-70.		
Description of Goods.	Pieces and Dozens.	Value.	Description of Goods.	Pieces and Dozens.	Value.	Description of Goods.	Pieces and Dozens.	Value.	Description of Goods.	Pieces and Dozens.	Value.
		Rs.			Rs.			Rs.			Rs.
White cotton goods.	21,25,427	75,75,605	White and Grey Cotton goods.	45,84,685	1,56,33,914	White and Grey Cotton goods.	1,79,75,520	5,49,96,230	White and Grey Cotton goods.	7,46,16,996	7,01,32,950
Printed & coloured goods.	3,18,980	21,85,308	Printed and coloured goods.	573,096	24,71,013	Printed and coloured goods.	30,74,928	1,08,15,381	Printed and coloured goods.	32,07,098	1,11,21,562
		97,60,911			1,81,04,927			6,58,11,610			8,12,54,512

Thus you see, gentlemen, in thirty years the value of imports of British plain and colored goods increased from rupees ninety-seven lacs and sixty-one thousand, to eight crores twelve lacs and fifty-five thousand, a fact which at once shows how wonderfully the Import trade has improved on this side alone. Looking to the gradual rise it must be taken for granted that the heavy influx keeps pace with the demand and consumption. But unfortunately, gentlemen, it is admitted on all hands, importers as well as dealers, that this ostensibly flourishing branch of our trade has been of late years anything but a paying, if not a losing one.

COTTON TWIST AND YARN.

In 1859-60, the total imports were 2,03,95,000 lb., value Rs. 1,06,60,000; in 1869-70, 1,39,11,000 lb., value Rs. 1,14,15,760. The only remarkable feature in this trade is the difference between the present value and that of the last decade. In 1859-60 the average value was eight-and-half annas, and in 1869-70, thirteen annas per lb. for white and colored. Though prices have since receded, this trade is also in a languid condition, especially as regards 40s. which, I learn, are much affected by the heavy imports of grey dhotees.

SUGAR.

In former times, our white Benares was in great favor with the consumers in the United Kingdom, and therefore took the lead in the English market. Before 1836 our Bengal sugar was subject to a differential duty of 32s. per cwt., whilst British Colonial to 24s. only. Through the strenuous efforts of the E. I. merchants and the Court of Directors in the Parliamentary Sessions of that year, the duty on our sugar was equalized with that on the West India and Mauritius sugars. The duties upon Foreign slave-grown sugars continued prohibitory. This favorable change produced an extraordinary stimulus in this branch of our trade here. Our exports to England increased strikingly, and at immense cost mills were set up by our Calcutta English Houses at Dhoba, Balli, Dacca, and Tirhoot, for the manufacture of refined sugars. The result of the working of some, viz., Dhoba and Balli was remunerative for a time, but that of others ruinous, the duties in England upon refined sugars being higher by 3 or 4 shillings per cwt. Our raw sugars however proved lucrative enough, and at one time reached so high as 90s. per cwt. for best Benares; other qualities were relatively lower. English refined sugars having much attracted the notice of consumers in Europe, our low sugars, khaur and goor, were liberally exported at comparatively high prices, say 7 to 8 Rs. per maund for good dry khaur for refining purposes in England. About the year 1847, when the question of Free trade was most enthusiastically advocated, and the eventual equalization of duties upon all slaves and free-grown sugars by graduated scales was consequently in the contemplation of the British Parliament, our Calcutta Chamber of Commerce requested the Government of India to procure from the local officers, statistics of sugar, khaur, and goor, in all British India, and the Company's Straits Settlements. In 1848, when the returns were received from all directions, I had the honor of digesting those statistics, and was at some pains in collecting informations from private sources. The quantity of goor produced then in Bengal and the North-West Provinces yielded as much sugar for our home consumption as was exported by sea. In submitting the statistics to the Government when completed, I took the liberty of accompanying them with my humble views as to the danger awaiting the future of that important trade, under the indiscriminate duties which had then come into operation in Great Britain. In or about August 1848, an article of a London journal highly extolled for its opinion, appeared in the late *Benial Hurkaru*, in which that Journal was of a different opinion on a reliance upon the cheap labour in India, and assured us that India could not therefore lose the trade, though even at that time, as I learnt from the enquiries which I had made, best Benares sugar could not then be had down in Calcutta even in bumper seasons at less than Rs. 9-8 per maund, a cost which must have of late been by far exceeded owing to the high price for labour in the Behar and other Provinces. The following comparative statement of exports as regards Great Britain will show at a single glance how this trade has suffered:—

1849-50.		1859-60.		1869-70.	
Quantity of Sugar and Khaur.	Value.	Quantity of Sugar and Khaur.	Value.	Quantity of Sugar and Khaur.	Value.
	Rs.		Rs.		Rs.
Maunds. 17,91,800	1,65,18,300	Maunds. 5,37,700	53,42,000	Maunds. 1,22,900	9,05,800

Thus you see, gentlemen, since 1849-50 or in 20 years, the export to Great Britain has fallen from 18 lacs to 1 lac 23 thousand maunds and though in May 1870 the duties were reduced from 11s. 3d. to 5s. 8d. per cwt. for first class, and other qualities proportionally less, yet

since the last 8 months of 1870, say from May to December, the export did not exceed 84,250 maunds, value Rs. 5,11,700. Of this quantity 64,500 maunds were exported in May 1870, probably on receipt of advice by the telegraph of the reduction of duty in England, but the exports soon after fell off, and in December it was only 1,400 maunds. From the values given above, the sugars exported of late, it would appear that they comprised only the lower kinds, dates, and other inferior classes, the average values being about Rs. 7-6 per maund of the exports of 1869-70, and Rs. 6 of those of the last 8 months of 1870. In speaking of date sugar, I remember to have read the remarks of the revenue Collectors of the eastern districts, where that description of sugar is grown, that at the time when their returns were sent in, they were of opinion that in the course of time those districts would be in a position to supply largely, as immense tracts of land were then covered with young date trees which would eventually yield vast quantities of juice for goor and sugar. This expectation, I believe, is now fully realized.

INDIGO.

Apparently with a view to avoid collision with the zemindars and ryots, the East India Company did not cultivate the article on its own account, but would occasionally supply its wants by inviting tenders for given quantities of good Bengal only. In the earlier days the production was principally in the hands of zemindars and other native planters; the European manufacturers were not permitted by the Government till I believe, Lord William Bentinck's administration, to hold lands in the Mofussil directly themselves, and consequently Talook, and Ijarahs, were held in the names of their native managers. Although the Bengal dye has rivals in Madras, Guatemala, Java, and Manilla, Bengal has ever had and will doubtless have an ascendancy over the qualities of the produce of every other country. In former times its average produce was 1,20,000 maunds a year, under the influence of liberal accommodations afforded to planters by our Calcutta English merchants, and some of our local Banks of those days, but of late years, owing to the high prices of labour, enhanced rents of lands, and limited accommodations, the average produce does not exceed 1,00,000 maunds as you must be aware. The following statistics will, I hope, show the present position of this trade in this and the London markets. Our export to Great Britain in 1859-60 was 72,430 Indian maunds, average value about Rs. 143 per Fy. maund, and in 1869-70 we exported to that country 48,090 maunds, average value about Rs. 240 per Fy. maund, whilst in England the actual delivery in 1859 (Home and Export) was 24,748 chests, and the actual London stock at the end of that year was 18,738, and the price of best Bengal was 7s. 9d. per lb. In 1870 the total delivery was 18,538, and the London stock at the end of that year 18,146, the price for best Bengal 10s. to 10s. 3d. per lb. So it appears that as compared with 1859, the delivery in 1870, decreased by 6,210 chests, the stock increased 4,408, but the price, nevertheless, was 2s. 6d. per lb. higher than in 1859.

RICE.

In the earlier days this grain suited for export to Great Britain was chiefly procured from Patna, and hence it was called Patna table rice. The grain was white, large, and bold. The supplies however were not so extensive as we now have from the villages in our neighbouring districts of 24 Pergunnahs and Baraset. Latterly white table rice called Pachery, a corruption of Peshwaree, and other sorts here produced, took the place of Patna. The cargo kinds, viz., Ballam and Monghy were at first exported to a limited extent, but since the famine in the United Kingdom in 1845 and 1846 their exports increased largely, and have ever since continued to go forward on a liberal scale, chiefly for distilling purposes. The low kinds now-a-days are heavily imported into England from Akyah, Rangoon, Saigon, and Bangkok, which have in some measure affected similar kinds from our port, but nevertheless our exports on the whole have not diminished; on the contrary increased since the last decade, as will be perceived from the following comparison. In 1859-60 our export to Great Britain was 3,44,400, and in 1869-70, 5,28,900 maunds, showing an increase of 1,84,500 maunds, but our exports to certain other ports, especially those which are nearer to Saigon and Bangkok, have fallen off very materially, as you will see from the following comparative statement:—

In 1869-70 our export Mds.	Mds.	In 1869-70 our export Mds.	Mds.
to Bourbon was..... 3,23,600	against 7,39,600 in 1859-60.	to Singapore..... 17,400	against 41,800 in 1859-60.
„ China..... 36,800	„ 1,17,400	„ Penang..... 2,300	„ 35,300

These deficiencies were however relieved in a great measure by heavy exports to Bombay, which took from us in 1869-70, 21,74,400 maunds against nil in 1859-60, and to Ceylon we exported in 1869-70, 7,41,100 maunds, against 2,51,400 in 1859-60. Our total export of rice to all ports was 63,79,900 in 1869-70, against 43,71,500 in 1859-60, showing an increase of 20,08,500 maunds in 1869-70. Saigon and Bangkok being growing rivals of Bengal in respect of this grain, it is to be hoped that the interests of those of our districts such as Bakergunge, Dinagore, &c., whose whole length and breadth of area are almost cultivated with the low descriptions, will not be lost sight of, but watched with care, in order that this trade may not suffer like our other staples. The abundant produce in the Bengal districts I have named, is chiefly influenced by the export demand in Calcutta, and assists the ryots in no small degree in paying rents to their Zemindars, and the latter their quotas of revenue to the Government.

SALT-PETRE.

This article has almost lost its position, at least in Europe, from a cause which I need scarcely remind you of. In March 1860, when its market in England was unusually healthy, with a price of 42s. the cwt. for 5 per cent. refraction, the duty was increased here to Rs. 2 per maund from 3 per cent. upon a fixed value of 5 Rs. 12 Ans. per Indian maund, whilst the market value was 11 Rs. per factory maund; a corresponding decline in price here was an immediate consequence of the rise in the rate of duty, and at the close of the year its export to Great Britain fell off heavily, say to 3,05,500 against 4,96,500 maunds in the preceding year. On the other hand, the English Market was very little affected by the increase of duty; after a temporary rise the prices varied from 37 to 40s. for low refractions till 1865, when they fell considerably, viz., to 25s. for the best quality. This unhappy result was owing to the new process of manufacturing this salt in Europe, which was vigorously pursued with the combination of nitrate of soda and potash. This circumstance led to the reduction of duty on this side in March 1865, to 1 rupee, which however was of little avail to enable our manufacturers to compete with the European substitute. In April 1866, the duty was replaced on its original footing 3 per cent., which produced no better effect, as the European manufacturers could afford to sell their production at a value which brought down in England ours to a price never before heard of, viz., 19s. 6d. per cwt. for 5 per cent., and hence this article was declared free of export duty in May 1867. The export in 1859-60 was 4,35,200 and in 1869-70, 5,53,800 maunds. Any reaction which may have recently taken place in England, is to be ascribed to the perturbed state of the continent, and it is a question whether after peace and tranquillity have been fully restored there, the present position of this article in England will be maintained.

JUTE.

Never to my recollection, has our trade in any description of goods flourished so well and attained so remarkable an attitude within a few years, as this fibre has. In 1859-60 we exported to Great Britain 10,71,640 Indian maunds, value 26,52,800 Rs., but in 1869-70, 23,01,800 maunds, value 1,54,73,000 Rs. The average value in 1859-60 was about 2 Rs. 3 Ans.; whereas in 1869-70 it rose to 4 Rs. 9 Ans. per maund, a price which our purchasers paid without any murmur. This article, which in former days was used in making gunny cloths and coir, has now, I understand, become a substitute in England for more valuable threads and fibres, and used in manufacturing various kinds of cloths, carpets, &c. It is not unlikely that from all appearances it has room yet for admitting of further increased exports, and perhaps further advance in price. As a proof of the usefulness of jute, I shall not omit mentioning its cuttings, which are sought with no less eagerness. In 1869-70 the export was 73,225 Indian maunds, value 1,85,700 Rs. or about 2 Rs. 8 Ans. per maund, against nil in 1859-60.

LIN-SEED.

This seed in earlier days was cultivated in this country to a very limited extent. Its oil was chiefly used here in painting wood-works of houses, and coarse furniture, and in seasons of scarcity of mustard seed, its oil was mixed with that of the last-mentioned cereal for local consumption. It then sold for 12 to 14 annas per maund. In or about 1835 a German house of this city under the name of Messrs. Houtkinson Schlatter & Co., first tried it in the English market, which previously had its supplies from Russia alone. The result being highly successful, larger quantities were shipped by them till others came into the market, and forced up the price to nearly twice as much as it before was. Since the Crimean War in 1856, which interfered with its imports into England from the Russian Ports, the shipments were heavier from this side under favourable accounts for our seeds. Ever since that time, this seed has obtained a better footing in England, and gone on freely, and its cultivation has been extended both in Lower Bengal and the Upper Provinces. This oil-seed has of late years been steadily advancing in price, which has led to a diminished export to Great Britain. In 1859-60 its export was 17,11,600 maunds, value 34,67,000 or about 2 Rs. per maund, and in 1869-70, 9,13,140, value 33,20,000 Rs. or 3-12 per maund; so an equivalent of the sum paid in 1859-60 for 17,11,600 maunds was paid in 1869-70 for nearly half of that quantity. You are aware, gentlemen, that the market for this seed is also influenced by the demand of North America.

INDIAN TEA.

This is the last, but not the least article of importance which I have to notice as one which holds out the fairest prospects under its present aspect. I shall take the liberty, gentlemen, to detain you a few minutes on this subject, in order to submit before you its antee-

dents, though many of you, I daresay, may be acquainted with them. In or about 1836, that able and energetic political officer, Colonel Jenkins, the then Governor-General's agent at Cachar, brought to the notice of the Government, the discovery of the indigenous tea plants in the neighbourhood of Assam, from the accounts he had obtained from the Chinese Caravan which periodically visited that country. The co-operation of Dr. Wallich, the well-known botanist and late Superintendent of our Botanical Garden, was invited, and a number of shrubs procured from Assam, and tried in that garden in the first instance, and on the experiment being successful, a committee was formed at the Presidency composed of a Secretary to the Government, and certain European merchants, among whom was the late Mr. David Jardine, a member of the firm of Messrs. Jardine Skinner & Co. of this city, who took an active part in forwarding the laudable object of the committee, Dr. Wallich acting as their Secretary. With a view to give a fair trial to the capability of the soil to produce desirable kinds and qualities, tracts of land in Assam were placed under a systematic cultivation, and through the agency of Messrs. Jardine Skinner & Co., not only seeds and seedlings were procured from their China agents, Messrs. Jardine Matheson & Co. with the local aid of a gardener, named Mr. Fortune, sent out thither from England, but also planters, carpenters, and other workmen, with all sorts of necessary implements at the cost of the Government. All the processes of cultivating and manipulating teas were taught to the natives, and Dr. McClelland, a geologist of high abilities in the medical service, was deputed by the Government to Assam to furnish, after a scientific investigation, a report on all matters connected with tea plantations. His report which contained various important suggestions, was favourable. Samples of Assam tea of all descriptions, blacks and greens, were from time to time forwarded to the care of the Court of Directors, the reports of whose brokers were very flattering, but so far as I recollect, Greens were not much approved of. Small quantities were exhibited at public sales which fetched fancy prices, such as 8s. to 6s. per lb. for blacks, perhaps more. In March 1840, the tea cultivation was thrown open by the Government to public enterprise. The Assam Tea Company took over the Government plantation, but its management at the commencement failed to be as encouraging as it ought to have been. On its changing hands the result proved highly beneficial to the shareholders, and led to the extension of plantations under care of the agents of other Companies. It will be seen from the following statement how much this promising trade has progressed within the last ten years. In 1859-60, 16,000 packages only were despatched to Great Britain, value Rs. 9,87,600, and in 1869-70, 1,46,000 boxes, value 1,00,93,300 Rs. Thus within 10 years there was an increased export of 1,30,000 packages, and in value an increase of Rs. 91,05,700. From the English circular I have before referred to, I see the total delivery of Assam in 1870 was thirteen million four hundred seventy-two thousand and eight hundred, and the stock only four million three hundred nineteen thousand and two hundred lbs. The total delivery in Great Britain of tea of all descriptions in 1870 (China included) was one hundred forty-eight million five hundred ten thousand and two hundred lbs., of which the delivery of Assam formed a proportion of nearly ten per cent. This result is not a little encouraging to those interested in a trade now in an incipient state with hopeful prospects in store. The opinion expressed in the circular I have alluded to, is no less pleasing, viz., "Indian tea gains favour with consumers, who have absorbed 13 million pounds." Had it not been for the immense sums lavished away during the mania in tea shares in 1863 and 1864, a greater success might have been achieved by this time. It is not however too much to expect that in course of time China may have as much reason to be jealous of Indian tea, as India is now of her silk. Our own tea has in a manner already extirpated China tea from India, Indian black tea being now universally preferred to the other.

Gentlemen, I shall take leave of you after saying a few words, as the result of my knowledge and experience of half-a-century on the subject of opium. I know from the year 1820-21 to 1863-64 the produce gradually rose from about 4,200 to 64,000 chests, Behar and Benares. In earlier days it once sold so high as 4,500 Rs., and in 1839 so low as 195 Rs. per chest, the latter was owing to the capture and destruction in China at that time by a Chinese Commissioner named Lin, of 20,000 chests of Bengal and Malwa opium. Before the legalization of its import into China, a few years since, all foreign opium was sold by smuggling, as it must be well-known to you. In those days there would always be a stock in China on first hands of about 20,000 chests of Indian opium, but after the destruction, I have referred to, the exports of each year from India were nearly exhausted, as is the case now, for of late, as you may have observed, the export of our each sale's opium is nearly all sold off and delivered on arrival, and old stocks are very light there at the end of each year. We have been aware since these 25 or 30 years, that opium was grown in China and that its cultivation increased whenever the prices of Indian opium was high, and that on the other hand it was checked by a fall in the prices of that opium. It was the knowledge of these circumstances that induced the Government here to augment the cultivation in this country. Our merchants were conversant also with the notorious fact, that the strength of the opium of China was 2 to 1 of Indian opium. The additional fact now elicited by the Memo. I have alluded to are, that the cultivation had extended to almost all parts of China, and certain divisions of the country where opium was never smoked before; that the quality of the growth of several districts had improved; that the mass of the people had a taste for it, and that native opium was preferred on account of its cheapness, being 10 to 50 percent lower in value than foreign opium, with all charges of transit into the interior. It is likewise stated that consumption had increased in a much greater proportion than in former years. In the face of all these discouraging accounts, China consumed last year no less than 46,000 chests of Bengal, and about 39,000 of Malwa opium, in all 85,000 chests, at higher prices than those of the preceding year, and owing to this favorable out-turn an average of 1,121 Rs. was obtained at the Calcutta public sales, or Rs. 1.49 per chest more than the Budget Estimate of 1870. This may be, as it is said, attributed to short produce in China, if so, it cannot have been so universal as to affect the prices of native opium throughout the country, so as to give an impetus to foreign opium in those parts where the latter is used. At any rate, since it is admitted that the standard qualities of Bengal and Malwa are superior to those of the produce of China; that the dealers and speculators of China have a faith in the genuineness of Bengal opium in preference to any other; and that the consumption of all kinds is evidently increasing, it is not possible that foreign opium will be, if at all, ousted at least for years to come. To prevent such a mishap for India, the Government has always one infallible remedy at its command, which is to extend the cultivation as it is now doing, till the prices of Indian opium reach a point at which it would be beyond the possibility of China to compete with us, taking into account the difference between the relative qualities of Indian and China opium. Referring to the comparative low price cost of the opium on this side, say within 400 Rs. per chest, for qualities twice as good as China, India can well afford to sell in China for 800 Rs. with all charges included, instead of the high price at which Bengal is now selling there, and what our Government might lose in prices it would make up by the increase of quantity, and thereby check further progress in the cultivation in China. It is not in the nature of things that because the Chinese have now a taste for native opium, they will prefer inferior drugs at relatively higher prices than those of Indian opium. Should our Government actually find it indispensable to force down the prices of its own growth, it may, under such circumstance, deem it advisable to reduce the present rate of duty on Malwa, in which case the extension at the same time of its cultivation may be an inevitable consequence.

Since the Budget Estimate of this year, three public sales have taken place, April, May, and June—the general averages were Rs. 1,162, 1,254, and 1,352 respectively, the last showing an excess of Rs. 277 over the Budget Estimate, Rs. 1,075. This unexpected advance is owing to a deficiency in the produce in Behar and Benares of the season 1871-72* From all appearances it is more than probable that in March 1872, this estimate will be by far exceeded.

EXTERNAL COMMERCE OF BENGAL AND BOMBAY.

[BY WALTER P. CASSELS.]

The annexed statistics of the external trade of Bengal and Bombay during 12 years ending 30th April 1866, show, amongst others, the following results:—

Comparing the last three years before the increase of capital (1861-62 to 1863-64) with the first three years (1854-55 to 1856-57), the trade of Bombay shows the following increase:—

Exports	198.65 per cent.
Imports	177.82 "
Aggregate Exports and Imports	177.82 "

Comparing the last 3 years (1863-64 to 1865-66) with the first three years (1854-55 to 1856-57), the trade of Bombay shows the following increase:—

Exports	208.21 per cent.
Imports	181.70 "
Aggregate Exports and Imports	181.70 "

In 1863-1864, the year preceding the increase of capitals, the trade of Bombay, as compared with that of Bengal, was:—

Exports	57.80 per cent. more than Bengal.
Imports	111.11 "
Aggregate Exports and Imports	78.66 " "

During the four years ending 30th April 1864, the trade of Bombay averaged:—

Exports	42.00 per cent. more than Bengal.
Imports	67.00 "
Aggregate Exports and Imports	54.50 " "

The averages of the July and August Sales were Rs. 1,321, and 1,361 respectively.

To show that these comparative results were not momentary, it may be added that during the six years ending 30th April 1866, a period before and after the increase of capital, the trade of Bombay averaged :—

Exports	... ..	55.61 per cent. more than Bengal.
Imports	... ..	58.02 ..
Aggregate Exports and Imports	... ..	61.73 ..

Extract from letter addressed to Government by the Bank of Bombay, dated 23rd January 1865 :—“The Bank originally opened Branches in full faith that the present agreement would have been carried out as originally proposed, that at each Branch where there was a treasury the same should be handed over to the Bank : that a minimum Government balance would be fixed for each treasury, and that the amount of expenses incurred by Government would be paid to the Branch Bank for conducting the treasury business. Up to this day the Bank has not received charge of a single treasury, and the result is, as has been frequently pointed out, that the Branches of the Bank of Bombay, instead of proving feeders to the head office (as the Directors had every reason to expect they would be, had they been placed on an equal footing with the Bank of Bengal), have required to be fed constantly by the parent Bank, and that invariably to the greatest extent when money was most useful in Bombay.

COMPARATIVE STATEMENT OF THE VALUE OF THE IMPORTS BY SEA INTO BENGAL AND BOMBAY RESPECTIVELY DURING 12 YEARS ENDING 30TH APRIL 1866.

Converted into sterling at Exchange 2s. per Rupee.

Years.	BENGAL.			BOMBAY.			BENGAL.			BOMBAY.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£
1854—1855.	6,921,278	694,887	7,616,165	6,313,935	1,337,479	7,651,414	11,516,333	551,012	12,067,345	7,465,782	704,099	8,169,881
1855—1856.	8,186,162	6,011,226	14,197,388	6,439,637	4,973,380	11,413,017	13,633,030	255,361	13,888,391	3,942,899	1,349,016	10,291,915
1856—1857.	5,151,512	6,660,644	11,812,156	7,282,833	6,854,998	14,137,831	14,166,818	662,967	14,829,775	10,983,020	1,596,373	12,579,393
1857—1858.	7,617,769	8,246,898	15,864,667	8,365,560	7,498,597	15,864,157	11,329,863	502,842	11,832,705	12,392,654	2,282,705	14,675,359
1858—1859.	10,885,313	6,310,313	17,195,626	11,607,150	4,421,822	16,028,972	15,711,200	266,120	15,977,320	14,364,423	1,612,897	15,977,319
1859—1860.	13,166,917	8,008,654	21,175,571	11,798,470	7,539,418	19,337,888	13,983,385	1,017,786	15,001,171	14,196,684	1,318,767	15,515,452
1860—1861.	12,332,159	4,218,117	16,550,276	11,732,945	6,669,314	18,402,259	14,959,665	1,767,385	16,727,050	18,138,721	1,349,312	19,488,033
1861—1862.	11,198,429	4,633,785	15,832,214	11,625,527	9,501,106	21,126,633	15,469,858	1,007,328	16,477,186	19,600,672	2,482,357	21,289,959
1862—1863.	11,396,435	4,729,621	16,126,056	14,658,957	14,981,779	29,640,736	18,270,872	1,273,854	19,544,726	27,636,850	2,482,357	30,139,233
1863—1864.	11,445,968	5,611,163	17,057,131	18,916,852	11,099,128	30,015,980	23,167,877	2,979,643	26,147,520	39,221,984	2,016,491	41,268,025
1864—1865.	12,331,303	8,810,186	21,141,489	21,709,307	12,578,087	34,287,394	24,507,064	2,333,016	26,840,080	42,025,617	3,265,130	45,320,827
1865—1866.	13,739,498	9,181,041	22,920,539	18,494,392	16,955,175	35,449,567	24,741,565	4,446,385	29,187,950	37,053,739	3,071,073	40,124,863

STATEMENT OF THE VALUE OF IMPORTS AND EXPORTS BY SEA INTO BOMBAY DURING THE UNDER-NOTED PERIODS AS COMPARED WITH BENGAL.

Years.	ANNUAL PER CENTAGE.		Years.	PERIODS OF 3 YEARS—PER CENTAGE.				Years.	PERIODS OF 3 YEARS—PER CENTAGE.			
	More than Bengal.	Less than Bengal.		3 Years' Exports Bengal.		3 Years' Imports Bombay.			3 Years' Exports Bengal.		3 Years' Imports Bombay.	
	per cent.	per cent.		£	£	per cent.	per cent.		£	£	per cent.	per cent.
1854—1855.	0.50	..	1854—1855	36,631,709	33,202,202	..	9.96	1854—1855	10,785,511	31,011,189	..	23.89
1855—1856.	..	19.61	to 1856—1857	..	..	..	..	to 1856—1857	..	..	..	..
1856—1857.	..	4.59	1856—1857	..	..	..	..	1856—1857	..	..	..	..
1857—1858.	..	0.16	to 1858—1859	..	..	..	..	to 1858—1859	..	..	..	..
1858—1859.	0.72	..	1858—1859	53,962,704	53,254,017	..	1.35	1858—1859	45,811,106	46,111,692	0.72	..
1859—1860.	..	..	to 1860—1861	..	..	..	..	to 1860—1861	..	..	..	..
1860—1861.	0.61	..	1860—1861	..	..	..	..	1860—1861	52,639,659	70,927,201	34.74	..
1861—1862.	35.43	..	to 1862—1863	..	..	..	..	to 1862—1863	..	..	..	..
1862—1863.	73.96	..	1862—1863	..	..	..	..	1862—1863	..	..	..	..
1863—1864.	17.31	..	to 1864—1865	..	..	..	..	to 1864—1865	..	..	..	..
1864—1865.	62.15	..	1864—1865	61,080,009	105,957,371	72.98	..	1864—1865	82,175,110	126,713,655	54.19	..
1865—1866.	34.75	..	1865—1866	..	..	..	..	1865—1866	..	..	..	..

COMPARATIVE STATEMENT OF THE aggregate VALUE OF EXPORTS AND IMPORTS BY SEA, BENGAL AND BOMBAY, DURING 12 YEARS ENDING 30TH APRIL 1866.

Converted into sterling at Exchange 2s. per Rupee.

Years.	BENGAL.			BOMBAY.		
	Exports.	Imports.	Total.	Exports.	Imports.	Total.
	£	£	£	£	£	£
1854—1855.	12,967,345	7,616,165	20,583,510	8,169,881	7,651,414	15,821,295
1855—1856.	13,823,775	14,197,388	28,021,163	10,291,915	11,413,017	21,704,932
1856—1857.	14,832,705	11,812,156	26,644,861	12,579,393	14,137,831	26,717,224
1857—1858.	15,864,667	15,864,667	31,729,334	14,675,359	15,864,157	30,539,516
1858—1859.	18,916,852	16,028,972	34,945,824	16,028,972	15,711,200	31,740,172
1859—1860.	21,175,571	21,175,571	42,351,142	19,337,888	17,195,626	36,533,514
1860—1861.	16,550,276	16,550,276	33,100,552	18,402,259	15,864,157	34,266,416
1861—1862.	15,832,214	15,832,214	31,664,428	21,126,633	19,337,888	40,464,521
1862—1863.	16,126,056	16,126,056	32,252,112	21,266,859	18,270,872	39,537,731
1863—1864.	17,057,131	17,057,131	34,114,262	23,167,877	23,167,877	46,335,754
1864—1865.	21,141,489	21,141,489	42,282,978	34,287,394	24,507,064	58,794,458
1865—1866.	22,920,539	22,920,539	45,841,078	40,124,863	35,449,567	75,574,430

STATEMENT OF THE aggregate EXPORTS AND IMPORTS OF BOMBAY DURING THE UNDER-NOTED PERIODS AS COMPARED WITH THOSE OF BENGAL.

Years.	ANNUAL PER CENTAGE.		Years.	PERIOD OF 3 YEARS—PER CENTAGE.			
	More than Bengal.	Less than Bengal.		3 years' Exports & Imports Bengal.		3 years' Exports & Imports Bombay.	
	per cent.	per cent.		£	£	per cent.	per cent.
1854—1855.	..	19.62	1854—1855	77,417,220	64,213,451	..	17.01
1855—1856.	..	22.71	to 1856—1857	..	..	..	..
1856—1857.	..	9.88	1856—1857	..	..	..	..
1857—1858.	..	0.61	to 1858—1859	..	..	..	..
1858—1859.	3.37	..	1858—1859	99,773,090	99,375,709	..	0.38
1859—1860.	..	3.64	to 1860—1861	..	..	..	..
1860—1861.	13.10	..	1860—1861	101,398,779	138,845,829	36.93	..
1861—1862.	31.34	..	to 1862—1863	..	..	..	..
1862—1863.	61.99	..	1862—1863	..	..	..	..
1863—1864.	78.96	..	to 1864—1865	..	..	..	..
1864—1865.	65.91	..	1864—1865	143,255,530	232,371,026	62.20	..
1865—1866.	44.96	..	to 1865—1866	..	..	..	..

STATEMENT OF THE EXPORTS, IMPORTS, AND aggregate EXPORTS AND IMPORTS OF BOMBAY, AS COMPARED WITH THOSE OF BENGAL, DURING PERIODS OF SIX AND TWELVE YEARS RESPECTIVELY.

Years.	PER CENTAGE OF EXPORTS.		PER CENTAGE OF IMPORTS.		PER CENTAGE OF AGGREGATE EXPORTS AND IMPORTS.	
	More than Bengal.	Less than Bengal.	More than Bengal.	Less than Bengal.	More than Bengal.	Less than Bengal.
	per cent.	per cent.	per cent.	per cent.	per cent.	per cent.
1854—1855 to 1865—1866	..	10.87	..	4.53	..	7.65
1854—1855 to 1865—1866	46.23	..	58.02	..	51.73	..
1854—1855 to 1865—1866	24.12	..	29.73	..	26.73	..

STATEMENT OF THE VALUE OF EXPORTS, AND IMPORTS, aggregate EXPORTS AND IMPORTS OF BOMBAY RESPECTIVELY DURING 4 YEARS PRECEDING INCREASE OF CAPITAL OF THE BANK OF BOMBAY, AS COMPARED WITH THOSE OF BENGAL.

Years.	BENGAL.	BOMBAY.	Per centage more than Bengal.
1860—1861 to 1863—1864	78,786,859	112,195,226	42.40
1861—1862 to 1863—1864	69,816,182	103,929,033	57.90
1860—1861 to 1863—1864	144,603,041	216,124,264	49.46

STATEMENT OF EXPORTS, OF IMPORTS, AND OF aggregate EXPORTS AND IMPORTS, BOMBAY, DURING 12 YEARS ENDING 30TH APRIL 1866, SHOWING PER CENTAGE OF INCREASE ON PERIODS OF THREE YEARS RESPECTIVELY.

Years.	EXPORTS.		IMPORTS.		AGGREGATE EXPORTS AND IMPORTS.		Years.
	Total Value Periods of 3 years.	Per centage of Increase.	Total Value Periods of 3 years.	Per centage of Increase.	Total Value Periods of 3 years.	Per centage of Increase.	
1854-1855 to 1856-1857 to 1857-1858	31,041,189		33,202,262		64,243,451		1854-1855 to 1856-1857 to 1857-1858
1850-1860 to 1862-1863 to 1863-1864	46,141,892	48-64	53,234,917	60-33	99,376,709	64-68	1850-1860 to 1862-1863 to 1863-1864
1865-1866 to 1867-1868 to 1868-1869	70,927,201	53-71	67,918,62*	27-38	138,845,829	30-71	1865-1866 to 1867-1868 to 1868-1869
1865-1866 to 1867-1868 to 1868-1869	126,713,655	78-65	105,667,371	21-62	232,381,026	67-35	1865-1866 to 1867-1868 to 1868-1869
1863-1864 to 1865-1866 to 1866-1867	92,707,187		85,777,779		178,484,966		1863-1864 to 1865-1866 to 1866-1867
1854-1855 to 1856-1857 to 1863-1864	compared with first three years.	198-65	compared with first three years	158-34	compared with first three years.	177-82	1854-1855 to 1856-1857 to 1863-1864
1865-1866 to 1867-1868 to 1868-1869	compared with last three years.		compared with last three years.		compared with last three years.		1865-1866 to 1867-1868 to 1868-1869
1854-1855 to 1856-1857 to 1863-1864	compared with first three years.	308-21	compared with first three years.	218-22	compared with first three years.	261-70	1854-1855 to 1856-1857 to 1863-1864

* Three years before capital was increased.

STATEMENT SHOWING THE IMPORTS AND EXPORTS OF TREASURE IN EACH OF THE PRESIDENCIES OF INDIA, FROM 1814-15, (BEING ACCOUNT NO. 2, IN APPENDIX 42, TO LORDS' REPORT ON THE PETITION OF THE EAST INDIA COMPANY.)

	BENGAL.				MADRAS.			
	Imports.	Exports.	Net Imports.	Net Exports.	Imports.	Exports.	Net Imports.	Net Exports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1814-15	1,08,86,444	1,54,625	1,05,31,819	.....	10,08,070	1,00,640	9,08,321	.....
1815-16	1,80,34,071	15,750	1,80,18,321	.....	11,17,010	1,07,550	10,09,460	.....
1816-17	3,18,51,985	1,69,000	3,16,82,985	.....	17,42,272	2,44,100	14,98,103	.....
1817-18	3,20,27,029	3,17,250	3,17,09,779	.....	17,28,423	45,774	16,82,648	.....
1818-19	4,71,02,404	2,70,638	4,69,12,056	.....	23,70,668	98,087	22,81,581	.....
1819-20	4,06,46,023	30,98,921	3,75,47,104	.....	18,05,953	1,80,266	16,16,687	.....
1820-21	2,36,17,241	11,39,363	2,24,77,878	.....	23,02,402	14,350	22,88,052	.....
1821-22	2,14,54,636	1,23,99,395	90,55,141	.....	25,34,990	1,00,898	24,34,092	.....
1822-23	1,79,68,452	15,945	1,70,52,597	.....	81,21,737	1,52,561	79,69,176	.....
1823-24	1,20,95,420	75,65,823	45,29,597	.....	12,39,600	7,92,295	5,37,692	.....
1824-25	94,02,213	16,9,407	77,92,753	.....	43,91,384	21,76,819	22,14,565	.....
1825-26	1,04,00,972	1,39,704	1,02,71,268	.....	22,47,356	60,60,097	38,12,741	.....
1826-27	1,22,88,328	11,16,032	1,11,72,296	.....	28,31,624	7,02,239	21,29,385	.....
1827-28	1,41,39,692	44,89,967	96,49,725	.....	25,19,945	39,13,817	13,93,872	.....
1828-29	65,08,526	17,63,133	47,45,393	.....	14,78,685	11,08,893	3,69,792	.....
1829-30	98,14,354	10,49,322	87,65,032	.....	10,83,067	64,01,232	53,18,165	.....
1830-31	90,12,147	33,05,935	57,06,212	.....	11,37,537	.....	.....	.....
1831-32	35,14,638	1,14,45,478	.....	.....	9,21,864	33,69,450	24,47,586	.....
1832-33	51,71,963	75,39,535	.....	26,62,462	18,46,370	8,11,080	10,35,290	.....
1833-34	56,84,766	24,75,527	32,09,239	.....	11,45,275	20,13,451	8,68,176	.....
1834-35	64,82,243	6,65,540	57,96,699	.....	15,31,150	10,04,778	4,06,374	.....
1835-36	63,71,087	6,65,094	57,05,993	.....	11,27,692	3,13,239	8,14,453	.....
1836-37	61,25,274	16,13,164	45,12,110	.....	7,69,640	7,26,158	39,422	.....
1837-38	1,04,88,630	14,04,397	90,84,233	.....	12,85,420	10,64,318	2,21,102	.....
1838-39	1,21,90,314	16,27,000	1,05,63,314	.....	13,11,340	9,13,371	3,97,969	.....
1839-40	1,22,67,667	20,00,174	1,02,67,493	.....	11,24,062	12,74,404	.....	1,50,342
	30,30,01,662	6,88,36,741	33,47,28,011	1,05,03,000	4,52,52,764	3,55,65,656	2,38,18,469	1,41,71,201

	BOMBAY.				BENGAL, MADRAS, AND BOMBAY.			
	Imports.	Exports.	Net Imports.	Net Exports.	Imports.	Exports.	Net Imports.	Net Exports.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1814-15	4,71,700	6,51,680	23,20,020	.....	1,46,67,114	9,06,064	1,37,60,160	.....
1815-16	69,47,888	77,430	59,70,458	.....	2,61,98,809	2,00,739	2,49,98,070	.....
1816-17	80,12,743	42,103	79,70,640	.....	4,16,07,900	.....	4,11,51,068	.....
1817-18	1,16,06,652	2,94,172	1,14,02,680	.....	4,64,22,903	6,27,190	4,47,95,713	.....
1818-19	1,83,14,080	57,635	1,82,56,445	.....	6,75,86,252	3,35,200	6,76,50,052	.....
1819-20	70,59,032	6,16,365	64,42,667	.....	4,85,11,010	39,04,502	4,80,06,408	.....
1820-21	67,02,319	4,96,244	62,06,075	.....	3,27,12,022	16,19,857	3,10,92,165	.....
1821-22	52,2,765	4,67,987	47,34,785	.....	2,91,92,291	1,30,34,390	1,61,58,001	.....
1822-23	58,08,883	3,90,143	54,18,740	.....	2,57,98,129	5,84,853	2,52,13,276	.....
1823-24	68,79,401	15,66,527	53,12,874	.....	2,12,14,711	98,34,653	1,18,20,068	.....
1824-25	71,67,033	.....	64,94,651	.....	2,05,60,396	44,38,648	1,84,22,168	.....
1825-26	1,15,35,769	1,35,973	1,11,92,805	.....	2,39,38,111	54,24,649	1,85,13,462	.....
1826-27	96,45,945	2,68,102	93,79,733	.....	2,47,05,397	20,83,454	2,26,21,943	.....
1827-28	1,25,91,908	7,03,271	1,17,88,637	.....	2,91,60,175	60,98,075	2,00,82,100	.....
1828-29	1,27,04,920	20,00,940	1,07,03,980	.....	2,07,42,341	48,87,216	1,58,55,125	.....
1829-30	1,10,22,000	22,97,468	87,24,532	.....	2,19,25,811	69,39,622	1,25,36,289	.....
1830-31	1,01,53,128	16,10,385	85,33,743	.....	1,73,02,882	60,52,182	1,12,50,660	.....
1831-32	73,48,868	20,85,147	53,20,721	.....	1,18,22,669	1,73,80,483	.....	55,57,813
1832-33	49,49,618	18,58,270	30,91,348	.....	1,14,07,071	1,27,06,494	.....	12,99,423
1833-34	1,19,34,387	11,53,484	1,07,80,903	.....	1,87,64,418	56,42,842	1,31,21,576	.....
1834-35	1,17,72,307	3,24,601	7,14,47,706	.....	1,97,65,708	20,84,926	1,77,10,779	.....
1835-36	1,40,19,617	4,01,170	1,36,18,447	.....	2,30,18,906	12,82,453	2,07,36,453	.....
1836-37	1,34,76,818	3,00,018	1,31,76,800	.....	2,03,61,672	26,39,340	1,77,22,332	.....
1837-38	1,46,28,754	9,37,908	1,36,88,846	.....	2,64,01,073	34,06,583	2,29,94,490	.....
1838-39	1,66,07,541	9,39,097	1,56,68,444	.....	3,01,09,193	34,79,058	2,66,30,135	.....
1839-40	60,60,713	14,30,593	46,30,120	.....	1,94,52,242	47,05,231	1,47,47,011	.....
	25,38,80,063	2,16,56,255	23,22,23,808	.....	69,21,14,489	12,60,78,582	67,23,33,283	67,97,346

The Consignments of Treasure between the several Ports and Presidencies in India are excluded from the above Statement.

STATEMENT OF THE VALUE OF THE IMPORTS AND EXPORTS BETWEEN THE SEVERAL PRESIDENCIES OF BRITISH INDIA AND THE UNITED KINGDOM, AND OTHER COUNTRIES, IN EACH YEAR, FROM 1844-5 TO 1849-50.

	Merchandise and Treasure.					Treasure.					Merchandise.					Total.			
	Bengal.		Bombay.		Madras.		Bengal.		Madras.		Bombay.		Bengal.		Madras.		Bombay.		
	Rs.	Rt.	Rs.	Rt.	Rs.	Rt.	Rs.	Rt.	Rs.	Rt.	Rs.	Rt.	Rs.	Rt.	Rs.		Rt.	Rs.	Rt.
1844-5	1,091,307		1,133,063		4,261,165		153,150		64,022,848		2,172,221		2,172,221		2,172,221		2,172,221		2,172,221
1845-6	2,170,013		3,110,915		4,781,478		1,127,002		5,711,087		3,185,541		3,185,541		3,185,541		3,185,541		3,185,541
1846-7	2,783,898		3,570,861		5,530,652		730,380		11,252,774		3,185,541		3,185,541		3,185,541		3,185,541		3,185,541
1847-8	2,483,060		1,964,463		5,032,411		12,354,212		1,016,883		3,502,500		3,502,500		3,502,500		3,502,500		3,502,500
1848-9	2,081,162		1,964,124		5,240,787		4,264,892		1,240,681		4,264,892		4,264,892		4,264,892		4,264,892		4,264,892
1849-50	3,241,515		1,804,374		8,415,035		6,014,308		91,540,711		6,014,308		6,014,308		6,014,308		6,014,308		6,014,308
1850-1	4,519,755		78,983,225		1,783,653		5,433,648		93,991,174		5,433,648		5,433,648		5,433,648		5,433,648		5,433,648
1851-2	4,362,101		67,833,668		1,783,653		5,433,648		93,991,174		5,433,648		5,433,648		5,433,648		5,433,648		5,433,648
1852-3	3,911,338		68,111,805		1,603,629		4,143,000		1,643,711		4,143,000		4,143,000		4,143,000		4,143,000		4,143,000
1853-4	4,474,726		65,022,637		3,817,974		7,181,051		1,581,051		7,181,051		7,181,051		7,181,051		7,181,051		7,181,051
1854-5	5,989,002		1,046,940		1,087,479		6,171,181		99,016		6,171,181		6,171,181		6,171,181		6,171,181		6,171,181
1855-6	6,233,171		84,991,134		1,896,645		6,450,945		1,383,287		6,450,945		6,450,945		6,450,945		6,450,945		6,450,945
1856-7	5,313,429		88,18,041		1,597,610		5,792,384		14,224		5,792,384		5,792,384		5,792,384		5,792,384		5,792,384
1857-8	4,613,614		97,66,641		1,344,042		5,512,104		1,416,691		5,512,104		5,512,104		5,512,104		5,512,104		5,512,104
1858-9	4,389,044		94,80,720		1,221,854		7,589,207		1,218,654		7,589,207		7,589,207		7,589,207		7,589,207		7,589,207
1859-60	5,223,117		90,90,045		1,129,556		12,14,371		12,14,371		12,14,371		12,14,371		12,14,371		12,14,371		12,14,371
1860-1	4,082,036		88,01,711		7,914,265		3,066,720		6,05,549		3,066,720		3,066,720		3,066,720		3,066,720		3,066,720
1861-2	5,887,987		1,121,141,95		11,014,956		3,975,318		5,65,984		3,975,318		3,975,318		3,975,318		3,975,318		3,975,318
1862-3	6,689,210		1,275,809		13,241,833		4,954,702		16,13,164		4,954,702		4,954,702		4,954,702		4,954,702		4,954,702
1863-4	6,765,700		96,62,085		11,242,801		4,338,221		14,04,337		4,338,221		4,338,221		4,338,221		4,338,221		4,338,221
1864-5	6,791,815		1,02,94,838		11,774,768		4,512,365		16,27,000		4,512,365		4,512,365		4,512,365		4,512,365		4,512,365
1865-6	6,909,358		1,228,678		10,821,416		5,969,719		29,00,174		5,969,719		5,969,719		5,969,719		5,969,719		5,969,719
1866-7	8,060,951		1,044,688		13,515,842		7,054,381		14,62,081		7,054,381		7,054,381		7,054,381		7,054,381		7,054,381
1867-8	8,068,341		1,212,824		13,252,170		7,120,484		13,91,555		7,120,484		7,120,484		7,120,484		7,120,484		7,120,484
1868-9	7,383,387		1,301,916		13,551,246		8,820,858		7,19,841		8,820,858		8,820,858		8,820,858		8,820,858		8,820,858
1869-70	9,891,098		1,641,627		16,912,121		7,760,123		13,57,947		7,760,123		7,760,123		7,760,123		7,760,123		7,760,123
1870-1	9,822,971		1,412,172		17,029,731		6,189,133		28,70,792		6,189,133		6,189,133		6,189,133		6,189,133		6,189,133
1871-2	9,815,759		1,516,148		15,954,171		6,116,365		28,54,743		6,116,365		6,116,365		6,116,365		6,116,365		6,116,365
1872-3	9,228,094		1,272,963		13,322,371		5,663,167		30,50,711		5,663,167		5,663,167		5,663,167		5,663,167		5,663,167
1873-4	7,961,571		1,212,429		19,065,015		6,191,993		75,08,756		6,191,993		6,191,993		6,191,993		6,191,993		6,191,993
1874-5	9,003,039		1,212,429		17,312,993		7,026,706		35,12,708		7,026,706		7,026,706		7,026,706		7,026,706		7,026,706
1875-6	10,148,387		1,272,842		17,312,993		7,026,706		35,12,708		7,026,706		7,026,706		7,026,706		7,026,706		7,026,706

THE Statistical Reporter,

SUPPLEMENT TO
"THE INDIAN ECONOMIST."

A MONTHLY JOURNAL OF STATISTICAL ENQUIRIES CONCERNING INDIA.

Vol. III.]

BOMBAY, TUESDAY, 21ST MAY 1872.

[No. 10.

STATISTICS OF TRADE OF INDIA.

Export Trade of Bombay—1835 to 1863.

1835-36	Rs. 4,94,25,125 Annual average.
1840-45	" 4,84,45,186 "
1845-49	" 4,82,68,405 "
1849-52	" 6,88,07,444 "
1852-57	" 8,68,47,000 "
1861-62	" 15,77,46,225 "
1862-63	" 27,17,58,887 "

Net Imports of Bullion into India per annum from date of Mahratta War.

30 Years.	1819-20 to 1823-24	£ 3,377,000	} 34,70,000 in 30 Years.
	1824-25 to 1828-29	" 1,972,000	
	1829-30 to 1833-34	" 904,000	
	1834-35 to 1838-39	" 2,115,000	
	1839-40 to 1843-44	" 1,750,000	
	1844-45 to 1848-49	" 1,750,000	20,200,000 in 10 Years.
30 Years.	1844-50 to 1854-55—6 Years	" 8,850,000	19,753,000 in 6 Years.
	1855-56 to 1856-57—2 "	" 11,080,000	22,860,000 in 2 Years.
	1857-58 to 1860-61—4 "	" 15,000,000	60,000,000 in 4 Years.
	1861-62 to 1865-66—5 "	" 20,000,000	100,000,000 in 5 Years.

Net Imports of Bullion into Bombay—1835 to 1863.

1835-36	Rs. 1,33,05,641 Annual average.
1840-45	" 1,17,74,088 "
1845-49	" 1,02,25,701 (Lowest Point.)
1849-52	" 1,02,12,261 Annual average.
1852-57	" 3,28,18,063 "
1857-62	" 5,21,33,711 "
1862-63	" 11,09,94,264 "

Net Imports of Bullion into India.

1700 to 1757	Estimate by IXth Report 1758	£ 1,250,000 Per annum.
1758 to 1782	25 Years average	" " " "

VALUE OF IMPORTS INTO EACH PRESIDENCY OR PROVINCE, BY SEA, OF BRITISH INDIA.

Years ended.	Bengal.		British Burmah.		Madras.		Bombay.		Total.
	Merchandise.	Treasure.	Merchandise.	Treasure.	Merchandise.	Treasure.	Merchandise.	Treasure.	
	£	£	£	₹	₹	₹	₹	₹	₹
31 Mar. 30 April.	1861	12,020,634	3,529,643	Included under Bengal.	2,024,872	1,180,225	9,448,210	5,067,209	34,170,798
	1862	10,290,394	4,079,964	600,145	33,645	2,120,828	1,333,201	9,487,785	37,272,417
	1863	10,341,961	4,737,495	530,370	33,277	1,653,700	1,734,040	10,107,044	43,141,351
	1864	10,243,680	4,836,639	497,779	67,740	2,133,181	1,021,843	14,270,930	50,104,171
	1865	10,757,919	7,022,284	690,388	112,027	2,230,156	2,032,533	11,162,860	49,614,376
	1866	12,377,477	8,322,857	738,910	130,838	2,511,680	1,981,176	13,099,752	54,164,539
	1867	12,801,105	6,175,645	720,737	60,847	2,379,208	765,322	13,117,565	49,278,619
	1868	17,579,238	4,280,925	1,052,455	77,758	2,972,291	709,678	13,793,846	67,196,391
	1869	16,930,555	4,380,816	1,349,980	38,854	3,005,848	1,098,741	14,507,304	50,943,191
	1870	14,833,420	4,692,653	1,033,735	33,950	3,032,319	1,054,059	14,027,995	46,582,336

EXPORTS.

31 Mar. 30 April.	1861	13,198,750	457,747	Included under Bengal.	2,631,303	217,484	17,150,543	414,318	34,960,154
	1862	12,055,001	155,859	1,422,575	3,399	3,317,404	96,430	18,922,462	42,757,112
	1863	15,260,923	458,364	1,374,377	2,729	4,974,277	115,449	26,311,368	49,970,783
	1864	13,640,321	683,644	1,823,304	2,360	4,273,105	94,557	38,084,759	44,965,000
	1865	17,579,475	255,321	2,929,522	4,285	6,815,243	104,215	40,322,077	69,471,791
	1866	19,321,388	875,083	2,841,227	6,295	7,607,332	161,983	36,743,176	81,563,433
	1867	16,944,168	854,262	1,232,811	35,191	2,968,324	310,794	20,685,649	44,291,497
	1868	19,827,286	239,412	1,601,962	27,516	4,228,713	74,050	24,887,658	51,237,688
	1869	20,923,445	439,374	2,118,080	8,633	5,998,141	117,900	22,945,870	53,706,850
	1870	20,814,448	156,673	1,770,076	9,336	5,781,769	290,601	21,105,082	53,510,127

TOTAL VALUE OF MERCHANDISE AND TREASURE RESPECTIVELY EXPORTED FROM BRITISH INDIA, BY SEA, TO FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

Years.	Merchandise.	Treasure.	Total.
	₹	₹	₹
1858	27,456,036	822,438	28,278,474
1859	19,881,671	689,427	20,571,098
1860	27,060,203	929,007	28,000,210
1861	32,070,606	1,119,519	33,190,125
1862	36,317,042	683,365	37,000,407
1863	47,350,845	1,111,140	48,461,985
1864	65,625,449	1,270,435	66,895,884
1865	68,027,016	1,444,775	69,471,791
1866	65,491,123	2,165,352	67,656,475
1867	41,859,991	2,431,503	44,291,494

TOTAL VALUE OF MERCHANDISE AND TREASURE RESPECTIVELY IMPORTED INTO EACH PROVINCE OF BRITISH INDIA, BY SEA, FROM FOREIGN COUNTRIES IN EACH YEAR ENDED 30TH APRIL.

Years.	Bengal.			British Burmah			Madras.			Bombay.			Total.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
1858	7,774,291	7,130,2	4,000,502	500,145	35,645	535,790	1,556,832	1,107,284	2,223,096	6,147,240	7,161,961	13,609,467	15,277,629	15,815,436	14,069,09
1859	10,596,106	6,500,321	14,159,427	538,679	35,277	572,956	1,792,531	845,899	2,858,400	9,359,942	6,410,881	15,770,823	15,728,579	12,917,071	34,515,650
1860	12,947,119	7,770,479	20,717,698	497,779	67,710	565,519	1,958,982	1,002,164	3,000,846	9,378,330	7,521,329	16,900,459	21,285,140	16,356,083	40,622,103
1861	12,090,634	3,529,043	15,650,277	739,910	36,844	875,754	2,021,872	1,180,225	3,205,097	9,148,210	5,967,219	15,415,419	23,483,718	10,677,077	34,116,703
1862	10,230,394	4,076,964	14,307,358	538,679	35,277	572,956	2,150,028	1,353,391	3,471,519	9,405,965	9,187,785	18,650,750	22,320,132	11,051,685	37,272,417
1863	10,243,680	4,836,639	15,080,219	497,779	67,710	565,519	1,853,700	1,704,040	3,409,040	10,107,041	14,088,255	24,190,299	27,115,500	20,508,067	13,141,361
1864	10,737,919	7,022,281	17,760,200	609,083	112,027	812,015	2,230,154	2,032,533	4,262,687	11,270,050	16,196,459	27,466,509	27,115,500	22,062,581	30,108,171
1865	12,377,477	9,222,947	20,700,324	739,910	36,844	875,754	2,813,069	1,981,176	4,894,245	13,600,552	16,116,300	30,086,112	21,500,923	21,303,352	10,514,275
1867	12,801,205	6,175,643	18,976,850	729,737	60,347	790,084	2,370,208	765,522	3,111,750	13,137,565	4,227,700	19,372,455	21,038,715	29,557,301	42,275,619

TOTAL VALUE OF ALL IMPORTS (INCLUDING TREASURE) INTO BRITISH INDIA, BY SEA, DISTINGUISHING THE COUNTRIES WHENCE RECEIVED IN EACH YEAR ENDED 30TH APRIL.

Countries.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.
	£	£	£	£	£	£	£	£	£	£
United Kingdom	11,821,549	10,759,189	24,503,849	31,679,022	29,883,813	19,576,197	3,213,669	23,719,189	21,912,617	22,763,501
Aden	611,116	258,288	311,803	297,665	477,512	900,800	282,094	1,000,510	207,677	200,374
Africa, Coast of	267,359	302,618	312,000	191,822	221,866	251,249	235,283	192,361	222,850	183,471
America, North and South	128,701	216,436	217,680	107,411	128,383	113,562	90,327	143,861	133,127	70,424
Arabian and Persian Gulfs and Red Sea	1,224,200	1,228,594	1,163,643	101,109	924,046	1,000,332	1,306,854	1,731,200	2,490,514	1,350,181
Australia	283,370	308,031	884,631	1,081,135	1,208,408	2,301,134	4,321,190	3,749,322	1,780,714	1,022,786
Batavia, Java and Sumatra	25,200	16,013	4,863	4,821	1,441	806	27,585	3,917	3,712	17,712
Ceylon	654,825	928,819	67,306	614,619	1,000,192	1,616,681	1,660,516	2,965,351	1,975,005	1,420,968
China	3,417,648	6,217,665	3,145,268	2,500,965	3,806,063	4,587,803	3,819,961	4,278,905	8,845,238	8,369,291
France	910,256	648,246	623,475	696,657	562,041	2,129,030	2,442,818	3,257,933	3,003,218	1,103,268
Maldiv Islands	19,581	11,068	16,369	22,130	21,136	11,322	31,333	28,801	29,496	19,355
Mauritius and Bourbon	381,807	353,920	334,376	317,779	247,080	360,192	590,479	281,291	583,712	487,720
Mediterranean Ports	43,266	14,491	36,504	31,000	30,588	3,411	15,886	9,734	6,756	9,884
Penang, Singapore, and Malacca	988,773	1,028,144	873,927	956,029	1,468,425	1,165,751	1,480,900	1,252,364	3,155,366	1,703,683
Siam	24,115	50,961	33,439	9,659	47,780	67,437	50,744	73,579	26,379	19,070
Suez and Alexandria	4,287,177	2,19,280	5,408,905	7,390,011	5,670,131	8,19,912	10,104,294	6,491,821	8,618,102	2,756,843
Other Countries	38,311	89,047	76,563	118,476	104,694	99,001	85,308	56,483	62,036	506,861
Total	31,063,065	34,545,650	40,622,103	54,170,793	37,272,417	43,141,351	60,108,171	49,514,275	56,156,329	42,275,619

Note.—The Treasure imported into India from Suez has not been rendered separately from that received from United States in 1861, the item being for Merchandise alone, hence the difference as compared with previous years. * Including Japan in 1865 and 1866.

VALUE OF THE PRINCIPAL ARTICLES OF MERCHANDISE AND OF TREASURE IMPORTED INTO BRITISH INDIA, BY SEA, FROM FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

Principal Articles.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.
	£	£	£	£	£	£	£	£	£	£
Apothecaries' and Medical Stores, Medicines, &c.	31,710	43,606	39,291	39,715	39,315	54,243	64,854	64,434	81,360	16,091
Apparel	402,338	656,126	451,959	374,909	403,937	416,584	452,884	534,890	510,323	327,461
Arms, Ammunition, and Military Stores	1,932,578	710,158	1,118,190	729,423	1,118,752	481,132	336,036	354,749	429,677	82,918
Books and Stationery	200,093	241,896	269,804	299,505	274,998	364,812	410,752	365,315	375,381	288,140
Carriages	13,688	15,841	11,535	37,240	26,885	34,666	49,355	127,045	122,116	86,460
Coal and Coke	170,634	151,638	154,287	301,033	345,991	274,766	292,927	357,612	466,803	512,823
Cotton Twist and Yarn	943,920	1,714,216	2,047,115	1,748,183	1,472,444	1,270,101	1,529,001	1,181,420	1,061,144	2,572,700
Cotton Goods	4,782,698	8,088,927	8,651,813	9,309,935	8,772,916	8,360,229	10,416,662	11,035,856	11,949,214	12,824,106
Drugs	67,652	67,029	80,586	107,943	60,222	113,136	120,599	73,777	72,709	113,025
Dyes of all Kinds	74,035	46,885	67,125	99,119	62,569	96,904	162,817	65,636	64,271	107,171
Fruits and Nuts	226,440	232,115	189,495	218,906	309,379	318,170	333,942	366,376	392,146	223,276
Glassware of Kinds	156,746	134,379	252,229	250,078	208,073	213,271	249,149	111,470	306,505	177,724
Gums	57,467	65,458	37,198	58,504	61,308	78,652	63,163	67,791	63,971	46,828
Horses	186,581	490,623	288,338	89,918	43,850	38,392	42,071	33,019	37,071	51,369
Ice	25,050	23,916	23,590	23,110	23,721	42,045	22,904	47,833	61,991	21,284
Jewellery and Precious Stones	170,411	227,312	316,117	305,328	280,434	365,024	413,791	452,292	962,945	333,364
Machinery of all Kinds	465,453	587,566	871,531	870,251	563,883	506,516	585,616	551,156	588,182	601,740
Malt Liquors	239,308	421,928	539,497	448,475	429,414	649,792	712,393	171,917	528,466	652,024
Metal Manufactures	375,689	417,011	454,457	386,748	383,694	424,188	418,673	608,101	647,206	359,422
Copper	309,019	651,947	820,135	1,082,312	991,098	1,189,641	1,361,416	1,661,927	1,322,874	899,463
Iron	494,054	1,107,222	571,839	454,438	603,222	678,312	724,706	586,712	488,374	631,197
Lead	4,308	19,132	19,470	19,680	29,516	38,212	66,092	49,296	41,380	36,032
Metals. Raw	45,993	88,315	226,035	120,527	110,118	97,190	119,263	101,897	60,866	85,397
Spelter	51,680	73,110	53,967	45,917	96,773	80,129	49,980	60,943	24,932	63,890
Steel	88,255	64,885	95,362	121,763	130,065	104,384	161,924	256,602	93,231	224,872
Tin	131,716	93,084	219,560	271,955	207,043	411,361	484,968	434,341	364,463	392,889
Other Sorts	164,732	217,262	278,708	214,744	189,676	114,631	111,681	213,868	304,576	116,157
Naval Stores	66,896	85,999	76,591	72,775	73,710	78,955	96,346	134,813	96,802	76,308
Paints and Colours	31,850	38,128	43,502	39,914	29,980	39,510	46,083	40,278	32,117	26,280
Perfumery	56,165	74,787	58,203	57,306	60,301	64,192	79,721	90,256	91,368	58,151
Provisions and Oilman's Stores	221,777	213,481	224,426	209,990	193,810	202,986	248,877	238,760	286,567	296,142
Railway Materials and Stores	989,652	1,233,378	1,706,092	1,903,304	1,506,580	1,163,852	1,267,240	687,672	1,435,920	2,001,417
Salt	271,035	207,723	158,444	304,339	236,893	359,626	316,032	341,967	266,299	356,114
Silk, Raw	377,990	504,903	307,560	404,870	413,999	392,359	385,507	329,315	511,259	423,866
Silk Goods	103,023	147,740	221,116	259,696	198,442	342,111	456,781	443,499	357,890	418,070
Spices of all Kinds	147,670	208,918	85,549	104,690	206,662	181,260	197,974	197,183	137,189	278,435
Spirits	166,253	369,700	241,449	181,377	251,369	452,603	312,632	324,552	416,292	368,223
Sugar and Sugar Candy	203,374	270,313	135,677	220,270	232,766	382,312	429,136	818,627	563,305	541,817
Tea	102,702	272,881	164,282	104,064	96,918	171,596	148,824	125,744	186,310	131,727
Telegraph Stores	190	4,000	19,691	5,487	1,836	2,703	6,322	7,820	19,225	10,225
Timber and Woods	48,256	70,000	60,087	83,180	72,915	70,722	54,465	78,876	132,611	53,223
Tobacco	101,614	171,859	80,715	89,781	31,028	52,282	106,783	104,167	70,909	89,660
Umbrellas	93,910	70,306	58,152	66,066	63,264	65,690	63,081	60,714	65,895	64,106
Wines	216,085	564,810	445,629	310,119	290,393	339,329	429,339	402,393	474,341	476,647
Woollen Goods	261,589	294,258	358,557	222,813	245,660	290,221	611,670	867,931	683,132	576,481
Total of all Merchandise	15,277,629	21,728,579	24,265,140	23,493,716	23,820,432	22,632,384	27,145,690	28,150,623	29,799,228	29,038,716
„ Treasure	15,816,436	12,817,071	16,350,963	10,677,077	14,961,965	29,508,967	22,062,581	21,363,352	26,527,301	13,286,904
Total Merchandise and Treasure	31,094,065	34,545,650	40,616,103	34,170,793	38,782,397	52,141,351	49,208,271	49,513,975	56,326,529	42,325,620

* Including medicines.

VALUE OF THE PRINCIPAL ARTICLES OF MERCHANDISE EXPORTED FROM BRITISH INDIA, BY SEA, TO FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

Principal Articles.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
	£	£	£	£	£	£	£	£	£	£
Coffee	19,227	185,096	186,522	337,433	515,257	657,672	801,909	801,909	735,102	414,107
Tea	4,301,768	4,091,100	5,657,924	7,542,168	15,779,040	35,894,795	37,573,637	37,573,637	5,587,389	16,151,377
Gold	91,882	41,112	783,586	783,586	783,586	1,072,577	1,072,577	1,072,577	1,783,153	1,783,153
Opium	1,734,839	1,734,839	2,021,298	1,848,453	1,848,453	1,848,453	1,848,453	1,848,453	1,848,453	1,848,453
Wool	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115	2,445,115
Other kinds	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172	3,449,172
Wheat	118,945	118,945	118,945	118,945	118,945	118,945	118,945	118,945	118,945	118,945
Other kinds	168,441	168,441	168,441	168,441	168,441	168,441	168,441	168,441	168,441	168,441
Guns	27,014	27,014	27,014	27,014	27,014	27,014	27,014	27,014	27,014	27,014
Rice and Skins	698,702	698,702	698,702	698,702	698,702	698,702	698,702	698,702	698,702	698,702
Ivory and Ivory Ware	119,104	119,104	119,104	119,104	119,104	119,104	119,104	119,104	119,104	119,104
Jewellery and Precious Stones	520,486	520,486	520,486	520,486	520,486	520,486	520,486	520,486	520,486	520,486
Jute and Jute Manufactures	109,111	109,111	109,111	109,111	109,111	109,111	109,111	109,111	109,111	109,111
Leas	265,271	265,271	265,271	265,271	265,271	265,271	265,271	265,271	265,271	265,271
Oils	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655	9,104,655
Salt	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001	1,380,001
Seeds of all Sorts	156,473	156,473	156,473	156,473	156,473	156,473	156,473	156,473	156,473	156,473
Silk, raw	166,221	166,221	166,221	166,221	166,221	166,221	166,221	166,221	166,221	166,221
Silk, goods	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711	1,175,711
Spice and Sugar Candy	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Tea	387,104	387,104	387,104	387,104	387,104	387,104	387,104	387,104	387,104	387,104
Wool, raw	227,515	227,515	227,515	227,515	227,515	227,515	227,515	227,515	227,515	227,515
Woolen Manufactures										
Total of all Merchandise Exported	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000
Treasure	322,438	322,438	322,438	322,438	322,438	322,438	322,438	322,438	322,438	322,438
Total Merchandise and Treasure	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438

VALUE OF BULLION OR TREASURE IMPORTED INTO AND EXPORTED FROM EACH PRESIDENCY OF BRITISH INDIA, BY SEA, FOR EACH YEAR ENDED 30TH APRIL, DISTINGUISHING GOLD AND SILVER SEPARATELY.

Years.	Imports.				Exports.			
	Bengal.	Mad as.	Bombay.	Total.	Bengal.	Mad as.	Bombay.	Total.
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
1858	538,697	6,278,114	353,611	810,653	164,523	40,577	594,365	464,887
1859	2,217,169	3,244,052	252,971	5,962,811	4,413,742	4,316	5,946,365	4,413,742
1860	1,033,739	4,496,710	321,033	7,981,131	3,467,983	6	4,467,983	3,467,983
1861	1,257,825	2,271,318	485,000	4,944,853	3,467,983	152	3,467,983	3,467,983
1862	1,852,823	2,477,996	708,095	6,539,464	4,053,332	1,000	6,539,464	4,053,332
1863	1,246,298	2,934,474	1,699,689	7,450,011	4,053,332	18,160	7,450,011	4,053,332
1864	2,559,721	2,808,817	1,682,965	8,894,418	4,053,332	11,172	8,894,418	4,053,332
1865	3,028,528	4,135,753	1,682,965	10,582,135	4,053,332	64,119	10,582,135	4,053,332
1866	1,701,615	6,738,120	745,969	12,250,271	3,925,310	28,510	12,250,271	3,925,310
1867	1,527,424	4,791,568	391,406	6,610,406	3,925,310	75,008	6,610,406	3,925,310
Total of all Merchandise	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000	27,450,000
Treasure	322,438	322,438	322,438	322,438	322,438	322,438	322,438	322,438
Total Merchandise and Treasure	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438	28,272,438

Note.—British Burmah is included under Bengal.

VALUE OF THE PRINCIPAL ARTICLES OF EXPORTS AND IMPORTS FROM BURMAH FOR 21 YEARS, 1847-68.

Articles.	1847-48	1848-49	1849-50	1850-51	1851-52	1852-53	1853-54	1854-55	1855-56	1856-57	1857-58	1858-59	1859-60	1860-61	1861-62	1862-63	1863-64	1864-65	1865-66	1866-67	1867-68
Animals, Living	205,300	183,600	34,300	52,000	60,400	200,041	204,079	301,314	34,034	430,880	310,307	537,515	696,373	430,000	390,000	130,924	353,118	461,542	461,542	222,169	423,465
Cotton Wool	2,000	2,000	1,000	2,250	3,200	31,333	6,100	1,839	1,546	9,708	79,872	43,100	600	83,690	1,191,984	14,360,434	21,160,924	9,653,403	5,301,473	222,169	423,465
Cotton Goods	78,101	63,513	9,888	13,615	32,103	35,421	29,257	7,590	4,280	41,004	131,512	29,043	43,980	118,256	84,473	366,145	496,718	348,701	171,228	298,845	301,473
Drugs and Medicines	28,352	30,609	28,841	263,675	85,494	91,272	93,589	126,573	132,183	190,504	180,130	293,783	619,207	156,375	174,802	103,833	187,664	272,457	211,206	169,146	169,146
Dyes	28,352	30,609	28,841	263,675	85,494	91,272	93,589	126,573	132,183	190,504	180,130	293,783	619,207	156,375	174,802	103,833	187,664	272,457	211,206	169,146	169,146
Fruit and Vegetables	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609	30,609
Grains and Pulses	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874	45,874
Oils	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530
Hides and Skins	44,737	30,993	1,287	31,310	103,337	103,337	103,337	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167	225,167
Provisions and Oilman's stores	79	156	12,764	52,174	100,129	230,044	145,626	191,171	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
Salt	55,383	9,743	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249	1,249
Seeds (oil)	587	5,196	881	1,226	6,195	2,002	2,002	6,195	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761
Silks, raw	7,175	12,511	13,621	7,197	12,511	13,621	12,511	11,250	12,266	13,831	14,088	18,756	19,227	19,227	17,465	18,294	29,642	33,909	5,417	27,744	20,449
Silks, Manufactures of	325	4,421	1,362	926	2,596	722	722	6,354	1,732	12,415	3,306	5,908	499	968	7,158	26,718	11,839	34,742	372,612	90,573	61,440
Sugar and Mol. &c.	4,050	728	357	1,690	1,690	3,168	877	374	1,983	3,796	2,485	2,100	320	2,825	4,932	67	100	3,018	10,297	13,221	4,881
Tea	181,694	132,739	22,749	510,318	757,152	1,638,402	1,892,628	1,249,235	2,218,108	3,113,963	3,697,471	2,316,827	3,151,043	3,275,002	5,171,025	7,144,305	6,611,326	5,882,952	6,418,801	3,812,654	3,529,133
Tobacco	5,452	1,122	7,007	14,531	5,352	16,384	19,400	7,866	8,210	73,866	674,225	977,967	961,999	877,643	926,163	2,032,930	1,294,896	567,410	687,293	520,498	354,683
Wool	73,719	407,276	120,854	1,919	8,510	4,114	8,719	8,719	32,771	49,816	64,152	38,656	26,250	66,459	111,600	34,628	55,970	114,290	131,322	60,798	15,160
Wool, Manufactures of	49,996	65,962	65,962	65,962	65,962	167,462	209,982	6,637	169,097	184,091	299,046	281,190	292,843	252,015	328,285	730,737	701,760	892,255	374,092	293,352	331,552
Treasure	1,447,308	1,071,330	1,143,733	1,061,615	2,441,228	3,703,376	3,763,107	3,463,906	6,044,400	7,255,222	10,781,286	10,442,729	9,473,358	10,209,918	13,728,842	32,875,942	41,886,734	29,280,150	27,927,936	22,624,252	19,970,423
All other Articles	1,447,308	1,071,330	1,143,733	1,061,615	2,441,228	3,703,376	3,763,107	3,463,906	6,044,400	7,255,222	10,781,286	10,442,729	9,473,358	10,209,918	13,728,842	32,875,942	41,886,734	29,280,150	27,927,936	22,624,252	19,970,423

VALUE OF THE PRINCIPAL ARTICLES OF RAW PRODUCE AND OF THE SILK EXPORTED FROM BRITISH INDIA TO FOREIGN COUNTRIES IN EACH YEAR, FROM 1851 TO 1865.

Year.	Coffee	Cotton.	Indigo	Rice.	Hides & Skins	June.	Opium.	Seed.	Silk.	Sugar.	Tea.	Wool.	Treasure.
1851	£. 100,500	£. 3,474,750	£. 1,980,806	£. 324,414	£. 303,039	£. 190,195	£. 5,470,125	£. 941,314	£. 619,319	£. 1,829,130	£. 35,970	£. 68,305	£. 541,289
1852	84,398	3,619,899	2,023,311	303,039	307,849	189,735	6,152,214	201,420	6,386,610	1,801,000	38,220	100,312	614,930
1853	97,499	3,629,494	1,849,665	70,407	402,240	214,574	7,064,071	448,770	7,294,762	1,729,782	38,413	172,110	1,453,230
1854	108,782	2,802,150	2,067,769	540	402,240	224,221	6,487,998	471,797	9,444,411	938,182	43,666	205,641	1,483,308
1855	82,804	2,428,761	1,701,325	602,302	602,302	224,221	6,211,278	812,799	1,138,300	4,501	4,501	207,263	1,483,308
Mean	99,374	3,191,081	1,917,068	3,402,7	307,027	186,907	6,336,399	615,361	623,212	1,487,808	46,964	150,784	1,653,156
1856	120,201	3,314,851	1,424,452	2,998,070	431,720	320,070	6,201,871	1,273,457	7,07,704	1,359,104	63,675	272,947	661,176
1857	132,810	1,437,948	1,837,987	2,301,152	572,530	274,957	7,051,610	1,118,651	782,110	1,786,077	121,065	311,211	1,253,426
1858	97,727	4,301,768	1,734,339	3,440,172	689,706	300,292	9,104,655	1,280,090	7,86,573	1,175,771	53,831	78,101	822,418
1859	135,036	4,994,100	2,111,019	2,433,145	544,080	325,060	10,827,641	2,039,441	725,555	1,450,767	60,539	311,891	669,427
1860	18,532	5,637,624	2,021,238	2,276,260	444,337	290,018	9,063,301	1,516,721	8,7,833	1,031,944	127,771	436,672	920,007
Mean	131,803	3,757,275	2,147,176	2,811,573	529,955	344,488	8,449,294	1,476,955	760,065	1,399,732	85,154	352,185	855,094
1861	397,433	7,942,168	1,886,525	2,982,497	661,723	409,372	10,118,473	1,785,626	1,086,728	1,432,441	111,981	478,390	1,119,549
1862	467,991	10,209,470	1,647,563	3,655,071	794,137	537,610	10,533,912	1,290,331	1,861,931	2,609,986	192,441	400,312	688,375
1863	513,227	18,779,040	2,126,870	3,878,491	904,280	734,456	12,404,128	1,888,851	82,891	2,962,234	223,763	841,223	1,111,110
1864	657,572	35,884,795	1,566,158	3,975,563	807,875	150,087	10,756,013	2,432,832	95,619	716,837	271,299	665,048	1,270,415
1865	801,908	37,573,637	1,890,141	4,575,637	725,236	130,841	9,941,894	1,912,433	1,16,001	75,110	301,022	1,131,012	1,444,775
Mean	555,652	21,022,622	1,855,439	3,905,034	796,502	902,463	10,780,139	1,754,194	633,250	737,511	223,087	773,221	1,125,859

EXPORTS FROM INDIA ON ACCOUNT OF THE EAST INDIA COMPANY, TO GREAT BRITAIN OR CHINA, OR ELSEWHERE; FROM THE YEAR 1757 TO 1793, AS FAR AS THE SAME CAN BE MADE OUT.

	London.	Canton.	St. Helena.	Persia.	Mocha.	Batavia.	Totals.	
	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.
1775-76—Bengal	646,074		882				646,956	
Madras	264,484		529				269,013	
Bombay	28,894	12,755	51	6,520			48,220	
Fort Marlbro'	19,468	9,120					28,588	
1776-77—Bengal	917,350		1,096				918,446	992,777
Madras	279,257	6,100	879				285,742	
Bombay	77,272	11,356	193	26,823			115,614	
Fort Marlbro'	13,738						13,738	
1777-78—Bengal	939,005		1,061				940,066	1,933,570
Madras	329,485	9,870	705				340,060	
Bombay	88,314	10,521	357	15,551			114,743	
Fort Marlbro'	17,769	10,198					27,967	
1778-79—Bengal	1,142,988		1,481				1,144,469	1,422,836
Madras	306,011		975				306,986	
Bombay	49,578		253				49,831	
Fort Marlbro'	17,193		149				17,342	
1779-80—Bengal	477,542		8,127				478,669	1,518,628
Madras	163,698	277	850				164,825	
Bombay	79,822		159				79,981	
Fort Marlbro'	12,739		149				12,888	
1780-81—Bengal	943,334		1,377				944,711	736,363
Madras	65,987	172	119				66,278	
Bombay	47,145	8,143	159				55,447	
Fort Marlbro'	20,228						20,228	
1781-82—Bengal	302,947	183,546	2,230				483,723	1,086,664
Madras	64,952		690				65,642	
Bombay		7,494					7,494	
Fort Marlbro'		17,709					17,709	
1782-83—Bengal	1,404,672	1,138	2,020				1,407,830	529,568
Madras								
Bombay	73,611		692				74,243	
Fort Marlbro'	26,082	46,275	203				72,560	
								1,554,633

	London.	Canton.	St. Helena.	Persia.	Mocha.	Bushire.	Bussora.	Batavia.	Totals.	
	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.	£. Stg.
1783-84—Bengal	1,604,439		4,842						1,609,281	
Madras	55,782	1,618	381						57,781	
Bombay	64,756	4,752	1,014		20				70,542	
Fort Marlbro'	978	9,951						1,176	12,105	1,749,709
1784-85—Bengal	1,030,141	9,375	2,082						1,041,598	1,241,155
Madras	84,306	105	890						85,301	
Bombay	75,305	4,552	772						80,629	
Fort Marlbro'	33,341		286						33,627	
1785-86—Bengal	671,086	2,049	1,034						674,169	764,151
Madras	35,959		1,373						37,332	
Bombay	37,139		167			3,743			41,049	
Fort Marlbro'	23,061	8,540							31,601	
1786-87—Bengal	815,234	43,796	503						859,533	1,035,607
Madras	39,487		814						40,301	
Bombay	62,033	35,075	22			3,382	3,821		104,333	
Fort Marlbro'	15,146	16,294							31,440	
1787-88—Bengal	720,632	4,872	1,983						727,507	883,745
Madras	83,793		1,062						84,855	
Bombay	8,369	23,512	225				11,958		44,064	
Fort Marlbro'	27,303		16						27,319	
1788-89—Bengal	826,691		1,568						828,259	1,053,396
Madras	127,202	17,302	298						144,802	
Bombay	40,734	10,894	221			4,486	4,035		60,370	
Fort Marlbro'	10,705	9,260							19,965	
1789-90—Bengal	785,729		1,317						787,046	1,052,802
Madras	110,219		518						110,737	
Bombay	98,630	14,437	142		225	5,366	6,487		125,281	
Fort Marlbro'	11,645	18,093							29,738	
1790-91—Bengal	991,160		1,833						992,993	1,247,696
Madras	126,900		328						127,228	
Bombay	82,760	20,004	149			3,062	2,794		108,761	
Fort Marlbro'		18,277						437	18,714	
1791-92—Bengal	676,353		2,097						678,450	942,886
Madras	154,997		503						155,500	
Bombay	71,235		195			781	2,939		75,150	
Fort Marlbro'	15,686	18,100							33,786	
1792-93—Bengal	1,137,070		1,025						1,138,095	1,606,816
Madras	306,634		701						307,335	
Bombay	93,697	22,804					6,623		123,124	
Fort Marlbro'	29,117	9,145							38,262	
Total	32,548,612	1,293,633	93,343	609,351	13,840	20,814	38,657	2,432		Grand Total, £ 34,621,182

VALUE OF THE IMPORTS AND EXPORTS BETWEEN THE SEVERAL PRESIDENCIES OF BRITISH INDIA AND THE UNITED KINGDOM AND OTHER COUNTRIES, IN EACH YEAR, FROM 1834-35 TO 1870-71.

Table with columns for Year, Bengal, Madras, Bombay, United Kingdom, Total, and sub-regions (Bengal, Madras, Bombay, Total, Bengal, Madras, Bombay, Total, Bengal, Madras, Bombay, Total, Bengal, Madras, Bombay, Total, Bengal, Madras, Bombay, Total). Includes a 'Total' column for 'Merchandise' and 'Treasure'. Values are in Rupees (Rs.).

Note.—The Indian Port- or Port Trade is not included in the foregoing statement.

NUMBER AND TONNAGE OF ALL VESSELS (INCLUDING NAUTIC CHART) CLEARED AT PORTS IN BRITISH INDIA TO VARIOUS COUNTRIES IN EACH OF THE YEARS ENDED 30TH APRIL.

	1856.		1857.		1858.		1859.		1860.		1861.		1862.		1863.		1864.		1865.		1866.		1867.				
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.			
United Kingdom	1,013	786,762	856	683,925	844	664,685	870	675,966	1,045	867,210	994	816,297	1,032	925,306	988	921,241	1,175	1,051,492	855	780,076							
Aden	35	8,991	27	5,206	37	7,823	36	6,516	51	9,476	32	8,054	49	9,816	41	14,865	45	19,566	27	6,143							
Africa, Coast of	53	4,697	65	5,078	45	5,855	39	5,019	51	5,447	46	5,209	44	6,971	45	7,491	53	7,243	56	7,836							
America North and South	96	73,916	188	105,839	102	91,297	94	88,666	56	44,108	62	49,956	63	4,470	38	32,133	76	72,159	103	104,392							
Arabian and Persian Gulf and Red Sea	673	120,729	710	104,992	573	83,197	695	90,167	450	4,940	580	8,317	591	94,526	743	119,400	687	111,442	420	89,851							
Australia	36	18,135	53	30,904	44	35,296	25	15,229	20	10,118	25	11,798	32	14,870	27	9,973	22	10,727	16	8,201							
Batavia, Java, and Sumatra	10	3,068	15	5,990	8	2,737	10	3,473	11	3,154	13	6,349	8	3,911	24	6,673	19	10,980	22	15,377							
Cape of Good Hope	24	25,64	19	15,485	16	9,994	7	3,977	58	33,418	9	3,121	6	2,201	4	1,165	5	1,701	5	2,121							
Ceylon	2,706	180,655	2,292	168,422	2,380	172,678	2,104	191,000	2,365	212,117	2,250	225,474	2,161	302,19	3,173	332,990	3,068	317,920	2,851	313,721							
China	219	160,363	146	96,254	196	146,514	165	122,419	76	51,818	117	65,455	155	139,065	343	22,9036	156	131,437	71	60,117							
Denmark	1	343	1	314	..	..	..	..	..	..	5	2,802	1	857	1	434	..	..	2	711						
France	268	128,401	194	87,141	110	56,612	200	89,900	180	93,649	173	88,935	181	87,82	188	65,651	145	72,794	102	55,111							
Germany	25	11,909	5	4,248	16	7,641	9	5,210	11	7,005	8	4,514	4	2,84	5	4,431	4	1,931	2	708							
Holland	13	8,048	2	1,300	4	2,357	7	3,555	7	3,086	6	3,692	1	855	4	2,384	1	711	1	601							
Mauritius and Bourbon	240	126,729	291	172,987	285	157,620	281	140,906	298	17,134	261	18,003	201	134,986	211	118,851	221	135,455	159	95,391							
New Zealand .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Portugal	2	764	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Siam .....	..	..	20	868	21	719	..	..	30	3,466	15	2,799	64	3,600	3	3,039	40	1,948	35	3,311						
Spain .....	..	..	1	401	1	579	..	..	5	3,926	4	5,788	2	1,443	2	2,280	..	..	3	2,08						
Strait Settlements	308	92,894	61	12,656	23	61,740	232	53,233	280	73,018	169	118,178	183	159,232	319	175,206	459	149,467	218	10,60							
Turkey	54	49,968	53	51,557	9	49,641	60	52,691	52	58,681	46	50,766	48	53,052	10	57,066	71	15,230	68	19,97							
West India	12	7,614	22	18,156	32	18,172	27	21,188	27	21,352	18	16,792	19	14,691	17	14,829	171	15,736	5	4,64							
(the Places)	143	32,019	92	13,732	97	22,016	69	13,838	100	18,162	101	18,373	108	15,737	81	16,421	80	11,343	468	18,139							
Total	5,626	1,818,448	5,316	1,680,142	5,027	1,535,387	5,047	1,576,752	5,096	1,712,614	5,048	2,726,950	6,316	2,024,373	6,541	2,151,295	6,354	2,201,300	5,301	1,763,85							
Total between Indian Port	15,734	1,015,345	14,401	881,004	15,431	936,596	16,654	978,204	16,864	1,212,680	15,096	1,096,337	17,810	1,319,900	19,529	1,566,312	17,177	1,723,720	10,156	1,461,969							
Grand Total	21,650	2,833,793	19,717	2,561,143	20,458	2,471,983	21,701	2,554,956	21,960	3,925,294	20,114	2,823,247	24,126	5,344,273	26,070	4,007,607	23,231	3,926,020	15,457	3,225,214							

NUMBER AND TONNAGE OF ALL VESSELS (INCLUDING NATIVE CRAFT) ENTERED AT PORTS IN BRITISH INDIA FROM VARIOUS COUNTRIES IN EACH OF THE YEARS ENDING 30TH APRIL.

ENTERED.

	1858.		1859.		1860.		1861.		1862.		1863.		1864.		1865.		1866.		1867.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	
From Foreign Countries.																					
United Kingdom	783	666,840	715	554,884	708	599,991	93	68,256	847	739,494	724	651,066	606	828,278	410	771,196	731	714,040	781	765,774	
Aden	46	31,267	50	36,805	69	49,053	76	62,600	51	18,713	46	29,917	73	64,623	89	32,111	40	43,681	35	39,660	
Africa East of	65	6,189	78	7,487	75	8,452	8	7,252	83	12,396	93	14,291	72	11,707	43	10,252	60	10,794	55	7,691	
America North and South	113	72,412	66	44,971	43	34,399	31	22,519	62	41,431	57	39,177	52	39,754	94	75,316	61	49,715	31	28,321	
Arabian and Persian Gulfs and Red Sea	634	63,905	638	89,294	665	75,556	118	84,296	655	83,569	645	87,613	666	103,944	183	153,965	143	115,965	205	111,899	
Australia	229	175,329	160	128,062	130	98,396	111	80,718	127	94,263	105	87,393	157	130,000	137	117,783	48	72,191	37	32,201	
Batavia, Java, and Sumatra	9	3,697	7	3,187	6	2,179	5	3,241	12	5,255	12	5,255	8	4,845	3	1,652	29	17,555	19	2,611	
Bay of Good Hope	58	40,065	40	31,662	23	11,274	16	6,378	95	41,672	37	16,345	32	14,746	27	16,813	14	8,216	4	1,119	
Ceylon	1,712	101,573	1,907	166,872	1,743	156,351	1,338	173,218	1,803	241,799	1,928	258,517	2,704	329,272	2,821	341,163	3,065	360,111	2,567	292,011	
China	100	69,088	103	74,153	50	58,347	15	130,367	84	67,657	93	129,295	136	102,749	241	156,538	273	178,569	76	62,199	
Denmark	...	...	...	...	1	77	...	...	2	682	1	44	1	44	1	47	2	1,281	...	...
France	120	54,985	70	39,552	40	21,041	43	29,675	42	20,421	41	25,549	78	41,839	65	34,385	36	18,411	30	15,161	
Germany	10	4,585	5	2,907	3	1,282	4	1,662	6	2,650	14	7,816	22	16,143	22	16,143	2	2,729	2	1,961	
Holland	8	4,438	...	...	...	...	...	...	8	4,782	3	1,833	6	5,328	6	4,331	3	2,014	1	280
Mauritius and Bourbon	21	199,222	206	20,472	27	14,133	176	93,515	250	141,401	164	148,000	306	129,459	119	113,889	131	99,041	102	64,213	
New Zealand	...	...	1	119	1	1,164	7	6,898	11	9,563	5	3,624	12	12,312	9	3,779	1	798	2	1,041
Portugal	5	1,946	1	89	...	...	...	...	...	...	...	...	...	...	1	1,102	...	...	...	...
Spain	2	680	19	4,077	27	21,702	1	374	36	2,363	11	1,676	49	2,412	62	3,889	48	2,691	23	3,024	
Siam	6	3,609	1	578	...	...	...	...	1	674	4	2,976	4	2,674	...	...	...	...	...	...
Straits Settlements	14	23,317	385	147,311	228	58,810	320	129,491	271	99,332	306	127,241	494	175,970	646	236,311	440	216,711	259	84,179	
Suez	49	58,091	54	68,805	54	68,805	45	58,727	4	57,852	49	57,225	1	51,265	32	62,448	69	5,496	45	43,967	
West Indies	1	384	2	1,762	1	1,296	...	...	1	587	1	1,445	...	...	2	2,738	3	2,114	...	...
Other Places	79	2,623	69	6,845	45	5,293	64	11,123	45	9,261	54	13,115	66	24,643	93	39,173	64	14,939	53	215,639	
Total	4,685	1,801,514	4,596	1,618,154	4,696	1,852,202	4,261	1,627,845	4,534	1,829,219	4,435	1,611,586	5,829	2,091,289	6,167	2,111,671	6,445	1,932,148	1,041	1,739,801	
Total between India Ports	17,227	1,091,089	18,287	981,155	17,100	1,022,767	18,570	1,019,175	17,200	1,272,817	18,602	1,117,272	19,939	1,411,222	21,069	1,596,939	19,063	1,737,196	11,874	1,542,841	
Grand Total	21,812	2,992,603	19,883	2,609,309	21,296	2,874,969	22,841	2,647,019	22,604	2,502,087	21,087	2,884,095	25,714	3,504,079	28,425	3,613,316	21,570	3,685,949	10,297	3,192,641	

* Including Japan.

TOTAL VALUE OF MERCHANDISE AND TREASURE RESPECTIVELY EXPORTED FROM EACH PRESIDENCY OR PROVINCE OF BRITISH INDIA, BY SEA, TO FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

Years.	Bengal.			British Burmah.			Madras.			Bombay.			Total.		
	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.	Merchandise.	Treasure.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1858	13,374,182	205,219	13,579,401				2,556,170	109,750	2,665,920	11,525,684	507,439	12,033,123	27,456,036	822,438	28,278,474
1859	14,450,048	85,892	14,535,940	Included in Bengal for the earlier years.			2,060,818	163,848	2,224,666	13,372,007	419,689	13,791,696	29,862,871	669,426	30,532,298
1860	12,508,490	395,230	12,903,720				2,312,735	179,421	2,492,156	13,138,978	354,306	13,493,284	27,960,203	929,007	28,889,210
1861	13,198,759	457,747	13,656,506				2,621,306	247,434	2,868,740	17,150,543	414,338	17,564,881	32,970,605	1,119,549	34,090,154
1862	12,955,001	155,859	13,110,860	1,422,275	3,596	1,425,871	3,317,304	96,330	3,413,634	18,622,462	427,571	19,050,033	36,317,042	683,355	37,000,397
1863	15,160,023	453,364	15,613,387	1,374,477	2,726	1,377,203	4,974,277	115,449	5,089,726	26,341,868	531,601	26,873,469	47,859,645	1,111,140	48,970,785
1864	18,610,221	638,344	19,248,565	1,628,364	2,369	1,630,733	7,273,105	94,551	7,367,656	38,083,759	484,965	38,568,724	65,625,449	1,270,435	66,898,884
1865	17,759,475	255,321	18,014,796	2,929,622	4,365	2,933,987	6,815,942	104,245	6,920,187	40,552,077	1,080,824	41,632,901	68,027,016	1,144,775	69,171,791
1866	19,321,388	875,093	20,196,481	2,819,237	6,295	2,825,532	7,607,332	161,683	7,769,015	35,743,176	1,122,281	36,865,457	65,491,123	2,165,352	67,656,475
1867	18,943,168	851,102	17,797,428	1,232,811	38,191	1,271,002	1,998,328	340,793	3,339,121	20,685,689	1,198,257	21,883,946	41,859,994	2,431,503	44,291,497

TOTAL VALUE OF ALL EXPORTS (INCLUDING TREASURE) FROM BRITISH INDIA, BY SEA, IN EACH YEAR ENDED 30TH APRIL, DISTINGUISHING THE COUNTRIES WHITHER SENT.

Countries.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.
	£	£	£	£	£	£	£	£	£	£
United Kingdom	10,699,849	11,014,816	11,361,875	14,210,072	18,566,903	27,544,234	41,971,263	46,873,208	43,397,640	23,534,864
Aden	166,368	111,216	110,730	124,354	152,310	156,090	199,293	227,583	278,939	263,451
Africa, Coast of	137,167	142,243	135,085	80,362	88,443	143,817	147,114	176,871	276,017	127,938
America, North and South	939,066	1,332,508	1,035,193	1,211,246	817,523	1,039,116	991,041	648,239	1,022,315	975,962
Arabian and Persian Gulfs	1,210,508	1,391,364	1,084,281	1,192,955	1,191,411	993,740	1,449,591	1,871,114	2,016,933	1,230,457
Australia	130,186	317,900	261,541	172,507	196,091	163,776	227,900	143,921	135,456	105,753
Batavia, Java, and Sumatra	21,923	21,167	15,097	28,423	26,842	33,191	11,193	11,861	18,855	143
Cape of Good Hope	37,460	45,928	54,402	30,840	43,851	39,960	40,956	21,109	20,675	41,857
Ceylon	1,055,343	1,082,995	1,187,710	1,506,515	1,356,115	1,909,701	2,099,438	2,267,817	2,709,637	2,046,341
China	9,500,308	11,812,960	10,128,446	11,489,966	10,467,229	12,127,527	10,595,325	*10,874,652	11,730,565	11,176,816
France	1,613,236	1,215,424	866,218	1,210,530	1,337,946	1,841,763	2,970,813	2,902,596	2,364,902	1,796,115
Germany	134,024	44,683	180,981	139,221	134,841	114,953	45,013	20,957	23,890	9,385
Maldiva Islands	12,167	9,991	20,154	20,217	17,564	19,507	27,886	23,051	26,568	38,864
Mauritius and Bourbon	716,438	940,114	834,548	1,061,403	941,957	832,973	926,296	867,753	1,067,422	931,821
Mediterranean Ports	193,353	27,039	21,580	3,096	46,228	4,133	640	6,502	12,459	1,474
Penang, Singapore, and Malacca	1,472,126	743,049	1,232,994	1,266,613	1,239,196	1,650,149	1,902,122	1,938,317	2,032,632	993,176
Portugal	4,175	.....	.....	.....	.....	.....	.....	.....	17,851	1,847
Siam	31,111	22,798	37,431	14,534	46,657	76,283	25,601	21,530	12,930	12,464
Spain	.....	.....	.....	.....	.....	3,691	236	.....	.....	5,247
Suez	124,788	148,977	184,604	163,419	125,263	131,110	171,544	399,897	266,583	87,859
West Indies	7,507	52,293	145,791	53,667	43,637	34,602	36,494	57,379	105,755	79,502
Other Countries	170,393	54,357	90,899	105,204	137,147	137,379	55,977	67,381	63,396	819,620
Total	28,278,447	30,532,298	28,889,210	34,090,154	37,000,397	48,970,785	66,895,884	69,471,791	67,656,475	44,291,497

Note.—Treasure exported to Suez in 1867 is included with that sent to the United Kingdom, but not the export of merchandise, hence the difference in amount as compared with previous years.

* Including Japan in 1865.

THE Statistical Reporter,

SUPPLEMENT TO
"THE INDIAN ECONOMIST."

A MONTHLY JOURNAL OF STATISTICAL ENQUIRIES CONCERNING INDIA.

Vol. III.]

BOMBAY, FRIDAY, 31st JUNE 1872.

[No. 11.]

THE LAND REVENUE, MADRAS. 1870-71.

(Proceedings of Madras Government.)

The gross revenue of the year amounted to Rs. 721,30,349 against Rs. 713,11,476 in Faslî 1270. The increase was Rs. 8,27,873. The Government, in their Proceedings dated 3rd April 1871, No. 618, showed how the revenues have, within the last fifteen years, *gradually* risen by 28 per cent. Compared with the average (Rs. 591,82,020) of those years, the report now before them shows an increase of Rs. 129,57,329, or nearly 22 per cent. The average of the last five years of the series was Rs. 655,30,522, and the increase in Faslî 1280 above that sum was Rs. 66,08,827, or 10 per cent.

In the concluding paragraph of their report, the Board gave a summary of the revenues of the Presidency during the last seventy years :

	Rs.
1800-1	233,32,777
1810-11	117,20,897
1820-21	66,86,723
1830-31	137,78,850
1840-41	154,11,123
1850-51	302,00,053
1860-61	574,72,080
1870-71	722,11,714

Note.—Inclusive of stoppages from salaries on account of Income-tax.

and following the great mutiny. Great efforts had previously been made to develop the resources of the country. Still greater efforts were necessary, and were made to remedy the disasters that calamity entailed. That these have been so successful indicates great capacity for improvement and a very large measure of prosperity in the country.

The latest quinquennial returns, an abstract of which is annexed to this paragraph, show that within ten years from Faslî 1266 (1856-57) to Faslî 1276 (1866-67), the occupied area and ryotwari land-revenue increased by 39 and 74 per cent. respectively :

	Rs.	Proportion of whole Number of Puttahdars.
Paying upwards of 1,000	929 per cent.
Do. from 500 and 1,000	481 "
Do. do. 100 and 500	261 "
Do. do. 50 to 100	1633 "
Do. do. 10 to 50	2392 "
Do. under 10	6312 "

but the comparison, though interesting, involves too many disturbing influences to be useful for purposes of criticism. The first decade exhibits the result of improved administration of the State-revenues as contrasted with the native rule previously existing throughout the greater part of the territory. The figures at the commencement of series probably indicate very imperfectly the amount which was actually exacted from the people under the previous administrations. There is steady progress in the first five decades, which is partly due to additions of territory, but the great rise in the revenues here as throughout India is traceable to the measures immediately preceding the great mutiny. Great efforts had previously been made to develop the resources of the country. Still greater efforts were necessary, and were made to remedy the disasters that calamity entailed. That these have been so successful indicates great capacity for improvement and a very large measure of prosperity in the country.

The latest quinquennial returns, an abstract of which is annexed to this paragraph, show that within ten years from Faslî 1266 (1856-57) to Faslî 1276 (1866-67), the occupied area and ryotwari land-revenue increased by 39 and 74 per cent. respectively : the number of ryots paying 1,000 Rupees and upwards decreased by 10.9 per cent., while that of those paying between Rs. 500 and 1,000 was almost stationary. The increase to the land-revenue resulted from more extended occupation by small cultivating ryot-proprietors, the average occupation per puttah having fallen from acres 8.4 to 8.5, and the average assessment on the holding from Rs. 17 10-4 to Rs. 15-6-10. The latter diminished in the year under report to Rs. 15-1-8, indicating still wider extension of small holdings. The Government do not doubt that these facts indicate widespread well-being, confidence in security of tenure,

and in a just administration of the Government of the country. The Board will, in submitting their next quinquennial returns, analyse the available statistics of each district very carefully, and report fully upon the condition of the ryots.

Years.	Entire area under occ. put in (holdings).	Land revenue by ryots exclusive of Lau revenue (see last col.).	Puttahdars.										Total.	Joint Puttahs.	Total.	Total of number of Puttahdars in South Canara and Malabar for which extent is not given.	Remainder.	Average of Ryots, when columns 13 & 14.	Average Revenue per Puttah, columns 13 & 14.				
			Paying upwards of Rs. 1,000.	Percentage of column 10.	Paying from Rs. 500 to 1,000.	Percentage of column 10.	Paying from Rs. 100 to 500.	Percentage of column 10.	Paying from Rs. 50 to 100.	Percentage of column 10.	Paying from Rs. 10 to 50.	Percentage of column 10.								Under Rs. 10.	Percentage of column 10.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16								
	Acres.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.								
Faslî 1266 (1856-57).	13,319,609	32,541,819	431	923	1,520	903	36,815	2,21	191,555	11,70	308,029	21,32	1,008,021	61,00	1,336,361	267,101	1,443,768	275,591	1,570,171	84	17	10	4
Faslî 1271 (1861-62).	15,787,405	35,205,782	420	922	1,827	987	37,173	1,09	106,080	10,51	431,500	23,10	1,197,157	61,22	1,864,026	262,009	2,126,036	241,909	1,881,736	84	16	8	11
Faslî 1276 (1866-67).	118,511,503	31,958,814	3831	920	1,750	981	38,433	2,01	200,596	10,53	455,718	23,92	1,208,050	63,42	1,001,701	360,784	2,965,485	50,161	2,226,724	85	15	6	10

The total charges of management and collection and other incidental expenses amounted to Rs. 56,45,748, or 7.8 per cent. of the revenue in Faslî 1280, against Rs. 59,50,504, or 8.3 per cent. in Faslî 1270, notwithstanding the increase of more than eight lakhs in the collection. Compared with the average of the last fifteen years, the expenditure shows a saving of Rs. 3,15,347, or 5.6 per cent. The average percentage on revenue in those years was 10 per cent.

The Government proceed to review the details of the Board's report.

* Except South Canara and Malabar.

† Except South Canara.

SEASON.

Both the south-west and north-east monsoons were, on the whole, favourable for agricultural purposes, and the rainfall was not only copious but also seasonable. The district of Ganjam, however, suffered from scant early rains and excessive later rains, as also from locusts. A cyclone in November was the cause of considerable damage in the adjoining district of Vizagapatam. The districts of Madura and Tinnevely felt a want of sufficient and timely rains.

SANITARY CONDITION.

The sanitary condition of the country has already been noticed by Government in their Proceedings dated 29th January 1872, No. 175. The mortality returns are not yet reliable, and orders have been issued in view to obtaining greater accuracy. Though, on the whole, the death-rate in Fasli 1280 was somewhat less than in Fasli 1279, or 17.84 per mille against 18.05, the loss of life from virulent diseases, and especially from fever, was greater. Cattle also suffered from disease.

	Fasli 1279.	Fasli 1280.
Cholera	42,080	44,000
Small-pox	42,013	13,831
Fever	136,789	136,160
Other diseases	279,901	209,527

PRICES.

The fall in the prices of all descriptions of food-grains was considerable in Fasli 1280. Compared with Fasli 1276, the last year of high prices, and the subsequent years, the decrease year after year shown in the subjoined table indicates how very small is the margin left by the Government demand between ease and depression among the agricultural classes:—

	First sort Paddy.			Second sort Paddy.			Cholum.			Cumboo.			Raggy.			Horse Gram.		
	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.	Price.	Decrease.	Percentage of Decrease.
	Rs.			Rs.			Rs.			Rs.			Rs.			Rs.		
Fasli 1276 per garo	258	...	...	231	...	...	316	...	...	219	...	...	297	...	...	386	...	...
.. 1277 ..	183	75	29	164	67	29	209	107	34	191	28	13	202	95	32	233	153	40
.. 1278 ..	191	...	...	170	...	...	201	8	4	185	6	3	198	1	2	231	...	...
.. 1279 ..	181	10	5	163	7	4	196	5	2	183	2	1	175	19	10	224	10	4
.. 1280 ..	146	35	19	131	32	20	166	30	15	149	34	18	143	32	18	185	39	17
Do. compared with 1276	112	43	...	100	43	...	50	47	...	70	32	...	154	52	...	201	52	...
Do. compared with decennial average	12	22	...	40	23	...	57	25	...	55	27	...	63	30	...	64	26	...

Within the last four years prices have fallen 52 per cent. in raggy and horse gram, 47 per cent. in cholum, 43 per cent. in paddy, and 32 per cent. in cumboo. Compared with the decennial average, the loss is not so great, but it is still large enough to be sensibly felt by the ryots.

The Board will explain, in their future reports, the effect of the market-prices, with reference to the commutation rates in those districts which have been recently settled.

RYOTS' HOLDINGS.

The extent of land occupied on ryotwari tenure in all the districts, South Canara excepted, was acres 19,987,687, assessed at Rs. 348,15,632 against acres 19,612,378, assessed at Rs. 345,05,756, in Fasli 1279. The entire increase was acres 375,309, in land, and Rs. 3,09,876 in assessment. Of this the greater portion, or acres 338,625, assessed at Rs. 2,03,171, was of necessity in "Dry" or unirrigated land. There was an increase of acres 36,684, assessed at Rs. 1,06,705, in "Wet" or irrigated land. The results are chiefly due to the favourable character of the season. In Salena, the introduction of the new settlement in the Ahtoor Taluq influenced the

increase in the occupied area.

RYOTWARI SETTLEMENT.

The annual ryotwari settlement of the Presidency amounted to Rs. 363,14,065 against Rs. 353,04,762 in Fasli 1279, showing an increase of upwards of ten lakhs of Rupees. This increase was fairly distributed among all the subordinate items of the settlement, while under remissions on account of lands left waste, there was a decrease of Rs. 4,04,409, or about 50 per cent. These results are reliable indications of the very favourable character of the season.

	Fasli 1879.	Fasli 1280.
	Rs.	Rs.
Assessment on actual holdings	345,05,756	348,15,632
Deduct waste remitted	7,97,631	3,93,222
Remainder	337,08,125	344,22,410
Add second crop assessment	5,50,948	6,44,235
Additional do	4,39,555	5,41,764
Water-tax	10,62,725	11,33,156
Revenue of South Canara	12,72,309	12,74,635
Do not deduct remissions	370,33,662	380,16,200
Deduct remissions	17,28,900	17,02,135
Net settlement	353,04,762	363,14,065

The greater portion of the revenue under "Water-tax" consists of the water-rate levied in the delta taluqs derived from the Godavary and Krishna streams. The Government observe from a note inserted in paragraph 13 of the Board's proceedings that, while in the former district, the entire proceeds of the Water-rate are entered under "Water-tax," the similar collection in the latter district is shown under "wet assessment." Uniformity of system should be secured if possible, and the Board will consider how this can best be attained.

REMISSIONS.

The decrease under remissions on account of lands left waste has already been noticed. The aggregate of occasional remissions under the items noted in the margin shows a decrease of Rs. 4,741. The Government desire to be informed of the circumstances under which remission for "Shanilat Bungar," the discontinuance of which was ordered by the Board's Standing Circular dated 23d August 1859, based on the orders of Government, is still continued. The Government are aware that the orders issued in 1859 were considerably modified by the Proceedings of Government dated 10th March 1860, No. 364; but those orders were not recorded so far as they related to Shanilat Bungar. As to the last item "Tirva Kumme," or reduction of erroneous over-rating, the Board remark that it occurred chiefly in Coimbatore, Chingleput, and Nellore, but that it will soon disappear in the general revision of assessment now in progress in these districts. The cause of the increase of Rs. 18,313 should have been stated.

	Fasli 1279	Fasli 1280
	Rs.	Rs.
1. Shanilat Bungar, or portion of fields left waste	10,895	24,118
2. Shavi, or withered crops	1,67,473	62,767
3. Pul-misli, or loss of produce	50,493	50,913
4. Pamibudthi, or land flooded	835	12,766
5. Paymalla, or land injured by water	18,930	14,176
6. Tirva Kumme, reduction of assessment	90,262	1,08,614
Other items	1,47,104	1,87,097
Total	4,74,002	4,99,561

The remissions of a fixed character and deductions from the collections on account of the remuneration of village servants need no particular remark. The decrease of Rs. 23,614 in the former occurred chiefly in the Chingleput district on account of second crop cultivation under private wells; the favourable character of the monsoons having rendered remissions such as were given in the previous year unnecessary. The small increase of Rs. 1,921 under the latter item was the result of the increase in the revenue.

	Fixed Remissions.	Deduction from Herb.
Fasli 1279	1,02,894	11,51,631
" 1280	79,222	11,53,552
Decrease	23,614	Increase .. 1,921

PEISHKUSH OR ZEMINDARI REVENUE.

The demand on account of peishkush amounted to Rs. 51,43,614 against Rs. 51,42,752 in Fasli 1279. The small increase of Rs. 862 is the result chiefly of additions made to peishkush on account of quit-rent on Inams for which title-deeds were issued during the year; the collection of the quit-rent being entrusted to the zemindars with a small commission to cover expenses, the balance being added to the demand against them.

SHROTRIEM AND INAM QUIT-RENT.

The decrease of Rs. 33,256 under Shrotriem and Inam quit-rent is the combined result of a gross increase of Rs. 11,216 and a gross decrease of Rs. 47,472; the former is owing to the extended operation of the Inam Rules, and the latter chiefly to the transfer of the collection of quit-rent in Vizagapatam to the zemindars and proprietors; the proceeds thereof being credited to "Miscellaneous." The Government doubt the consistency of crediting the quit-rent on minor Inams partly to "Shrotriem and Inam quit-rent," and partly to "Miscellaneous." The entire proceeds of this rent, whether collected by Government or by proprietors, should be shown under one head.

	Rs.
Fasli 1279	67,091
" 1280	6,82,853
Decrease	33,256

MISCELLANEOUS.

The revenue under "Miscellaneous" amounted to Rs. 39,50,763 against Rs. 40,04,416, showing a decrease of Rs. 53,653. The gross decrease amounted to the large sum of Rs. 2,80,267 from non-recurrence of charge for concessional cultivation in the Trichinopoly district, which was collected for four years at once in Fasli 1279; from slackness in collections on account of sales of escheat lands in Malabar; and from the relinquishment of waste and "Porumboko" lands cultivated in Fasli 1279 without permission, and consequently charged with prohibitory assessment in that year. The greater portion of this decrease was covered by a large increase in Water-tax on zemindari and Inam lands in the Kistna district, and in "Jodi on sundry Inams" in the Vizagapatam district already alluded to.

The total land-revenue demand under all heads amounted to Rs. 460,47,395 against Rs. 451,21,022, the increase being 9,26,373.

SPECIAL PRODUCTS.

	Fasli 1279.	Fasli 1280.
	Acs.	Acs.
Sugar-cane	37,805	39,157
Cotton	1,758,922	1,491,220
Indigo	281,053	347,811

There was a very large decrease in the area under cotton, and an increase under indigo, influenced chiefly by the prices of these articles in the market. The decrease under cotton was distributed among several districts, and needs no special remark.

SALT.

The increase of Rs. 1,93,288 under "Salt Revenue" was the result of the enhanced price of Rs. 2 per Indian maund having been in force throughout the year, instead of for a portion only as in the previous year. The total quantity sold shows a decrease of Indian maunds 2,01,326, and the aggregate sales are less than what they were ten years ago, notwithstanding the great extension of the railways during that period. The Government have, in paragraph 24 of their Proceedings dated 3rd April 1871, No. 618, noticed the effect of the increase from time to time in the monopoly price on the consumption of this necessary of life, but they were not then prepared to pronounce a decided opinion as to the effect of the present rate of Rs. 2 per maund.

The Government have now before them the sales of one full year, and the particulars of the sales show that the quantity purchased ostensibly for home-consumption (consumption of the district in which salt is manufactured and sold) was Indian maunds 33,80,653 against Indian maunds 33,85,362 in Fasli 1279, and Indian maunds 34,56,572 in Fasli 1278. Compared with the average (maunds 33,47,791) of the five years preceding the Fasli in which the rate of Rs. 2 per maund was introduced, there was an increase of Indian maunds 32,856 in the sales of Fasli 1280. According to the census recently taken, the population of the thirteen coast districts, inclusive of the town of Madras, is nearly 20,000,000, and at the moderate allowance of 15 lbs. per head (the actual consumption in the Jails is about 20 lbs.), the ordinary consumption of the districts alluded to ought to amount to at least 30,46,000 maunds, if no smuggled or illicitly manufactured salt found its way into

	Indian Maunds.
Average of 5 years	33,47,797
Fasli 1280	33,80,653
Increase	32,856

use. The Price Returns show changes as below in the bazaar selling rate of the coast districts since the increase in the Government monopoly rate :—

	Average Bazaar Price per Garce for five years preceding Fasli 1279.	Bazaar Price per Garce after the introduction of the new rate.
	Rs.	Rs.
Northern coast districts	262	308
Centre do. do.	255	308
Southern do. do.	274	332
Western do. do.	271	319
Average.....	265	317

The average increase is Rs. 52 per garce, or nearly 20 per cent.; while the addition to the monopoly price is Rs. 37½ per garce, or little more than 18 per cent. These facts and the quantities sold during the preceding years appear to indicate that consumption has been affected.

The same was more or less the case in the inland districts. The sales for these districts in Fasli 1280 amounted to Indian maunds 80,34,397 against Indian maunds 31,81,479 in Fasli 1279 and Indian maunds 33,61,858, the average of the previous five years. The statistics under this head cannot be minutely analysed, as much of the salt is taken to the other Presidencies, and parts of this Presidency may be supplied from beyond the frontier. In Mr. Polder's reports on the Bombay Salt-system, the average increase in the quantity of Bombay salt exported to Berar and the Central Provinces is estimated at 3 lakhs of Indian maunds; but even assuming that the salt-trade of the northern districts with those provinces suffered to a corresponding extent, still the sales for consumption in the inland districts, if in proportion to the increase in the population, should have been much more than Indian maunds 30,34,397.

The bazaar price of salt in these districts at present average Rs. 356 per garce, the increase above the average (Rs. 319) of the five years ending Fasli 1278 being Rs. 37 per garce.

Two tables prepared in the Government Office to elucidate the above remarks are appended to this order. The Board will be requested to deal with the subject fully in submitting their report for Fasli 1281.

The entire quantity of salt available for sale during the year was Indian maunds 139,27,300 against 156,14,786 in Fasli 1279. Of this, the quantity sold was 125,07,863, and the balance in store exclusive of wastage at the close of the year was 69,26,606, which was less than the similar balance at the close of the previous year by nearly fourteen lakhs of Indian maunds. The falling off in the manufacture was large in three districts. The Board explain that the decrease in Chingleput is only nominal, as much of the salt that was actually manufactured was not received into store in consequence of want of water in the canal. The Collector of Tanjore reports, in a letter received with the Board's Proceedings dated 12th March 1872, Miscellaneous No. 1898, that frequent and heavy rain during the manufacturing season interfered with and materially impaired the manufacture. No explanation is given from Ganjam. It is evident that active measures are necessary to maintain a sufficient stock, and the Board will issue such order as may appear necessary with reference to the progress made in the current Fasli.

THE SALT REVENUE, MADRAS-1870-71

[Proceedings of Madras Government.]

The charges of the Salt Department amounted to Rs. 12,25,749 against 13,21,742 in Fasli 1279, and the ratio to gross revenue in the two years was 10½ and 9½ respectively. The decrease of Rs. 95,933 was chiefly the result of the smaller quantity manufactured during the year. The expenditure under "Petty Construction and Repairs" was Rs. 24,852 against Rs. 16,296 in the previous year. The Board appear to have overlooked the special request in paragraph 26 of the order of Government dated 3rd April 1871, No. 618, to notice this subject in their future reports. It was there desired that the full employment of the Budget grant to the extent necessary should be insisted on, as a primary duty of the Deputy-Collectors in immediate charge of the Salt Department, and the Board should have explained what the available grant in each district was, and how far it was utilized. They will be requested to submit a special report of this description for the official year 1871-72, and hereafter to devote a paragraph to the subject in their annual report on the settlement of the revenue.

The net salt-revenue of the year amounted to Rs. 113,79,217 against Rs. 110,87,514 in Fasli 1279. The increase was Rs. 2,91,703; and the figures given in the margin show that the present monopoly price yielded upwards of 20½ lakhs more than the average net revenue of the five years anterior to Fasli 1269, in which that price was introduced. But consumption has been affected as above noticed.

Fasli.	Rs.
1274	85,19,728
1275	86,77,539
1276	101,70,053
1277	92,78,221
1278	98,11,195
Average.....	92,91,347

The total wastage of salt in the year amounted to Indian maunds 2,06,289-31 of the value, at prime cost, of Rs. 27,928-14-4, and of Rs. 4,07,321-6-0 at the monopoly price, against Indian maunds 2,12,501-16 of the value of Rs. 25,873-15-1 at prime cost, and of Rs. 4,07,321-6-0 at the monopoly price of Fasli 1279. The ratio of wastage in the districts noted in the margin exceeded the similar ratio of the previous year, and the explanation required in paragraph 28 of the order of Government dated 3rd April 1871, No. 618, is not furnished. The Board appear to have overlooked that order in remarking that the wastage below five per cent. calls for no remark. The ratio exceeded 5 per cent. in six districts, and the result is attributed chiefly to heavy rains and to the long period during which the salt had been stored. The salt of the Godavery district is stated to be so friable as to cause more than ordinary wastage. Sanction is granted for writing off the

	Fasli 1279.	Fasli 1280.	Percentage.
South Arcot.....	432	492	8-80
Do. supplied to French Government	278	438	7-78
South Canara	260	438	7-41
Malabar	985	199	6-51
Tinnevely			5-17
Tanjore			5-05
Vizapatnam			
Godavery			
Madura			
Ganjam			

entire wastage of the year, amounting to Indian maunds 2,06,289-31.

* Chingleput, Tanjore, and Ganjam.

STATEMENT SHOWING THE SALES OF SALT IN INDIAN MAUNDS.

Years.	Home Consumption.	Inland Consumption.	Exportation.	Sold to French Government.	Supplied to other Districts.	Total.	Government selling price per Indian Maund.
1269 (1859-60)	26,97,264	30,83,947	9,65,737	63,486	.....	68,10,424	Ra. 1 2-0
1270 (1860-61)	27,80,546	33,70,575	6,64,513	63,979	.....	68,79,613	Ra. 1-6-0, from April 1861.
1271 (1861-62)	27,21,283	31,65,917	5,99,762	64,562	.....	65,51,624	Ra. 1-8-0, 24th June 1861.
1272 (1862-63)	29,01,603	33,15,906	3,60,708	49,719	.....	66,18,936	
1273 (1863-64)	29,85,931	54,08,326	3,97,617	66,866	.....	68,58,430	
Total.....	149,86,727	163,41,666	29,88,327	2,90,302	.....	337,19,021	
Five years Average	28,17,345	32,68,333	5,97,665	59,860	.....	67,43,904	
1274 (1864-65)	31,26,409	34,62,128	5,00,235	63,967	3,27,916	75,80,639	
1275 (1865-66)	33,35,531	33,38,403	13,68,142	37,341	31,200	81,11,617	Ra. 1-11-0, March 1866.
1276 (1866-67)	34,11,149	35,84,818	3,83,370	79,155	.....	74,58,492	
1277 (1867-68)	33,09,328	31,18,541	1,85,828	55,865	.....	66,69,562	
1278 (1868-69)	34,56,572	33,05,403	3,70,470	55,028	.....	71,87,473	
Total.....	167,38,989	168,09,293	28,00,045	2,91,346	3,59,110	370,07,787	
Five years Average	33,47,797	33,61,858	5,61,800	58,260	71,822	74,01,550	
Ten years Average	30,82,571	33,15,395	5,79,737	59,064	35,911	70,72,680	
1279 (1869-70)	33,85,362	31,81,479	4,32,010	58,338	.....	70,57,189	Ra. 2, October 1869.
1280 (1870-71)	33,80,653	30,34,397	3,33,860	56,953	.....	68,05,863	

NOTE.—Home sales are sales of salt for the consumption of the district in which salt may be manufactured and sold, and inland sales are those for the supply of other districts or of the Territories of Native States.

STATEMENT SHOWING THE BAZAAR PRICES OF SALT PER GARCE FOR A SERIES OF YEARS IN THE MONTH OF JUNE.

Districts.	June 1271 (1861-62)	June 1272 (1862-63)	June 1273 (1863-64)	June 1274 (1864-65)	June 1275 (1865-66)	June 1276 (1866-67)	June 1277 (1867-68)	June 1278 (1868-69)	June 1279 (1869-70)	June 1280 (1870-71)	Remarks
<i>Northern Coast.</i>											
Ganjam	249	243	238	241	272	294	277	236	317	323	Monopoly price of salt. From April 1861, Ra. 1 6 0 the Maund " June " " 1 8 0 " " March 1866, " 1 11 0 " " Oct. 1869, " 2 0 0 "
Vizagapatam	235	250	252	244	294	284	274	283	317	305	
Godavery	242	211	226	231	262	253	248	240	279	282	
Kistna	230	237	238	237	263	261	275	283	338	306	
Nellore	231	229	236	234	241	263	256	263	314	303	
Average.....	237	240	238	238	266	272	266	271	313	301	
<i>Centre Coast Districts.</i>											
Madras	209	217	220	237	265	267	267	267	294	273	
South Arcot	226	258	277	240	264	265	273	283	331	332	
Tanjore	210	233	221	216	245	235	252	254	304	316	
Average.....	215	236	239	231	258	256	264	268	310	307	
<i>Southern Coast Districts.</i>											
Madura	231	243	242	234	281	288	281	280	327	323	
Tinnevely	238	272	278	262	277	274	285	281	339	342	
Average.....	234	257	260	248	279	281	283	280	333	332	
<i>West Coast Districts.</i>											
South Canara	205	206	218	232	239	254	254	254	285	290	
Malabar	281	268	295	290	308	288	289	301	360	342	
Average.....	243	237	254	261	273	271	271	277	322	316	
<i>Inland Districts.</i>											
North Arcot	217	228	236	220	247	247	246	243	297	297	
Cuddapah	317	324	332	275	350	340	334	310	362	357	
Bellary	413	441	536	451	478	301	419	378	429	410	
Kurnool	330	326	368	349	383	334	336	329	366	368	
Average.....	319	330	368	334	364	305	334	315	363	358	
Trichinopoly	289	287	302	262	288	310	288	291	324	341	
Salem	246	272	275	262	305	305	309	295	325	346	
Coimbatore	339	322	342	308	349	347	372	339	.....	376	
Average.....	291	294	306	277	314	321	326	308	324	354	
Total Average.....	256	266	277	265	292	284	291	286	327	323	

WAGES AND PRICES IN THE N. W. PROVINCES.

DURING THE YEARS 1858-1870.

[BY W. CHICHELE PLOWDEN.]

In 1867 certain inquiries were made by the Imperial Government on the subject of raising the rate of salt-duty to the level of the duty in Bengal. It was then pointed out that, in considering the question of the salt-tax, it was important that the wages of labourers which had prevailed especially of the lower classes, should be borne in mind. The information that has been collected in the accompanying returns was the result of the inquiries thus initiated. The district returns called for by the Board were completed by the close of 1867, but as this province was then threatened with wide spread dearth, and as the earlier portion of the decennial period under review had also been distinguished by unfavourable seasons, it was deemed advisable to defer the final publication of these statements till returning plenty should yield the data from which a fair average price-current might be struck; at the same time recourse was had to the leading bankers and wholesale dealers throughout the province, with the object of obtaining from them such information in regard to the history of prices as might be secured from their books, for comparison with the returns which had been procured from official sources. The rest of these returns was received in December last, and though the collection of papers is still by no means so complete as is desirable, yet it contains information on the history of prices in this province of sufficient value to justify its publication. The collection comprises six appendices:—

- Appendix A.—containing the correspondence which passed between the Board's Office and Collectors, giving the results of the latter's inquiries.
- Appendix B.—giving the rates of wages for the ten years 1858 to 1867, as ascertained by District Officers.
- Appendix C.—showing the price rates current during the same period.
- Appendix D.—giving the average monthly rate per rupee of the chief articles of agricultural produce in the principal cities of the province, as recorded in the Government Gazettes from 1859 to 1868 inclusive.
- Appendix E.—giving similar information in regard to the average annual price of the same articles with the exception of cotton, January 1859 to 1870.
- Appendix F.—giving the average prices current ruling at Saharunpore and Bareilly, as obtained from merchant's books in Saharunpore, from 1810 to 1870, and in Bareilly from 1850 to 1860.

For the latter returns I am indebted to the courtesy of Lalla Bunssee Lall, of Jugadhrree and Saharunpore, and of Baboo Gunza Parsha I Bahadur Bynath Mistr. of Bareilly. It will be seen from Appendix A that the district returns have not, as a rule, been supplemented by reports showing what were the individual impressions of the several local officers as to the accuracy of the information supplied, the real history of the course of prices and wages, or the tendency of events in giving permanency to changes in the position of the industrial and producing classes. That a great change in this direction is not slowly being brought about, is very clearly indicated in Mr. Forbes' report, at page 3a, and this again is incidentally testified to by Mr. Hardinge, *para. 6, page 7a*. There is also a brief but suggestive note by Mr. B. W. Colvin, and Mr. Evans has furnished a careful memorandum along with the returns for Mirzapore. It is to be regretted that a subject so full of present and future interest as the influence of events on the relative positions of the labouring classes and their employers has not attracted more notice from officers whose local experience gives such opportunity for testing the progress of the country and its people. Certain facts, however, came out in the returns about which there can be little mistake: and, whatever may be the reliance placed on the figures in Appendix B, indicating the rise in wages, there can be no question, first, that a rise in wages is taking place, and secondly, that there has been a very marked disturbance in the history of prices. The rise in wages may be most clearly seen by taking the comparative earnings of unskilled labour, as unskilled labour is most readily affected by the causes at work to produce a permanent rise in wages. From the district returns it would appear that the wages of coolies exhibit the following variations in the ten years from 1858 to 1868:—

	Per cent.		Per cent.
Saharunpore	a rise of 100	Total Pergunnahs	a rise of 25
Doolund	33	Cawnpore	33
Nukore	100	Patteypore	33
Budkot	25	Bahla, level.	
Monsiffurungur	25	Allahabad, no figures given.	
Meerut	133	Jounpore	60
Budindabahr	100	Humeerpore	
Alypuri	25	Azimgarh	level.
Feroz	25	Mirzapore	
Muzra	33	Benares	no figures given.
Furruckabad	11	Ghazeepore	
Mynpoory	33	Goruckpore, level.	
Bawal	33	Bustee, a rise of 100 per cent, in 1858, which has since remained firm.	
Bah, no figures given.		Jaloun	a rise of 150
Bijnour	25	Juansie,	25
Moradabad	33	Lullitpore, level.	
Burhan, no figures given.		Kumaon	25
Bareilly	60	Ajnere	50
Shahjehanpore	25		

The extreme divergence in the rates of rise, points, it may be concluded, to inaccuracy in the statements; and that the returns are not correct is further indicated by the conflicting entries in contiguous districts, e. g., Goruckpore and Bustee, in the former of which the wages of coolies are said to have neither risen nor fallen, while in the latter there was a rise of 100 per cent. in the first year of the decade, which enhancement has been sustained throughout the remaining years. But the main fact that the wages of unskilled labour have almost universally risen is broadly delineated in the district returns, though it is not equally clear what may have been the real extent of the rise. The conclusion I have arrived at in regard to the rise in wages I put forward with hesitation: my impression, however, is that the information given in Appendix B does not show how very much the position of the labouring classes is improving throughout the country, and more particularly in the rural population. It is by no means uncommon to find where there is a regular demand for coolie labour, especially for portage, that three and four annas are given for a day's work where fifteen years ago one anna or an anna-and-a-half would have sufficed; and I have known instances where as much as six and eight annas a day have been given for short periods, either on occasions of a fair or some such similar gathering. Of course the latter occasions are exceptional; but, as a general rule throughout the interior, an ordinary able-bodied labourer can make sure of his three annas at least, where in other times he was content with one. Mr. Forbes (*page 3a*) has dwelt on the change in the wages of labour in the Meerut district, noting that at harvest-time the field labourer has received wages in kind equal at market-rates to eight annas per diem; and from the inquiries I have made, I believe this state of things, and the altered position of village proprietors and their Chumars, are by no means confined to this district. There is unquestionably a remarkable change in the position of these two bodies. In former days the Chumars were virtually the serfs of the zemindars; many of them are now proprietors of land, while the majority of them have become quite independent of their old masters. How this change has been brought about, how it is developing itself, and how far its future influence is likely to extend, are points of interest which can only be casually glanced at in the present memo. The main cause of the change is doubtless to be found in the levelling nature of our legislation, recognising, as that does, no distinction in class, and applying English principles of law to Indian circumstances and society. It is possible that the operation of the Partition Laws has had some influence, though of a secondary nature, in this direction. The Rent Act, too, has also helped to sever the link that bound the zemindar and his labourers together. In those villages where the proprietor is wealthy and powerful, he is still able to enforce from the Chumars the practice of the old custom by which he obtains a certain amount of labour gratis, or for a mere nominal payment; but where the proprietor's position is not so strong, the Chumar has become quite his own master, and gives his labour to the employer whose offers are the best, either in his own village or elsewhere. There seems to be a greater and a growing demand for labour in the agricultural communities, as well as in the Public Works and railways, which enables the Chumars and the labouring class to make terms for their services to which they could not formerly have aspired. A great carrying trade is being developed in the districts along the line of railway, in which many of the present proprietors are engaged. Where this is the case, they let out the greater portion of their land, reserving for themselves only a sufficient area on which to grow the fodder required for their cattle. This at once gives an opening to the labouring classes of which they have not been slow to avail themselves. I have been told of late, though I am not prepared at present to vouch for the accuracy of my information, that a larger amount of labour is now employed in agriculture, the style of cultivation being more careful and systematic than formerly, and that it is, consequently much more common to find hired labour made use of now than in days gone by. Whether this be the case or not, the improvement in the cultivation of land held by the Goojurs in portions of this district I knew fifteen years ago, is most remarkable. By the Hindu, last rains and cold weather, I passed through a tract of country formerly wretchedly cultivated, now brought to the highest pitch of good farming. Though occupied by Goojurs, it was quite undistinguishable from neighbouring villages owned and cultivated by Jats, whose skill in farming is proverbial as was the Goojurs' ill repute as thieves. How far the rise in wages may have improved the condition of the labouring

classes in the towns it is difficult to say. Mr. B. Colvin considers that "the extremely poor classes who live in the towns are in no respect less miserable than they were ten or fifteen years ago, but that in the portions of townships immediately adjacent to the lowest, such as petty shopkeepers and traders, the rise in the value of their goods and skill has quite compensated for the increased cost of living; that, taking them as a body, artisans and traders are fully as prosperous as they used to be, and some of them, in certain and various instances, much more so. Judging from facts around one, it would appear as if the poorest of the poor classes are becoming poorer, while the sturdy labouring class of the towns, as well as the villages, are improving their position; that the amount of hard labour obtainable is very much on the increase, and that labour and capital are assuming relations which promise greatly to develop the industrial interests of the country. In this district the great demand for labour since 1840 for the Ganges Canal is generally referred to as the prime cause of the altered position of the labouring class, and the action of the Rent Law of 1859, which gave rights of occupancy to many who would otherwise in the ordinary course of things have remained tenants-at-will, is said to have completed what was then commenced. The construction of the great lines of rail which meet at Ghazeebad, both directly and indirectly, added impetus to the movement which has thus resulted in the improved condition of the labouring classes. I now pass on to the appendices relating to prices. The distinguished author of the "History of Prices" has expressed an opinion that a period of not less than 900 years is requisite to reduce to a fair average the inequalities of the seasons in their influence on the productivity of the harvests, and M. Chevalier ("De la Monnaie") has observed, with reference to Mr. Tooke's opinion stated above, that, while he considers Mr. Tooke takes an exaggerated view, at the same time intervals of ten to fifteen years, such as are often taken, would be rather too short. It is beside the question to discuss here the correctness of these differing opinions, as both coincide in the main point—viz. as this paper is concerned, viz. the insufficiency of a term of ten to fifteen years for the purpose of coming to well-founded conclusions as to the normal nature and causes of variations in prices. It may be safely affirmed that no general conclusions on these heads can be arrived at from the course of prices during the past twelve years. I have therefore sought for, and obtained through the courtesy of native gentlemen, statistics taken from their private books embracing a longer period than that covered by the official returns.

The present high prices of wheat, to which grain I confine my remarks, as the great staple of human food in this part of India, may be attributed to any one of the following causes:—

- 1st.—To a general rise in prices affecting all commodities.
- 2nd.—To a diminished productiveness of the soil, or to the diminished breadth of land under wheat.
- 3rd.—To the influence of one or more unfavourable seasons.

The general tendency of opinion would seem to favour the first of these suppositions. We are constantly told that the large *influx of silver* for the past twenty years have had the effect of raising prices generally. There is no question that an immense amount of bullion has been poured into the country. Writing in the interior of the district, as I am, I have not figures by me to which I could refer as to the amount of imports of silver within the last fifty years; but I believe I am not wrong when I put it down at 200 millions of pounds.† That such a vast influx of the precious metals should not have in some degree affected prices would be most improbable, but I do not think the present exceptionally high prices of wheat can be altogether attributed to this cause. In the first ten years covered by the official returns which are embodied in page 30d of this collection of papers, the average selling-rate of wheat in sixteen of the most important districts of the North Western Provinces has varied from 24 seers 5 chittacks the rupee in Saharanpore to 15 seers 8 chittacks the rupee in Ghazeebad. Taking the districts in the three northern divisions, the great corn-producing tracts of the province, the average rate for ten years varies from 24 seers 5 chittacks in Saharanpore to 19 seers 4 chittacks in Agra, and, excluding the districts to the south of the Jumna, from 24 seers 5 chittacks in Saharanpore to 20 seers 14 chittacks in Moradabad.

In the subjoined table are given for each district the average rate, with the highest and lowest rates, both for wheat and bajra—which latter grain is in many instances a great staple of food with the poorest classes—for the ten years:—

AVERAGE SELLING RATES OF WHEAT AND BAJRA DURING THE TEN YEARS 1859 TO 1868 WITH THE HIGHEST AND LOWEST RATES DURING THAT TERM.

Districts.	Wheat.						Bajra.						Wheat.		Bajra.	
	Average rate in seers and chittacks per rupee.		Highest rate in seers and chittacks per rupee.		Lowest rate in seers and chittacks per rupee.		Average rate in seers and chittacks per rupee.		Highest rate in seers and chittacks per rupee.		Lowest rate in seers and chittacks per rupee.		High- est price per cent.	Low- est price per cent.	High- est price per cent.	Low- est price per cent.
	S.	C.	S.	C.	S.	C.	S.	C.	S.	C.	S.	C.				
Saharanpore	24	5	35	12	12	12	24	15	35	7	15	19	17	47	41	41
Meerut	22	11	32	12	14	14	25	1	35	9	17	12	43	31	41	41
Allypore	21	5	29	4	14	11	23	14	34	8	18	11	38	37	41	44
Moradabad	20	11	32	3	14	2	17	1	44	3	17	2	41	50	37	49
Bareilly	21	11	31	9	15	13	20	1	59	9	17	11	37	55	70	38
Budaon	21	7	34	13	13	3	27	10	45	15	17	11	39	62	50	66
Muttra	19	14	26	1	13	10	20	3	34	15	13	8	32	50	32	73
Agra	19	4	26	6	13	14	23	6	33	14	18	7	21	37	48	19
Furruckabad	21	12	32	1	11	13	27	2	40	11	13	11	32	47	51	50
Cawnpore	20	15	29	12	11	2	21	4	37	13	19	1	33	41	37	41
Banda	20	9	26	1	12	1	27	0	35	1	19	6	41	27	28	31
Allahabad	18	2	21	10	12	13	23	2	30	13	15	1	29	36	24	35
Goruckpore	22	4	28	7	11	15	26	15	43	12	20	8	46	28	21	47
Mirzapore	17	8	22	15	12	3	21	3	31	2	16	6	30	50	32	23
Benares	17	5	22	15	12	11	19	7	31	5	15	8	27	32	29	61
Ghazeebad	15	8	22	8	11	6	21	5	31	4	15	11	32	35	26	46

Now, it will be observed that this statement does not comprise the years 1869 and 1870, which were years of excessively high prices. If they had been included, the average rate for the twelve years would have been considerably lower than that given for the ten years, and the difference in the direction of low prices would have been correspondingly greater than is now shown. Yet the difference in prices indicated in the returns are of a range far more than usually wide, and compared with variations in the English markets, taken for very considerable periods, oscillate more violently than in any of the four decades between 1810 and 1855, beyond which I have not complete figures for comparison. The conclusion I draw from this is that the average for these ten years is an exceptional one altogether, and one that cannot be taken as a test. This impression is further borne out if we taken a longer series of years, such as given for Ghazeebad, Saharanpore, Juggulree, Muttra, Allypore, and Bareilly, in the accompanying statement. Here the average varies between 28 and 30 seers, covering in the case of Ghazeebad and Bareilly the bad famine of 1837-38, and in all instances but Bareilly the famine years of 1861 and 1869.

* History of Prices, Vol. VI., p. 440.

† In the twenty years ending with 1854-55, the silver coinage of the three Indian Mints amounted to 67½ millions.

Year.	Ghazeebad.				Saharunpore.				Jugadthree.			
	Average yearly rate of wheat per rupee.		Price above or below the average of 10 years.		Average yearly rate of wheat per rupee.		Price above or below the average.		Average yearly rate of wheat per rupee.		Price above or below the average.	
	S.	c.	Below.	Above.	S.	c.	Below.	Above.	S.	c.	Below.	Above.
		Per cent.	Per cent.			Per cent.	Per cent.			Per cent.	Per cent.	
1831	36	0	21	..	..	..	..	..	..	..	..	..
1832	36	0	21	..	..	..	..	..	..	..	..	..
1833	20	0	..	30	..	..	..	..	..	..	..	..
1834	22	0	11	..	..	..	..	..	..	..	..	..
1835	40	0	..	..	..	..	..	..	..	..	..	..
1836	42	0	33	..	..	..	..	..	..	..	..	..
1837	18	0	..	37	..	..	..	..	..	..	..	..
1838	12	0	..	38	..	..	..	..	..	..	..	..
1839	20	0	..	30	..	..	..	..	..	..	..	..
1840	21	0	..	26	22	9	..	21	22	11	..	25
1841	27	0	..	23	23	13	..	17	23	9	..	24
1842	28	0	..	27	40	0	26	..	46	5	53 1/2	..
1843	34	0	16	..	40	0	25	..	37	9	21 1/2	..
1844	33	0	..	13	36	12	22	..	36	4	20	..
1845	36	0	20 1/2	..	31	13	10	..	32	12	8 1/2	..
1846	31	0	..	8	25	7	..	12	29	5	..	6 1/2
1847	33	0	13 1/2	..	27	1 1/2	..	5	25	9	..	15 1/2
1848	23	0	..	19 1/2	26	6 1/2	..	8	23	13	..	4 1/2
1849	35	0	18 1/2	..	29	15 1/2	..	41	29	7	..	2 1/2
1850	44	0	35	..	35	1	18 1/2	..	24	2	..	..
1851	42	0	32	..	43	15	..	..	35	13	..	..
1852	32	0	10 1/2	..	39	7 1/2	..	6	31	8	..	..
1853	27	0	..	54	31	4	..	9	34	14	..	..
1854	35	0	..	18	31	11	..	9	29	12	..	..
1855	47	0	39	..	43	6	31	..	48	0	..	..
1856	38	0	25	..	40	9	20 1/2	..	39	10	..	..
1857	37	0	23	..	38	1	25	..	40	15	..	..
1858	30	0	4 1/2	..	36	9	22	..	37	10	..	..
1859	32	0	10 1/2	..	28	11 1/2	..	1	35	13	..	..
1860	17	5	..	..	20	0	..	..	25	5	..	..
1861	11	1	..	39 1/2	12	11	..	30	13	4	..	..
1862	37	0	..	51	25	15	..	13	24	8	..	..
1863	31	13	..	..	25	6	..	..	24	12	..	..
1864	21	10	..	..	31	15	15	..	27	2	..	..
1865	19	8	..	..	20	4	..	..	31	24	..	..
1866	21	7	..	..	21	5	..	..	26	23	..	..
1867	22	15	..	..	21	3	..	..	25	3	..	..
1868	12	11	..	..	20	3	..	..	20	3	..	..
1869	14	15	..	..	13	10	..	..	52	11	..	..
1870	14	15	..	..	11	14	..	..	48	10	..	..
Average	28	9	..	..	28	10	..	..	30	3	..	..

Year.	Muttra.				Allypore.				Bareilly.				
	Average yearly rate of wheat per rupee.		Price above or below the average.		Average yearly rate of wheat per rupee.		Price above or below the average.		Average yearly rate of wheat per rupee.		Price above or below the average.		
	S.	c.	Below.	Above.	S.	c.	Below.	Above.	S.	c.	Below.	Above.	
		Per cent.	Per cent.	S.	c.	Per cent.	Per cent.	S.	c.	Per cent.	Per cent.		
1831	..	..	..	..	..	..	..	1805	35	8	15	..	
1832	..	..	..	..	..	..	..	1806	38	10	17	..	
1833	..	..	..	..	..	..	..	1807	35	12	15	..	
1834	..	..	..	..	..	..	..	1808	40	8	25	..	
1835	..	..	..	..	..	..	..	1809	25	14	..	15	
1836	..	..	..	..	..	..	..	1810	29	12	..	1 1/2	
1837	..	..	..	..	..	..	..	1811	47	12	Level.	Level.	
1838	..	..	..	..	..	..	..	1812	30	5	..	..
1839	..	..	..	..	..	..	..	1813	26	12	..	12	
1840	..	..	..	..	25	0	..	1814	40	5	25	..	
1841	28	12	..	15 1/2	..	..	..	1815	53	2	33	..	
1842	24	4	..	7	..	..	..	1816	31	2	11	..	
1843	30	9	..	..	28	4	..	1817	24	12	..	18	
1844	30	0	..	..	30	0	..	1818	21	1	..	30 1/2	
1845	31	0	19 1/2	..	34	8	33	..	1819	16	8	..	45 1/2
1846	31	0	..	..	36	8	..	..	1820	15	12	..	48
1847	31	4	..	..	36	0	27	..	1821	37	..	..	..
1848	37	4	..	..	31	0	..	..	1822	23	10	..	22
1849	30	0	..	..	..	..	..	..	1823	21	8	..	31
1850	30	0	..	..	..	..	..	..	1824	30	6	Level.	Level.
1851	41	18	..	..	42	0	..	..	1825	26	12	..	12
1852	39	0	..	..	46	0	..	..	1826	16	0	..	47
1853	38	0	..	..	31	0	..	..	1827	25	0	..	17 1/2
1854	36	12	..	..	31	8	..	..	1828	40	0	21	..
1855	36	0	..	..	27	8	..	..	1829	35	12	15	..
1856	36	0	..	..	30	0	..	..	1830	31	12	13	..
1857	36	0	..	..	30	0	..	..	1831	28	2	..	7
1858	36	0	..	..	36	4	26	..	1832	39	12	21	..
1859	36	0	..	..	24	10	..	..	1833	31	6	..	..
1860	36	0	..	..	30	0	25	..	1834	30	14	..	..
1861	36	0	..	..	30	0	1	..	1835	33	8	9	..
1862	36	0	..	..	18	3	..	..	1836	23	8	..	..
1863	36	0	..	..	19	5	..	..	1837	17	5	..	..
1864	36	0	..	..	20	4	2	..	1838	16	8	..	46
1865	36	0	..	..	32	0	10	..	1839	22	8	..	26
1866	36	0	..	..	17	7	..	..	1840	22	10	..	25 1/2
1867	36	0	..	..	19	0	..	..	1841	24	10	..	19
1868	36	0	..	..	19	0	..	..	1842	21	12	..	..
1869	36	0	..	..	21	10	..	..	1843	35	2	..	..
1870	36	0	..	..	12	1	..	..	1844	33	0	8	..
Average	27	12	..	..	17	11	..	..	1845	27	0	..	10 1/2
									1846	28	12	..	..
									1847	36	6	17	..
									1848	33	3	8 1/2	..
									1849	37	5	18 1/2	..
									1850	37	1	18	..
									Average	30	5	..	..

From the statement given above, it may be gathered, I think, that the twelve years 1850-1870 have comprised a more than usual number of bad harvests. In Ghazeebad, every year except 1853 is far below the average; the same with Saharunpore; in Jugadhee 1853 and 1854 only are above the average; in Muttra 1852 only; while in Allypore 1852 and 1853 are the only two years of comparative plenty out of the twelve. Such a series of bad years as have been experienced in 1850-1861, 1865, 1866, 1867, 1868, 1869, and 1870, will go far to account for the extreme rates of prices prevalent of late. It must not be understood, when I speak of this series of bad years, that I mean these are all years of scarcity. There were certainly two years of great scarcity among them. We know, however, that "prices vary in a ratio very different from the variation in quantity, and that the difference of ratio between quantity and prices is greater probably in the case of corn than in that of most other articles of extensive consumption; that a small deficiency in the produce of corn compared with the average rate of consumption occasionally causes a rise in price very much beyond the ratio of defect. This being the case, it is not to be wondered at that prices should have of late been so abnormally and persistently high. A careful examination of the tables already referred to brings out certain points which it will be convenient to notice. Taking each district as far as we have information, we find the average rate at which wheat is sold for the rupee to be as follows:—

District.	Number of years.	Average rate.		Years and Quantity.								
				Highest rate.				Lowest rate.				
				S.	c.	Year.	S.	c.	Year.	S.	c.	Year.
Bareilly.....	48	30	6	47	12	1811	15	12	1839			
Ghazeebad.....	31	28	9	47	0	1852	12	0	1838			
Saharunpore.....	31	28	10	43	13	1861	13	10	1860			
Jugadhee.....	31	30	3	48	0	1853	11	15	1869			
Muttra.....	31	27	12	41	12	1841	11	12	1869			
Allypore.....	30	29	13	46	0	1851	12	1	1869			

And dividing these years into groups of ten years we see:—

Or if we group the decades otherwise we have:—

Years.	District.	Average rate.	Years and Quantity.						Year.	District.	Average rate.	Years and Quantity.							
			Highest rate.			Lowest rate.						Highest rate.			Lowest rate.				
			S.	c.	Years.	S.	c.	Years.				S.	c.	Years.	S.	c.	Years.		
1840 to 1849.	Saharunpore.....	30	1	10	0	1843	22	0	1840	1855 to 1864.	Bareilly.....	29	0	33	0	1855	18	0	1859
	Muttra.....	30	5	37	4	1849	23	8	1840		Ghazeebad.....	27	8	42	0	1850	17	9	1855
	Allypore.....	32	8	39	4	1849	25	0	1840										
	Ghazeebad.....	30	1	36	0	1845*	21	0	1840										
	Jugadhee.....	31	1	36	5	1842	22	11	1840										
1850 to 1859.	Saharunpore.....	35	15	43	15	1851	28	1	1859	1865 to 1864.	Ghazeebad.....	33	12	34	0	1859	20	0	1865
	Muttra.....	38	13	41	12	1851	28	12	1859		Muttra.....	37	10	41	12	1851	28	0	1852
	Allypore.....	31	12	38	0	1851	27	8	1854		Allypore.....	34	11	41	0	1857	27	0	1854
	Ghazeebad.....	36	6	47	0	1855	27	0	1853		Saharunpore.....	31	5	41	13	1851	35	7	1860
	Jugadhee.....	33	7	48	0	1855	29	12	1851		Jugadhee.....	32	1	43	13	1851	33	9	1867
1860 to 1869.	Saharunpore.....	21	4	24	15	1863	12	11	1861	1865 to 1861.	Ghazeebad.....	29	12	47	0	1853	11	1	1861
	Muttra.....	20	5	20	12	1862	11	12	1869		Muttra.....	28	0	40	0	1852	16	0	1861
	Allypore.....	20	11	32	0	1863	12	1	1860		Allypore.....	27	7	39	0	1853	13	5	1864
	Ghazeebad.....	21	3	31	13	1863	12	11	1860		Saharunpore.....	30	3	43	0	1853	12	14	1861
	Jugadhee.....	23	5	34	12	1863	11	15	1869		Jugadhee.....	38	8	48	0	1853	13	4	1861

Looking to these figures, it would appear that in the ten years ending with 1849, the market-rates of the first three years indicate either harvests below the average, or the depressing effects of 1837-38 still keeping up prices, and that the remaining years of the decade were more than average; that the second decade 1850 to 1859 was distinguished by a succession of favourable years; and that in the third decade, 1860 to 1869, the harvest were with one exception, not only below the average, but in three cases so short as to border on, if they did not actually touch, famine limits.

Assuming, then, we may take the ten years 1860-1869 to have been a decade of bad harvests, with the one exception of 1862, is there any thing to lead to the belief that the high prices of corn in those years have been less the effect of bad seasons than illustration of a general rise in prices caused by a fall in the value of the precious metals compared with the value of other commodities? It is obvious if the great influx of precious metals has so far diminished the purchasing power of silver that a rupee now of the same standard and weight as in former years will only purchase, we will say, three-quarters of the amount of wheat it used to procure in former years, the same depreciation of silver must have been at work to raise the prices of other commodities than wheat; otherwise it is clear that the value of wheat as compared with other commodities will have increased. In other words, if the high price of corn is to be attributed to a general rise in prices, we shall find other commodities affected in the same way. Is it, then, the case that other commodities have risen in the price to the same extent as wheat? This is a question not easy to answer without very carefully-prepared price-lists covering a long period of time. I have by me, however, a statement, taken from the books of a mahajun, giving for more than 109 years the rates prevailing at the Dusserah for different articles of commerce—the Dusserah being the season at which the mercantile class among the Hindoos strike the average rates for the year. From this I have taken the market-rates of two articles, ghee and oil, for the forty years ending 1869. I find that the average rate for ghee during that time has been 2 seers 9 chittacks the Rupee, and the extremes of fluctuation have ranged between 3 seer 8 chittacks and 1 seer 5 chittacks. In the next ten years (1860-69) of the forty, the average selling-rate has been 2 seers 8-10ths of a chittack. Oil, again, for the forty years in question has averaged 7 seers 4 chittacks per rupee, the extremes of fluctuation varying from 3 seers 8 chittacks to 12 seers 8 chittacks. In the ten years ending 1869 the average selling-rate has been 6 seers.

Now these are articles of consumption in common use, and if the rise during the past ten years in the price of wheat may be attributed to a fall in the purchasing power of money, we may reasonably look for a similar rise in the price of oil and ghee. We know, however, that a corresponding rise has not taken place. Taking the past thirty years, the rise in the price of ghee in the last ten years of the term taken has been 25 percent, and of oil the average price has risen 22 per cent. In Ghazeebad, taking the same period, the price of wheat has risen over 31 per cent. In Saharunpore the price of wheat has risen 34 per cent., Muttra 33 per cent., and in Allypore 35 per cent. In the last three localities, however, the term taken is thirty years instead of forty, so that the comparison is not identical, though sufficient for the purpose in view. With these facts before us, we are justified, I believe, in holding that the late great rise in the prices of corn cannot be attributed, except in a small degree, to a general rise in prices. Prices have for some years had an upward tendency, and they have not only advanced somewhat, though at present we have not sufficient information to enable us to decide to what extent the rise has been of a permanent character. In the meanwhile, there are, I think, reasonable grounds for the opinion that the advance in prices, which has been so marked during the past ten years, is attributable rather to bad seasons than to any permanent cause, and we may, therefore, anticipate that the high rates of 1869-70 are not likely to continue. We already see prices falling to a figure lower than has been marked, as the average of any one of the eleven years in 1860-70, with the single exception of 1863; and, looking to the experience of this and of other countries, we may confidently hope that the past cycle of bad harvests may soon be succeeded by favourable seasons. If this is the case, and the late high prices are abundant, it will not be safe to look to them as a standard of comparison for future years.

* 35-0 in 1849. † 28-12 also in 1852. ‡ 13-10 in 1869.
 This is a term of 9 years only, and excludes 1848, which was not a first-class harvest in many parts of the country.
 § Intervening year.

ANNUAL AVERAGE RATES PER RUPEE IN SEERS AND CHITTACKS OF THE FOLLOWING ARTICLES IN THE PRINCIPAL CITIES OF THE NORTH-WESTERN PROVINCES, DURING THIR YEARS 1859 TO 1870 INCLUSIVE.

District.	Years.	Wheat.	Barley.	Gram.	Bajra.	Joar.	Zillah Rice.	Dal.	Salt.
		S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.
Sharnpore	1859,	32 5	51 4	41 16	35 7	32 13	19 4	38 9	10 12
	1860,	31 9	27 6	26 11	35 1	31 8	12 10	19 5	9 5
	1861,	12 12	15 7	12 15	15 13	15 2	9 7	9 7	8 3
	1862,	26 12	39 15	25 15	28 6	32 13	15 13	23 1	7 15
	1863,	33 12	59 3	41 11	42 9	32 5	28 8	27 7	7 12
	1864,	27 8	43 1	31 11	31 3	26 8	14 5	22 4	7 10
	1865,	22 2	31 15	27 7	25 11	23 1	12 12	13 0	8 0
	1866,	22 1	35 7	28 6	23 5	27 11	13 5	14 7	7 14
	1867,	22 8	31 8	21 10	23 5	21 10	13 12	15 12	7 15
	1868,	20 3	1 10	21 12	19 2	21 2	10 12	12 10	7 13
	1869,	13 10	16 10	11 9	12 3	12 0	8 1	10 1	9 1
1870,	11 14	23 6	11 12 1/2	21 14 1/2	23 0 1/2	12 12 1/2			
Meerut	1859,	27 3	37 5	30 6	29 6	31 14	17 3	29 8	10 1
	1860,	17 15	22 6	30 3	19 3	19 5	12 1	14 9	9 1
	1861,	14 2	18 15	13 6	17 12	16 8	9 1	12 15	7 14
	1862,	27 8	41 3	27 5	35 9	32 5	11 13	22 0	7 9
	1863,	32 5	43 13	31 13	31 13	31 12	21 14	31 13	7 0
	1864,	23 14	30 14	26 15	21 6	26 14	16 3	22 15	5 14
	1865,	20 0	27 1	22 5	20 3	23 1	11 6	14 3	7 0
	1866,	21 1	31 15	26 0	23 1	28 0	14 7	17 12	7 6
	1867,	21 2	32 8	21 12	23 13	25 0	12 9	20 7	7 8
	1868,	21 11	30 12	22 5	22 2	23 15	12 0	20 13	7 7
	1869,	13 4	11 13	11 13	13 0	14 9	9 7	19 8	9 5
1870,	15 13 1/2	22 14 1/2	14 14	21 9	23 7	13 0 1/2			
Allypore	1859,	26 13	40 15	39 7	29 13	32 10	15 9	24 13	8 14
	1860,	18 3	21 9	21 3	18 14	20 7	11 11	12 9	7 15
	1861,	14 2	20 11	14 0	19 6	17 9	7 6	14 4	7 0
	1862,	29 1	45 6	29 2	34 8	31 3	8 0	22 10	6 15
	1863,	28 9	39 13	35 11	30 14	29 13	15 0	31 1	6 7
	1864,	19 10	21 1	27 0	29 14	21 7	13 1	29 2	5 7
	1865,	17 7	23 6	23 15	18 11	20 6	11 1	13 12	6 8
	1866,	17 9	25 13	21 11	23 14	25 1	12 1	18 10	6 1
	1867,	20 2	28 9	25 5	21 9	21 1	12 9	22 13	8 8
	1868,	21 9	30 4	25 6	20 13	22 12	14 8	21 3	8 7
	1869,	12 1	16 13	12 0	13 6	11 7	9 8	9 14	9 2
1870,	17 11 1/2	27 6 1/2	16 8 1/2	21 8 1/2	25 5 1/2	13 10 1/2			
Moradabad	1859,	25 5	38 9	33 14	30 7	30 14	16 7	29 4	9 11
	1860,	15 1	20 8	17 10	17 2	17 14	11 13	13 0	8 10
	1861,	14 2	18 5	13 3	20 8	21 13	8 4	11 5	7 4
	1862,	29 10	41 15	25 15	42 15	42 11	7 15	25 0	7 1
	1863,	32 3	54 3	42 0	46 3	28 12	10 5	31 8	6 9
	1864,	17 0	23 12	21 6	22 0	26 5	14 3	17 15	3 12
	1865,	18 2	25 3	21 8	20 2	22 15	13 7	15 0	6 12
	1866,	18 5	30 0	31 15	29 1	29 4	14 1	21 12	7 0
	1867,	19 5	29 4	16 14	21 9	21 15	14 1	18 13	7 2
	1868,	20 1	30 8	21 11	23 1	21 10	16 9	22 10	7 0
	1869,	11 7	11 9	11 1	12 8	13 10	10 1	10 12	
1870,	16 7 1/2	25 7	16 10 1/2	23 10	26 0 1/2	14 3 1/2			
Bareilly	1859,	26 2	46 0	33 7	35 10	36 2	18 15	29 9	8 1
	1860,	18 9	25 8	18 4	20 3	19 9	14 10	13 14	7 4
	1861,	15 12	20 13	13 9	20 14	22 12	15 9	13 2	6 13
	1862,	33 2	52 9	28 7	54 9	50 10	25 13	23 1	6 13
	1863,	33 9	53 14	33 11	50 12	40 13	22 15	21 4	6 14
	1864,	16 15	23 3	21 1	17 2	19 4	14 5	15 7	5 16
	1865,	17 7	21 14	20 15	20 4	22 13	13 11	13 15	5 16
	1866,	16 9	24 12	21 6	27 0	26 15	13 14	22 11	6 3
	1867,	19 5	29 0	18 14	21 8	17 8	14 1	19 0	6 9
	1868,	19 15	33 8	23 15	23 3	19 14	16 13	22 14	6 7
	1869,	11 4	13 12	10 4	12 4	12 8	9 11	9 13	7 10
1870,	16 11 1/2	23 15	17 6	22 10	24 7	13 12 1/2			
Bulandshahr	1859,	21 2	40 10	32 7	31 1	34 4	14 13	21 14	7 6
	1860,	15 3	19 7	15 9	17 11	18 1	12 8	10 7	8 10
	1861,	13 8	21 3	14 12	18 12	19 2	12 11	11 11	5 11
	1862,	31 1	55 13	30 11	45 15	45 9	20 5	21 12	6 3
	1863,	34 13	58 1	38 4	45 7	34 3	22 12	27 13	3 14
	1864,	17 11	24 11	23 4	18 10	18 6	9 0	15 12	3 2
	1865,	18 5	24 5	22 15	21 2	21 13	12 10	13 6	6 1
	1866,	13 9	27 2	22 15	27 14	32 9	14 0	19 11	3 2
	1867,	18 5	29 0	23 7	23 3	20 11	14 8	17 14	5 1
	1868,	20 13	31 9	25 4	24 1	25 5	17 1	21 10	6 0
	1869,	11 8	14 3	11 1	11 5	13 3	10 1	9 9	6 15
1870,	17 9	27 0	18 13	23 8 1/2	24 14	11 7			
Muttra	1859,	26 11	39 11	43 14	33 8	34 10	10 12	22 2	0 13
	1860,	17 8	23 14	22 8	19 6	19 0	9 15	12 6	8 7
	1861,	13 10	21 11	11 1	31 15	34 12	17 12	21 4	7 4
	1862,	25 7	40 12	31 5	28 10	35 9	17 7	31 4	7 5
	1863,	28 2	30 11	38 5	21 4	22 2	13 0	20 11	6 13
	1864,	18 15	27 3	29 13	21 8	22 10	10 1	11 14	7 1
	1865,	14 1	22 7	23 4	25 4	29 3	11 17	18 13	7 2
	1866,	16 14	27 1	25 11	25 13	29 9	12 2	23 14	6 13
	1867,	11 7	20 8	23 7	21 8	23 0	14 0	21 4	9 13
	1868,	19 9	28 3	25 5	21 8	15 9	10 7	10 8	
	1869,	11 13	16 4	21 1	12 13	29 8	13 14		
1870,	16 12 1/2	26 9	16 7	26 4					
Agra	1859,	25 0	37 0	37 10	33 14	34 7	11 2	22 2	9 8
	1860,	16 12	23 11	21 3	19 1	21 10	13 2	13 14	8 2
	1861,	13 14	20 3	14 15	18 7	17 15	6 0	13 4	7 2
	1862,	23 3	37 1	28 3	31 1	35 15	15 8	20 0	6 8
	1863,	25 6	37 1	31 1	31 7	31 7	16 7	29 9	5 7
	1864,	26 6	35 15	31 1	21 11	21 11	11 10	18 1	5 7
	1865,	18 2	25 1	25 0	20 0	20 10	8 3	11 11	6 6
	1866,	15 13	23 8	21 6	18 11	25 10	9 6	18 4	6 6
	1867,	15 1	35 3	22 6	22 11	24 13	11 3	21 15	7 0
	1868,	17 11	26 12	23 9	22 3	24 2	12 15	19 5	6 12
	1869,	18 12	27 8	22 14	19 3	24 4	10 8	10 4	9 8
1870,	15 13	25 10	16 11	22 0	25 4				
Farruckabad	1859,	28 11	41 3	32 7	39 1	38 5	17 1	26 13	8 15
	1860,	18 12	21 11	19 7	19 1	22 5	14 6	15 12	7 10
	1861,	17 3	22 11	17 2	13 2	19 8	18 3	16 6	7 9
	1862,	31 1	44 15	32 4	40 11	32 12	20 5	24 5	6 7
	1863,	32 1	49 11	37 5	38 3	36 12	20 14	26 2	5 5
	1864,	18 3	23 15	23 9	20 13	31 11	13 11	16 10	6 6
	1865,	17 11	25 10	22 8	22 10	22 8	13 8	18 5	3 12
	1866,	14 13	22 15	20 5	24 5	22 11	15 6	19 7	6 7
	1867,	19 6	29 8	24 2	24 15	26 2	16 12	21 3	8 4
	1868,	21 11	32 6	27 3	25 9	24 13	10 7	10 11	
	1869,	11 7	15 11	11 14	14 1	14 10	14 7		
1870,	16 15	23 15	16 9	21 7	20 7				

ANNUAL AVERAGE RATES PER RUPEE IN SEERS AND CHITTACKS OF THE FOLLOWING ARTICLES IN THE PRINCIPAL CITIES OF THE NORTH-WESTERN PROVINCES, DURING THE YEARS 1850 TO 1870 INCLUSIVE.—Continued.

Districts.	Year.	Wheat.	Barley.	Gram.	Bees	Jowar	Zilahi &c.	Dal.	Oil.
		S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.	S. C.
Cawnpore	1850	22 13	23 5	25 1	23 5	21 4	17 7	20 6	7 15
	1851	27 4	29 1	24 6	24 12	20 0	15 14	18 6	10 17
	1852	17 7	21 1	18 3	18 3	21 7	10 6	16 10	6 10
	1853	27 4	25 6	22 6	25 4	21 1	14 4	20 3	6 9
	1854	29 13	29 7	21 4	27 15	24 1	21 4	20 4	6 12
	1855	19 3	26 1	21 18	19 1	20 13	15 1	17 12	4 10
	1856	16 13	21 7	18 15	19 9	21 11	11 1	12 22	3 10
	1857	14 2	19 5	16 15	20 8	21 7	12 6	16 16	3 14
	1858	18 10	24 11	23 3	23 8	26 8	17 10	19 12	5 6
	1859	19 15	29 15	24 13	23 6	22 10	18 8	26 11	6 6
	1860	13 1	15 11	13 15	14 2	14 4	11 8	15 7	7 12
Banda	1850	15 7	22 3	19 15	22 15	23 4	14 6	.....	.....
	1851	22 15	31 4	22 4	32 6	37 0	14 0	31 0	8 2
	1852	25 11	28 0	31 14	31 6	31 12	15 4	27 0	7 0
	1853	22 3	24 13	26 3	26 5	27 10	11 4	27 1	1 0
	1854	28 3	24 15	33 3	33 0	32 12	12 0	29 11	5 13
	1855	26 0	24 9	35 7	35 6	33 15	12 7	23 11	5 11
	1856	22 3	28 11	29 1	23 1	26 4	12 11	17 6	5 0
	1857	15 15	31 15	29 14	30 3	21 11	9 6	11 5	5 8
	1858	12 2	26 8	17 12	19 6	20 8	10 2	12 2	5 13
	1859	16 4	18 15	31 2	29 2	29 5	11 9	22 15	6 7
	1860	16 0	11 1	28 7	29 12	28 13	13 8	21 14	8 14
Allahabad	1850	10 5	21 7	13 15	12 15	15 1	10 9	10 3	10 0
	1851	11 1	15 2	13 9	22 5	23 8	14 8	.....	.....
	1852	17 10	25 2	22 10	24 6	26 6	13 9	20 7	6 8
	1853	20 13	31 7	23 9	30 13	33 11	11 9	21 12	6 5
	1854	19 4	23 13	22 12	26 6	26 9	13 10	20 4	5 5
	1855	21 5	28 5	24 1	25 11	27 2	19 7	20 11	5 4
	1856	21 10	30 8	29 1	20 1	20 0	19 3	21 6	5 5
	1857	17 11	23 3	23 0	18 10	19 7	14 5	18 10	4 4
	1858	11 6	17 6	10 7	15 1	15 11	10 11	9 11	4 14
	1859	12 13	17 13	16 6	17 7	19 13	11 8	12 5	5 3
	1860	16 13	26 1	25 5	26 6	27 11	13 11	16 8	6 6
Goruckpore	1850	18 7	22 4	12 7	13 5	19 1	13 12	16 18	5 9
	1851	11 5	13 6	13 19	12 8	11 9	10 13	10 1	7 8
	1852	13 11	18 8	13 15	19 6	19 15	11 3	11 7	.....
	1853	22 0	35 5	24 9	31 8	35 9	21 1	26 4	.....
	1854	28 7	42 5	24 13	43 12	38 3	23 1	28 0	4 0
	1855	27 12	43 6	29 1	42 1	38 9	23 0	29 7	4 1
	1856	27 8	42 8	31 0	41 13	41 13	19 13	26 7	1 1
	1857	27 4	43 2	37 13	46 9	46 9	23 7	31 10	3 2
	1858	19 8	38 8	25 10	.....	28 4	21 2	16 9	4 2
	1859	14 6	19 15	14 9	.....	18 3	13 13	8 3	4 2
	1860	11 15	15 7	12 13	.....	17 12	11 9	9 13	4 1
Mirzapore	1850	20 15	32 8	29 11	20 8	33 8	19 12	17 1	4 2
	1851	23 4	38 8	35 13	21 0	34 8	21 13	21 14	.....
	1852	23 13	31 12	28 15	31 6	30 0	15 0	21 13	.....
	1853	16 1	22 11	22 0	21 2	24 0	11 9	14 9	4 13
	1854	13 0	17 0	16 2	16 6	17 3	10 14	10 0	5 1
	1855	12 3	17 3	15 9	16 0	13 11	10 8	11 15	5 2
	1856	16 0	26 6	24 7	25 3	27 3	11 1	19 4	5 3
	1857	15 13	23 7	22 3	20 0	20 12	16 2	18 1	6 6
	1858	11 8	13 15	12 10	13 15	15 8	11 8	10 1	7 9
	1859	13 8	18 13	13 5	17 6	23 14	15 3	12 14	6 6
	1860	17 13	24 13	15 9	17 7	27 11	18 14	.....	.....
Benares	1850	18 5	24 13	22 14	23 14	27 2	13 7	21 9	6 6
	1851	20 13	31 8	22 8	31 2	32 4	14 3	23 14	5 13
	1852	19 9	29 7	21 14	28 3	27 13	18 0	23 0	5 14
	1853	21 0	29 3	24 3	27 14	28 0	12 7	21 3	5 8
	1854	23 13	31 12	28 15	31 6	30 0	15 0	31 13	5 14
	1855	16 1	22 11	22 0	21 2	24 0	11 9	14 9	4 13
	1856	13 0	17 0	16 2	16 6	17 3	10 14	10 0	5 1
	1857	12 3	17 3	15 9	16 0	13 11	10 8	11 15	5 2
	1858	16 0	26 6	24 7	25 3	27 3	11 1	19 4	5 3
	1859	15 13	23 7	22 3	20 0	20 12	16 2	18 1	6 6
	1860	11 8	13 15	12 10	13 15	15 8	11 8	10 1	7 9
Ghazeepore	1850	14 4	18 14	14 11	20 0	19 7	16 9	.....	.....
	1851	16 0	25 2	19 2	21 2	23 16	18 10	17 11	5 12
	1852	13 1	27 13	20 7	27 7	27 12	14 10	20 10	5 10
	1853	17 12	24 14	18 7	23 10	26 9	13 5	20 0	5 1
	1854	19 8	26 11	21 14	24 9	26 10	13 14	20 17	5 2
	1855	22 15	32 1	20 18	31 5	26 2	17 6	20 14	5 9
	1856	17 0	23 15	23 7	20 4	26 14	11 1	20 14	5 11
	1857	11 2	16 15	16 6	15 8	19 1	10 1	14 13	4 11
	1858	12 11	17 10	15 13	16 14	20 8	9 11	12 0	5 8
	1859	17 10	27 3	25 2	25 12	26 2	14 3	18 10	6 0
	1860	17 8	23 1	32 8	18 0	23 15	10 1	15 12	5 15
Cawnpore	1850	12 9	14 13	13 4	13 1	17 3	10 5	10 4	7 7
	1851	11 14	19 10	18 13	11 10	23 9	19 13	.....	.....
	1852	16 2	24 1	10 5	20 10	23 4	12 15	23 13	5 10
	1853	8 1	27 4	18 10	24 4	26 7	13 13	20 3	4 13
	1854	17 13	26 9	19 15	23 13	25 7	12 2	21 3	4 14
	1855	17 3	25 13	22 11	20 7	23 11	11 0	18 6	4 4
	1856	22 8	31 12	34 9	31 4	33 4	15 12	19 1	4 15
	1857	17 6	28 9	34 9	31 4	30 14	15 5	18 1	4 10
	1858	13 8	17 3	15 12	15 11	18 7	10 5	11 5	4 12
	1859	11 6	17 5	14 12	15 11	17 13	10 2	12 7	5 0
	1860	16 13	26 4	23 11	22 11	23 0	14 12	28 5	5 0
Ghazeepore	1850	14 6	21 15	22 11	17 10	21 9	16 8	11 9	5 0
	1851	14 6	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1852	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1853	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1854	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1855	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1856	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1857	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1858	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1859	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....
	1860	12 1	14 14	13 5	14 8	16 0	12 6	10 13	.....

AVERAGE MONTHLY AND YEARLY PRICES CURRENT OBTAINING AT SAHARUNPORE, FROM THE YEAR 1840 TO 1870 (CONTINUED)

Main table showing monthly and yearly prices for Wheat, Barley, Gram, Indian Corn, and Bajra from 1840 to 1870. The table is organized by month (August, September, October, November, December) and includes columns for 'Months', 'Years', and price values in 'S. C.' and 'S. S.'.

AVERAGE PRICES CURRENT RULING AT SAHARUNPORE AND BAREILLY, FROM THE YEAR 1840 TO 1870 AND FROM 1805 TO 1850.

Summary table showing average prices for Wheat, Barley, Gram, Indian Corn, and Bajra from 1840 to 1870 and 1805 to 1850. It includes columns for 'Months', 'Years', and price values in 'S. C.' and 'S. S.', with 'Yearly average' rows for each year.

STATISTICS OF INDIAN TRADE—CONTINUED FROM PAGE 156.

NUMBER AND TONNAGE OF VESSELS OF EACH NATION (INCLUDING STEAMERS) ENTERED AT PORTS IN BRITISH INDIA IN EACH YEAR ENDED 30TH APRIL.

Nationality of Vessels.	ENTERED.									
	1858.		1859.		1860.		1861.		1862.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
British.....	3,382	1,770,162	3,121	1,444,353	3,059	1,412,797	3,169	1,430,496	3,608	1,628,032
American.....	218	200,881	204	182,075	170	155,072	198	177,755	399	314,754
Arabian.....	26	10,942	21	11,716	26	13,334	34	15,053	41	17,495
Austrian.....	1	919	1	793	1	919	1	763	.....	.....
Belgian.....	11	5,610	3	1,090	3	1,173	11	6,208	5	2,527
Danish.....	13	5,161	.....	2,079	11	7,300	8	5,760	20	10,358
Dutch.....	40	21,510	38	18,326	10	3,095	19	10,430	11	4,736
French.....	318	152,526	294	126,624	205	90,509	309	129,804	310	141,905
German and Prussian.....	125	59,147	100	53,168	56	27,773	66	37,706	71	47,713
Italian.....	7	2,928	15	6,160	13	6,108	5	1,878	3	2,063
Norwegian.....	18	8,330	8	3,582	2	791	4	1,903	5	2,770
Portuguese.....	6	1,680	5	1,459	7	825	18	3,368	6	1,266
Russian.....	3	1,445	3	1,786	15	8,231	17	10,040	15	10,671
Spanish.....	.....	.....	2	311	1	223	.....	.....	.....	.....
Siamese.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Swedish.....	2	14,955	20	9,053	20	9,721	26	12,344	44	19,848
Other Countries.....	1	339	1	600	4	2,506	6	2,544	2	754
Total.....	4,291	2,256,565	3,849	1,864,708	3,006	1,742,512	3,891	1,846,063	4,540	2,204,892
Native Craft.....	17,551	636,033	16,031	635,201	17,584	632,427	19,040	700,955	17,494	727,165
Total.....	21,842	2,892,603	19,880	2,499,909	21,590	2,374,939	22,931	2,547,018	22,034	2,932,057
	1863.		1864.		1865.		1866.		1867.	
British.....	5,743	1,654,844	4,700	2,249,300	5,385	2,690,687	5,180	2,568,397	4,353	1,517,760
American.....	226	192,383	213	192,426	137	123,704	101	88,996	117	118,247
Arabian.....	42	17,710	37	17,718	30	11,154	15	8,984	277	37,466
Austrian.....	6	3,099	1	763	11	5,257	5	2,038	3	1,467
Belgian.....	5	2,710	6	4,169	13	8,015	6	3,097	3	977
Danish.....	19	8,378	20	7,655	42	18,305	15	6,130	1	245
Dutch.....	28	13,592	31	14,950	14	7,155	36	19,009	10	5,133
French.....	234	113,970	357	173,804	299	143,107	255	137,378	142	73,320
German and Prussian.....	80	50,384	133	81,031	217	91,227	110	61,377	39	18,361
Italian.....	.....	.....	.....	.....	5	2,637	3	1,106	2	947
Norwegian.....	3	1,500	10	5,966	12	5,064	5	3,213	2	741
Portuguese.....	15	2,882	27	4,487	23	5,488	13	2,476	13	2,892
Russian.....	10	5,926	12	7,920	19	10,421	10	4,184	5	3,469
Spanish.....	.....	.....	.....	.....	.....	.....	1	485	1	1,176
Siamese.....	.....	.....	.....	.....	5	2,055	5	1,767	3	635
Swedish.....	31	13,598	35	17,101	30	13,328	12	5,861	5	3,616
Other Countries.....	4	1,740	4	3,194	4	1,365	6	2,540	12	3,532
Total.....	4,445	2,082,824	5,706	2,740,157	6,246	3,141,967	5,811	2,918,438	4,988	1,789,984
Native Craft.....	16,942	706,134	20,042	729,522	20,577	771,343	19,079	776,926	11,874	1,352,533
Total.....	21,387	2,788,958	25,748	3,509,679	26,823	3,913,310	24,890	3,695,364	16,862	3,142,517

TOTAL VALUE OF THE IMPORTS AND EXPORTS (INCLUDING TREASURE) OF BRITISH INDIA, BY SEA FROM AND TO FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

TOTAL VALUE OF MERCHANDISE AND TREASURE RESPECTIVELY IMPORTED INTO BRITISH INDIA BY SEA, FROM FOREIGN COUNTRIES, IN EACH OF THE YEARS ENDED 30TH APRIL.

Years.	Imports.		Exports.		Years.	Merchandise.		Treasure.		Total.
	£	£	£	£		£	£	£	£	
1855.....	31,093,065	28,278,171	1858.....	15,277,629	15,813,436	31,093,065				
1856.....	34,545,650	30,532,293	1859.....	21,728,579	12,317,071	34,545,650				
1857.....	40,622,103	28,989,210	1860.....	24,265,140	16,356,963	40,622,103				
1858.....	34,170,783	34,060,154	1861.....	23,493,716	10,677,077	34,170,783				
1859.....	37,272,417	37,000,397	1862.....	23,320,432	12,951,985	37,272,417				
1860.....	43,141,451	48,970,785	1863.....	22,632,384	20,503,967	43,141,451				
1861.....	50,108,171	66,895,884	1864.....	27,145,560	22,962,581	50,108,171				
1862.....	49,511,275	69,471,791	1865.....	28,150,923	21,367,352	49,511,275				
1863.....	50,152,529	67,656,475	1866.....	29,599,223	26,551,301	50,152,529				
1864.....	42,275,919	44,291,427	1867.....	29,038,715	13,236,904	42,275,919				

STATEMENT SHOWING THE FERTILITY OF THE SOIL OF THE SHARDAH'S ESTATE FOR THE SEASON OF 1870-71.

No.	VILLAGE.	RICE IRRIGATED.										WHEAT IRRIGATED.										CHOCOL.										BARLEY.									
		Acres under cultivation.	Seed sown in Baggas.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Baggas.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Baggas.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Baggas.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Baggas.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.										
1	Rafala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Liboda	15.5	5400	5330	1450	40.55	35.80	95	162.75	21.00	130.50	10.36	7.10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	Khadia	20	975	120	590.0	5.32	48.75	19.35	8000	2.20	560.0	13.6	1.55	100	30000	47.60	47.40	6732	..	2.75	924	180	2620	7.95	33.15	54.94	16.27	2245.4	16.25	562.3	29										
4	Nakra	10.5	243.75	9052	397.75	1.84	2324	300	24000	10580	117525	17.30	6.96	40	13000	24300	20.75	34	8400	..	..	..	..	..	..	..	..	..	..	..	..
5	Chavla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	Bhalechidi	20	975	4684	55675	19.02	48.75	1.5	1400	414	98.0	11.34	74.91	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7	Kodavay	30	1200	1270	1000.25	12.33	40.0	840	40000	18770	96.75	18.77	47.61	21.5	110000	17300	8.70	6.38	511.6	17.0	50.0	430.0	1033.0	33.77	30.68	8030	1.80	8030	18.25	98.21	1.84										
8	Kotdi	7.5	2100	740	8000	14.00	38.0	910	62000	13325	51.20	7.55	60.91	23.0	68000	90100	11.91	5.66	205.67									
9	Dadra									
10	Berel	10.5	3000	31.4	1253.75	35.72	17.11	28.0	2.0	2244	551.5	81.70	9.91	52.22	2000	64.0	16.40	51.2	635	322.0	131.0	23000	33400	84.77	8.00	5885	8.00	20100	158.75	96.17	1.05										
11	Deshiga	30	1100	1250	1870	35.14	38.0	2.0	1040	104000	1800.5	68.5	6.91	104.0									
12	Thapla									
	Total	58.75	18475	138250	9020	290	31.0	3340	572025	11245.75	8423	12.1	69.0	885	323070	512000	380	62	1880	33825	63825	7024	9240	32.6	28.1	653875	102425	324470	199.5	190.7	1.6										

No.	VILLAGE.	WHEAT.										BARLEY.																						
		Acres under cultivation.	Seed sown in Seers.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Seers.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Seers.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.	Acres under cultivation.	Seed sown in Seers.	Produce in Maunds.	Produce per acre in Seers.	Proportion of produce to seed.	Seed per acre in Seers.									
1	Rafala	342.75	42000	5580	64.5	5.3	12.40	1.5	0.75	1.25	36.0	67.0	0.5	38.25	267.5	184	1230	8.15	15.9	88.75	2960	133.25	2960	133.25	2960	133.25	2960	133.25	2960	133.25	2960	133.25	2960	
2	Liboda	7340	48800	13540	73.75	11.02	6.92	7.5	1.0	0.75	57.25	88.1	0.66	4.0	137.25	210	2100	6.4	32.81	1240	2622.25	7850	2570	10402	21.71	10402	21.71	10402	21.71	10402	21.71	10402	21.71	
3	Khadia	629.25	77500	7900	30.56	4.1	12.31	29.25	33.75	4.9	98.25	57.77	1.66	1.75	299.25	210	550	3.35	17.1	1900	48400	10500	2110	87	2432	87	2432	87	2432	87	2432	87	2432	87
4	Nakra	954.5	120000	1901.5	57.0	4.4	12.99	..	..	..	..	..	..	8.0	4800	740	3700	6.11	6.00	1445	67200	10460	2895	623	4651	623	4651	623	4651	623	4651	623	4651	623
5	Chavla	2510	72000	8240	131.25	4.57	28.68	2.0	1.5	6.0	1200	4.0	0.75	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	Bhalechidi	2210	32000	51.5	64.0	4.42	14.47	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7	Kodavay	1601.5	146000	17150	72.35	4.7	13.37	..	..	..	..	..	..	1530	8400	12610	329.75	619	5490	53	21200	346.5	261.5	654	460	654	460	654	460	654	460	654	460	
8	Kotdi	5510	64000	629.25	45.5	3.91	11.61	4.0	1.00	100	1000	400	2.5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Dadra	3350	40400	3850	61.5	5.3	12.95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Boori	6620	89000	929.25	55.5	4.42	12.62	15.0	30.0	27.5	73.25	38.96	2.0	31.0	9200	1545	109.25	661	2947	480	22900	4100	8415	7.26	47.08	4100	820	48	120	..	..	..
11	Deshiga	6230	70400	1161.25	74.5	6.0	11.3	4.5	30.0	60.0	533.25	80.0	6.96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	Thapla	5290	67800	5270	40.0	3.42	12.77	..	..	..	..	..	..	865	14800	2680	96.0	5.92	17.10	650	17800	3870	2380	8.66	27.84	2380	8.66	27.84	2380	8.66	27.84	2380	8.66	
	Total	69240	868790	107287.5	61.9	4.3	12.0	54.75	111.0	1645	1291	59.2	2.02	388.25	152880	18605	22064	4.8	45.7	874.25	283000	60295	2758	80	323	60295	80	323	60295	80	323	60295	80	323

Abstract of the foregoing as regards the wheat & barley.

WHEAT.

BARLEY.

COTTON.

REMARKS.

Statistical Reporter.

A MONTHLY JOURNAL OF STATISTICAL ENQUIRIES CONCERNING INDIA.

Vol. III.]

BOMBAY, MONDAY, 22ND JULY 1872.

[No. 12

THE NORTH-WEST CANALS.

Allahabad, the 14th May, 1872.

RESOLUTION BY HIS HONOR THE LIEUTENANT-GOVERNOR, NORTH-WESTERN PROVINCES

The area irrigated during the fust khureef of each of the three past years has been—

1869-70,	..	..	..	501,624
1870-71,	..	..	..	396,399
1871-72,	..	..	..	333,117

The rains of 1871 set in even earlier, and were more abundant than in 1870. This sufficiently accounts for the falling-off in area irrigated.

The area irrigated in the past khureef shows a decrease of 63,262 acres as compared with that of 1870-71, and of 166,754 acres as compared with that of 1869-70, the highest ever known.

The districts in which the decrease chiefly occurred are Saharunpore, Moozuffernugger, Meerut, Bareilly, and Cawnpore, while Allygurh, Etah, the Doon, and Bijnour, show an increase—the two latter of 15 and 50 per cent. respectively.

This falling-off occurred in nearly every description of crops—indigo being the only one of the principal staples in which a slight increase occurred. The increase in Bijnour is due to a marked increase in area of sugar-cane cultivation.

The inferior grain and fodder crops amount to barely 50 per cent. of the area irrigated in 1870-71, and only about 14 per cent. of that watered in 1869-70, the abundant and continued rain-fall of last khureef rendering their irrigation unnecessary in most districts.

NORTH-WEST PROVINCES.

Administration Report 1870-71.

The total area irrigated by the canals of the North-Western Provinces during the year 1870-71 was 1,050,808 acres, which is less by 38,663 acres than the area in 1869-70, but 67,399 acres more than in 1868-67, which was the year of largest requirement for irrigation before the years of drought 1868-69 and 1869-70.

The following table shows the areas irrigated in each harvest for the last five years—

Year.	AREAS IRRIGATED.		Total.
	Khureef	Rubbee.	
1866-67	321,470 Acres	661,083 Acres	982,553 Acres
1867-68	289,910 "	471,570 "	761,480 "
1868-69	484,485 "	957,413 "	1,441,898 "
1869-70	501,625 "	589,048 "	1,090,673 "
1870-71	396,399 "	654,409 "	1,050,808 "

The full and well-timed rains of the year reduced the demand for irrigation during the khureef season, and, consequently, the area is much less than in the corresponding seasons of the two extraordinary preceding years; but compared with the khureef of 1866-67, which was a season of large demand, we see, a most gratifying increase of area, the whole of which must be considered as actual progress.

In the rubbee of 1866-67, the requirement was second only to that of 1868-69, yet the area irrigated was only 7,600 acres more than in the rubbee of 1870-71, which may be described as a season in which the rain-fall was unduly favourable neither to canal nor cultivators. Consequently good progress has been made in rubbee as well as khureef, and the anticipation has been fulfilled that the impetus given to canal irrigation by the dearth of 1868-69 would be in a great measure permanent.

Among the crops irrigated in the khureef season are the four valuable ones—sugar-cane, indigo, rice, and cotton, the spread of which during the last few years it is very interesting to trace, as shown in the following table:—

	1866-67.	1867-68.	1868-69.	1869-70	1870-71.
Sugar-cane	76,875	87,050	97,555	104,596	112,141
Rice	116,355	97,867	111,019	117,546	96,479
Indigo	72,290	77,976	76,687	180,246	118,897
Cotton	27,144	8,265	62,992	55,868	25,079

July 22, 1872.

The spread of the sugar-cane cultivation has been very steady, and quite independent of seasonal differences. Rice, on the contrary has been nearly stationary, fluctuating according to the season. The copious rain of 1870-71, which allowed the inferior kinds of rice to be grown without irrigation, account, for the reduced area, as compared with the excessively dry year 1869-7. Indigo irrigation, which in 1869-70 increased suddenly about 70 per cent., has fallen very little. A large proportion of the increase may therefore, be looked on as permanent, and not liable to be affected by difference of seasons. This increase appears to be due in great measure to the large number of small indigo factories set up along the canal, and it may be looked on as a gratifying proof of growing confidence in canal management. Cotton is a very fluctuating crop, the area irrigated depending both on the state of the market and on the amount of rainfall; but still there seems to be a certain amount of permanent increase since 1866-67, when the rates were favourable, and the rain-fall less than in 1870-71.

The total income from all sources during the year was Rs. 25,51,169, which is less by Rs. 18,623 than last year. The whole of this falling-off is due to the Eastern Jumna Canal, which gave Rs. 45,277 less, while revenue from all the other canals has slightly increased.

The charges for maintenance amounted to Rs. 11,66,423, or Rs. 36,334 less than last year.

The nett profits, then, on the operations of the year were Rs. 13,84,746.

The total amount of capital invested in the irrigation works of the whole Province up to the beginning of the year 1870-71, was Rs. 2,88,61,981; but of this a sum of Rs. 15,15,671 had been spent on works given up, or not yet finished, and which could not, therefore, have returned any revenue, leaving a balance of Rs. 2,71,46,310 expended on reproductive works. The nett returns are 5.10 per cent. on the capital expended on the entire works of irrigation now in actual operation in the North-Western Provinces.

The nett profits derived from direct canal revenue for the past five years have been:—

In 1866-67	...	...	...	...	...	...	...	...	4.91
" 1867-68	...	...	...	...	...	...	...	...	3.44
" 1868-69	...	...	...	...	...	...	...	...	8.21
" 1869-70	...	...	...	...	...	...	...	...	5.13
" 1870-71	...	...	...	...	...	...	...	...	5.10

The sustained rate of increased profits since 1867-68 is very encouraging, for it is due entirely to increased development and improved management.

It is hoped that a statement of the enhancement of land revenue realized from the action of the canals may presently be obtained from the Revenue Department.

A fourth circle of superintendence was established just before the commencement of the year, and Captain Jeffreys, R.E., was placed in charge of it. In the new circle are included the two terminal divisions of the Ganges Canal, and the conduct of survey for the Lower Ganges Canal, leaving the five upper divisions for the 1st Circle.

The new works in progress consist only of the Agra Canal, on which an expenditure of Rs. 17,42,242, out of an estimate of 53 lakhs, has been made to the end of the year. The Agra Canal, taken from the Jumna, a few miles below Delhi, will water the thirsty lands of Delhi, Gurgaon, Muttra, and Agra, in which water lies deep below the surface and is often brackish. This canal being navigable, will open communication between Calpee, Agra, Muttra, to Delhi, the Doab, and the Punjab.

Estimates for the Eastern Ganges Canal, to irrigate Bijnour, Moradabad, and Budaon were prepared in 1869, but they have not yet been sanctioned.

A great project was completed in the past year for developing the irrigation of the Doab by the construction of a Lower Ganges Canal, which, taken from the Ganges below Rajhat, will carry water into the Furruckabad, Etah, Mynpoory, Etawah, Futtehpore, and Allahabad Districts; will enable the present Ganges Canal, which is to be cut off just below Allygurh, to bestow more water on the districts it traverses; and will afford a continuous line of navigation from Allahabad to Delhi, whence communication will be extended to the Punjab, besides opening out lines of trade between the most important commercial cities of the Doab.

The entire Ganges Canal, comprising the Canal from Hurdwar, designed and constructed by Sir Proby Cautley, and the Lower Ganges Canal, proposed by Colonel Strachey, C.S.I., and projected by Mr. Forrest and Captain Jeffreys, R.E., in succession, will be constructed at a cost of less than 5 millions sterling. The new canals are estimated to produce 8.3 per cent. on capital by direct returns, and the increase of land revenue which they will bring about will, it is anticipated, raise the returns to 13 per cent. The thanks of this Government have been given to Mr. Forrest and Captain Jeffreys and their subordinate officers for the eminent skill and very great despatch with which they have prepared the important scheme committed to them.

In Bundelkhand the capabilities for irrigation are being successively examined, and a series of schemes have been drawn up. But yet the local objection to irrigating black cotton soil, which prevails in that province, has prevented the adoption of the projects which, in their present state, involve very considerable outlay. Endeavour is being made to devise less costly works, and measures are being taken to improve the irrigation derived from the tanks and lakes of Bundelkhand and Jhansie.

In Rohilkhand a large scheme of irrigation combined with drainage has been proposed, which was described in the Administration Report of 1868-69; but unforeseen opposition has arisen to the execution of this work, which has postponed the benefits it will confer on the country. Two canals, the Paha and Kyass, have, however, been sanctioned, and are already affording irrigation.

Endeavours are being made to improve the navigation of the Ganges Canal; and the raising of bridges in the Cawnpore branch, which were not high enough to allow the passage of laden boats, will, no doubt, largely increase the use of the canal for transport of cotton. Great attention has recently been turned to the canal plantations, which are rapidly improving.

The evils resulting from intercepted drainage in canal districts has occupied a large share of attention in the past year. Early in the year the irrigation administration had asked the Supreme Government for a grant of two lakhs of rupees for the purpose of removing obstructions to drainage intercepted by the works of the canals and their distributaries. A lakh of rupees was granted for 1871-72, and estimates were promptly prepared for works which are now being carried out. But for certain parts of the Saharunpore and Moozuffernuggur Districts which for the last forty years have been freely watered by the Eastern Jumna Canal, a more complete remedy was requisite. A conference of Revenue and Canal Officers was held at Meerut in November, 1870, which resulted in the issue of orders for a joint inspection and report on the regions most affected, to be carried out by Engineer and District Officers in co-operation.

The detail of the results of these inquiries, necessarily of a very minute and extended character, does not fall within the narrative of the past year, but it may be mentioned that, whilst the great outfalls of the country—viz., the River Hindun and the West Kalee Nuddee—are found to be amply sufficient for all requirements, present and future, their tributaries are in many cases so overcharged by the increment to the rain-fall which results from long-continued and sometimes excessive irrigation, as to be unable without enlargement to freely drain the country.

There is, however, a sufficient slope throughout the districts concerned to allow of the surface being everywhere thoroughly drained, and probably of the level of water in wells being lowered by drainage to a depth of ten or twelve feet below the surface.

The investigations made unhappily confirm the former knowledge of the serious sickness prevailing in the Saharunpore and Moozuffernuggur Districts, but the sanitary inquiries ordered during 1869-70 could not be completed within the year 1870-71. In the meantime, mortality from fever has decreased. Saharunpore stood sixth highest in October last, and Moozuffernuggur, at one time worse than Saharunpore, has fallen to sixteenth.

Ganges Canal.

This canal consists of 674 miles of main canal, and 3,071 miles of distributaries. It irrigates a tract of country 320 miles in length and about 50 miles in breadth, lying between the Ganges and Jumna Rivers. The gross income derived from all sources during the year was Rs. 19,10,368—an increase of about Rs. 9,000 over that of last year. The charges for maintenance were Rs. 8,77,248, and the nett profits for the year were therefore Rs. 10,33,119, or 4.30 per cent. on the capital sunk. The total area irrigated was 766,614 acres, about 13,000 acres less than last year. The canal was closed for repairs for nearly a month in July and August.

The receipts from navigation were Rs. 37,606, being an increase of Rs. 3,810 over those of last year. Rs. 30,066, were spent on maintenance of locks and other navigation works, leaving the small sum of Rs. 6,640 as nett profit. This is a very poor result, and against the costly works of navigation on the canal, and not much improvement can be expected until the raising of our bridges on the Cawnpore Branch is complete; even then, until a sufficient supply of water is obtained to enable the branches to run continuously, instead of on alternate weeks,

the returns from navigation cannot be large. Meanwhile, inquiries have been set on foot with a view of ascertaining the requirements of navigation in the way of shelter and other facilities for storing and shipping cotton at different points along the canal.

In order to introduce a superior description of boats on the canal, some iron ones, built by Government, are let out for the carriage of goods. The freight on these amounted to Rs. 4,946.

Eastern Jumna Canal.

The Eastern Jumna Canal, which waters a tract about 120 miles long by 15 broad, lying between the Hindon and Jumna Rivers, consists of 130 miles of main channel and 608 miles of distributaries. The gross revenue for the year was Rs. 5,50,000, or less by Rs. 45,977 than last year. The expenditure on maintenance and repairs was Rs. 1,61,754, or the same amount as in 1871, or 29 per cent on the capital sunk up to the end of last year.

The area irrigated this year was 212,115 acres, or 38,352 less than last year, the season not having been favourable for irrigation.

The principal new works under construction during the year were the Yapoor corn-mills and the Bhyawal falls, both of which are completed, and the Yarpoo distributary, which was completed to the end of the 26th mile; three drainage projects were also nearly completed during the year. The expenditure on these new works amounted to Rs. 41,000.

Doon Canals.

These are five small canals, aggregating 67 miles in length, and irrigating the Dehra Doon. The gross income from all sources was Rs. 43,113—an increase of Rs. 4,825 over last year. The total area irrigated, 12,419 acres, was 1,590 more than last year, and there was also an increase in mill-rent, from which more than one-third of the revenue of these canals is obtained. The net profits of the year are about 3·3 per cent, which, though small, is an improvement on the results of last year.

The other works of irrigation in operation in the North-Western Provinces are the Canals in Rohilkhand and some tanks in Bundelkhand, all of which are at present worked at a loss, but for the improvement of which projects are under consideration, and in some cases have been sanctioned.

EFFECT OF CANAL IRRIGATION IN PERGUNNAH TIRWA.

G. H. M. RICKETTS, Esq., C.B., *Officiating Commissioner, Agra Division, to A. COLVIX, Esq., Secretary Board of Revenue, North-Western Provinces, the 22nd September 1871.*

SIR,—I have the honour to submit a note from Mr. Buck, Settlement Officer of the Furruckabad District, on the effect of the canal on the agricultural condition of Pergunnah Tirwah.

His observations have been confined to Pergunnah Tirwah, as it is the one he has been occupied in settling, and it is the only pergunnah in the Furruckabad District in which there is any canal irrigation.

It is the only paper I have seen on this subject, and, as far as I am aware, Mr. Buck is the only person who has thoroughly gone into this interesting subject. The result is a very valuable note containing much that is important to the Canal Officer and the Settlement Officer, adding to the stock of general knowledge on all connected with agriculture and irrigation, and setting at rest, by actual experiment, and by reliable information, many points which have been doubted and contested.

I hope the Government, for the benefit of the public service, and in justice to Mr. Buck, will publish his note, and distribute it.

Mr. Buck commences by stating the three sources whence his information has been gathered. It is satisfactory to observe that he gives no opinions based on conjecture, or mere report; everything he states is the direct result of actual experiment or personal inquiry, verified again and again, and the result is an impression that his information is thoroughly reliable. His experience is founded on the single pergunnah of Tirwa, but the field is large enough to give ample room for inquiry into all essential points connected with canal irrigation and agriculture. Probably the facts he has established will be found to exist in every district where irrigation has penetrated.

Information from native sources was of doubtful value as long as the subject of inquiry was broadly stated. There was an endeavour to make the worst of their position natural enough when it is remembered the pergunnah is under settlement and the contest between landowner and Settlement Officer is incessant. Recourse was then had to a series of well considered questions put to numbers of competent persons engaged in agriculture, and from their answers Mr. Buck has been enabled to gather what he wanted for his purpose.

The coldness of the canal water is confidently stated as one of the causes rendering it inferior to water from wells, and Mr. Buck confirms this belief by corroborative evidence from the plains of Italy. In Italy the canal-fed plains are close to the foot of the hills. The rivers in spring and summer are charged with the melted snow water, and the canal water being used in the hot Italian summer, which is far hotter than the irrigating season here, it can be understood that the canal water is extremely cold, and the air and soil are far hotter than in the Indian cold weather; the difference in the temperature between the water and air must be very great, and the shock to the young plant must be considerable. But in India the temperature of the canal water is never affected in the cold season by melting snow; its temperature can never be within some degrees as cold as the night air, or colder than the actual field it irrigates; it may not warm the plant, and by warming, force its growth, but it cannot cool it to any injurious extent, and we have actual experience that canal irrigated crops are rank and coarse; there is no appearance of their growth being affected.

But on the other hand, I am inclined to place great faith in all the natives say in connection with agriculture, in which I think we are capable of teaching them very little; but in contrasting canal with well water, I should rather be inclined to say that there is a flowing power, in the comparatively warm well water which canal water does not possess. We have all seen the vapour rise in the early morning from well water thrown on the cold fields, and no doubt this slight extra warmth must be beneficial to some of the more delicate crops, as opium, which is one of the instances mentioned.

That the coldness cannot have any really appreciable effect is established by the generally admitted fact that the first two years in which canal water is used the crops are exceptionally good. It may be accepted as certain that it is only some kinds of crops, and not wheat, or any kind of field crop, that the cold is capable of affecting. Wheat is the hardiest plant in the world to stand both great cold and heat. Severe frost does not affect it. Certainly no cold that it experiences in these provinces can affect it at all.

Swamping, and too rapid irrigation, are other ill effects of canal irrigation mentioned by Mr. Buck. Swamping of course means only a wasteful use of water. The cultivator will always guard against this as far as possible. Mr. Buck recommends the introduction of a ridge and furrow system of cultivation instead of the small square beds now generally used; but this can only be applied in certain countries, for ridge and furrow is merely a surface form of drainage, and was originally the only kind of drainage applied to agriculture. There must be a slope in the ground to run off the spare water; if this is not available the water will drain only from the ridge to lay in the furrow; and the evil will not be got rid of. The effect of rapid irrigation I cannot understand; nothing can be more rapid than well irrigation, for, as a fact each little square bed is almost instantaneously submerged as soon as the water is turned on to it, and canal water cannot operate quicker on the actual plants, which is the point to consider.

The superior cultivation remarked on in paragraph 5 I attribute without hesitation, to the presence of the lime. Lime in any form whether as lime-stone or after manufacture and use, as in old brick rubbish, is very valuable in many kinds of soil. It will be interesting to know the result of the test by analysis to which Mr. Buck has consigned some of the water in those exceptionally fertile parts. The result will be communicated by-and-by.

I hardly subscribe to the opinion expressed in paragraph 6, that canal water must be pure, as it comes from the snows, for no stream is more turbid than a river just fresh from the snows. It washes down all manner of detritus. The snow water must be rain water pure and simple to begin with, and rain water is often charged with ammonia. There must be many ingredients held in solution in canal water, which analysis would expose, though by the time the stream reaches the plains at certain seasons there is very little held in suspension in the water. It is pure I believe only to the eye, and not to the chemical test.

2 JULY.

And I think Mr. Buck is in error in believing (and I infer this is his belief from the way he has expressed himself, though there is room for doubt here) that the water drawn up from a well contains matter obtained by infiltration from soil adjacent to the well, and charged with whatever chemicals that soil contains. The fact must be that the foreign matter may have come from below, or from a distance no one knows whence, for the underground spring supplying the well must be independent of all surface infiltration from its immediate neighbourhood. It is supplied, so to speak, by an underground stream. The case would be different where the water level has been sensibly raised by the introduction of a canal. In this case there is a great infiltration of surface water, and the spring supply remains untouched.

In a foot-note to paragraph 6 Mr. Buck throws off a suggestion that during the rainy season where the canal is charged with quantities of fine earth held in suspension in the water, it should be allowed to flow over inferior land where it would deposit all the sediment it held, and convert poor soil into good. It would be an excellent opportunity to convert an oosur plain into fertile soil; a bund should be built round it, and the plain covered with the water let in from the canal; when this had deposited all its silt, it should be allowed to run off, and fresh water admitted, and so on until there was a layer of good soil deposited. The water might be retained by a bund a few feet high, and should not be admitted to any great depth at any one time, so as to insure a rapid deposit of its silt. I would sooner give a tucceave loan for a work of this kind than any other agricultural work I know of.

The same idea is to be found in Sir Samuel Baker's book on the upper Nile countries, where that river, charged with the most fertilising soil washed down from the Abyssinian mountains, carries it through regions of desert. Sir S. Baker advocates the construction of dams to divert the muddy Nile water over these deserts, so that the silt might be deposited, and the desert be converted into fertile country. Mr. Buck is the first person to my knowledge who has advocated a similar practice for this country. Here we have the water to spare in abundance, and poor soil almost everywhere within reach of the canal, and I should rejoice to see the experiment attempted. It has been proved in many instances (and it may be so everywhere) that oosur does not reach deep beneath the surface. A deep steam-plough, combined with canal water and the influence of the silt deposit, might prepare for cultivation thousands of acres of oosur plains in these provinces. It is a matter the new Agricultural Department should look to.

It is no small point in favour of a canal if it assists in the cultivation of indigo, an article of commerce in which we are losing ground every day, whilst other countries are gaining it. It is a crop peculiarly suited to a canal country, as it is obtained in rubber-growing ground, and is essentially an intermediate crop, taken from ground which would otherwise lie idle, and it is found not to exhaust the ground at all.

The actual object of Mr. Buck's note is to contrast the cost of irrigation by the two methods of canal and well. This subject commences with his 8th paragraph. He relates a series of experiments and calculations on the time and labour required for each method, the costs of each, for different kinds of crops, with allowances for home labour in men and cattle. The calculations are most carefully worked out; nothing seems to have escaped his notice, and I do not attempt to extract them—it would only weaken their value.

The methods compared have been the ordinary lift, with the swing basket, used to dip up the canal water, and the usual well method. To the former is added the cost of the canal water, and there are additions and allowances for labour paid for, or valued, as "liberated labour," cost of cattle, fuel, &c., in fact everything that furnishes an item on either side of the account.

There is one point to which Mr. Buck's, and (judging from his report,) Mr. Elliott's, experiments have not extended,—it is the actual quantity of water required to irrigate different crops, and the amount given at each watering. This quantity could easily be ascertained, and for such a matter as first watering on a large scale it can best be showed by stating the number of inches deep that water is laid on. This is the naive method of judging the quantity. They say water is required so many fingers deep over the field, and when this quantity is accurately given, calculations involving the point will be of far more value than they are now, when it is roughly stated that so many men can water a bough in such and such a time, which is merely a loose assertion.

And there is one more fact which appears to be assumed by both Messrs. Elliott and Buck: it is, that the quantity is, and must remain, a fixed quantity, that can be got by a certain method for a certain expenditure; whereas there is nothing more backward than mechanics as applied to agriculture, (and this is, or has been the same until quite lately even in the most civilized countries), and especially in the lifts or pumps required for irrigation. It is certain that the cultivator's irrigating power would become far more productive if he possessed information relating to a few simple appliances, or by introducing a few contrivances in use in other countries no further advanced generally than this. Mr. Buck's present calculations are good only for the existing state of things, but there is little doubt they will soon have to be modified, for our new settlements generally increase the demand on the land. Spare land is not available now in the quantities of former times; in many large tracts there is not an acre to spare.

Mr. Buck gives the cost of watering one acre with one lift (the swing basket lift is always meant) at 10 annas. I wish to ascertain approximately the quantity of water that could be laid on an acre at Mr. Buck's cost of 10 annas. The East Indian Railway Company, whose experience in all water lifting is immense, lift 1,00,000 (1 lac) cubic feet with the basket lift for Rs. 3. At this rate the quantity of water supplied to an acre for 10 annas would be 5739 inches or about 575 tons. I very much doubt if so great a quantity is ever given, or required, when the process is a rapid one, and the water lifted is almost all utilized. Therefore I am inclined to think, either that Mr. Buck's lift is at fault, or there is a great deal of leisure time, or that he has overrated the cost. There cannot be any appreciable difference in the cost to an agriculturist or to the railway people. Each professes to use the same tackle. If there is any difference, it should be in favour of the agriculturist, who works at the cheapest rates, whilst the Railway Company work by contract. This is an instance of how necessary it is in estimating an area to be irrigated to know accurately in the first place how much water is wanted.

For Mr. Buck's calculations are based on actual experiment. He is a very accurate observer. If there is any oversight, as I have suggested, in his calculations, it is not an error affecting their relative value, for it is common to them all through, and he does not deal with quantities, but with time only. I am prepared to let my correction pass as a proof that the tackle used by his unsophisticated cultivator is inferior to what is in use elsewhere. If this is conceded, it is an instance of what I have before observed, that there is room for improvement in this most common but most indispensable agricultural contrivance, and at no cost to the person using it, for its value is inappreciable. Such an improvement would not be long in becoming general, for it has but to be introduced to be adopted.

He describes the system of mutual help, pursued by the cultivators rendered necessary by the great demand for labour (also an encouraging fact by the way,) and still the hired labour amounts to 63 per cent. of the total expenditure. It must be a most important item in all agricultural expenses, but it naturally comes heavier in irrigation charges than in any others, for irrigation must be got over at stated intervals at any cost,—it is the mainstay of the crop, whilst all other agricultural processes can wait.

He brings the cost of irrigating 1 acre to 10 annas for one lift, the field being assumed to be within 50 yards of the lift; the number of men are six, working two baskets. This is the result obtained from watching 85 experiments, and it may, I think, be safely accepted as an established fact, on which his further estimates and calculations can be soundly based.

He states that sugar-cane is watered eight times, and the ordinary cold weather grain crops and indigo are watered thrice; he gives the canal schedule of charges, and works out the conclusion that the cost of water and labour to lay it on is, for cane, Rs. 8-9-7 an acre, and for other crops Rs. 3-5-0.

For his facts regarding well-irrigation, Mr. Buck relies on a good authority, Mr. Elliott, who preceded Mr. Buck in his settlement.

Here, again, the same omission occurs to my thinking. Mr. Elliott has never gone into the question to ascertain how much water is required to be laid on at a time. He is satisfied that it takes 4½ days to water 8 acres. I do not question but that he is right, but I confidently state at once that by the very smallest advice or assistance, the cultivator working his well with the ordinary tackle could be shown how, without any additional cost, his working power could be increased. At present it is wasted to a distressing extent by his ignorance of the commonest mechanical contrivances. As soon as this improvement takes place, and it cannot be very far off, all calculation on the existing state of things will become obsolete. The weight behind a pair of well bullocks at present is, water 15 gallons=150 lbs. + tackle=30 lbs. or 180 lbs., or 90 lbs. per bullock, to be drawn at an angle most favourable for draught.

And, again, Mr. Elliott, does not give the distance the water was beneath the surface in his experiments. His experiment then is only good in the actual spot where it was made, or in a place exactly similar. It is as such that Mr. Buck makes use of it, for it answers his purpose, but it would be useful to know the depth below the surface from which the water was drawn by Mr. Elliott. On this distance being given it would be found how far his experiment, and Mr. Buck's comparative calculations, would have to be modified, when the circumstances of the well are different. The canal calculations are not liable to any such fluctuation, for the canal lift is invariable,—the well lift varies constantly.

With reference to this point I beg to offer an experiment, in whose quantities I believe there is no fault. It might be tested, and if found accurate, it might be assumed as a standard quantity in all calculations relating to well irrigation.

Let the water be 40 feet below the surface, and the quantity lifted at each time be 15 gallons, and the pace the bullocks travel be 2 miles an hour, then the quantity of water brought to the surface is 1,825 gallons in 1 hour, or 16,425 gallons=2,628 cubic feet, in a working day of 9 hours. This quantity would suffice to lay 4 inches depth of water over an acre of ground in 5½ days from one lift. No allowance is here made for waste.

Let half the quantity be wasted (which is too liberal an allowance,) and let the cultivator employ two lifts, which it will be found he generally does, and the time for irrigating 1 acre will be 54 days of 9 hours each.

Mr. Elliott gives 8 days. I beg this difference may be noted, as it will be alluded to again. If Mr. Elliott's estimate is based on one set of tackle only being employed, then his estimate is very nearly the same as my own, which would be 8½ days, but after assuming that the water drawn to be wasted; otherwise I consider his estimate to be excessive.

The result of Mr. Elliott's experiment, as applied by Mr. Buck, is that the cost of well irrigation is Rs. 6 per acre for cane, and Rs. 2-4-0 for rubbee.

And here I cannot refrain from giving the costs for watering different crops, which were widely circulated a few years ago on what was considered the competent authority of a collector in this division. His tables were as follows:—

	Well 60 to 80 feet.	Well 20 to 40 feet.	Canal.
Cost of watering 1 acre of wheat	25 10 0	11 15 0	5 1 0
Sugar-cane,	78 12 0	20 6 0	11 0 0

They are inaccurate and quite worthless.

For the comparison between these two methods of irrigation, I refer you to Mr. Buck's report; there is no advantage in extracting it entire, and it cannot be divided. His deduction is that canal irrigation costs more than well irrigation at the rate of Rs. 2-2-7 for cane, and Rs. 1-3-0 for ordinary rubbee per acre.

But this is only one step in the calculation. Mr. Buck makes further allowances for "liberated labour," a term he explains, and he here enters into a series of calculations, showing at each step how the value of "labour liberated" affects the relative question of whether canal water or well water is used, and he brings it to this, that the price of liberated labour rules the question that when canal water can be obtained in one lift, it is used in preference to well water, but if more than one lift for canal water is required, wells are used in preference. The figures are as follows:—

Canal :	1 lift	for cane,...	Rs. 8-9-7,	rubbee, ...	Rs. 2-4-0
Do.	2 lifts	ditto, ...	" 14-9-7,	ditto, ...	" 4-8-0
Well :	ditto	ditto, ...	" 6-0-0,	ditto, ...	" 3-6-0

The "liberated labour" from the well, that is, the value of the labour and feed of men and cattle used at the well, but "liberated" by the substitution of the canal lift, and therefore available for other employment, is calculated with reference to the fact that well irrigation takes more time (and labour) than canal watering, and the element of "plough area" has to be introduced. This plough area is assumed to be 5 acres. The plough area is what regulates the number of bullocks kept. They are the cattle worked in the well. This is assumed (and the assumption is a sound one) to be Rs. 5 on the 5 acres or for each well, the terms being interchangeable. It will be observed that this sum added to the cost of well watering exceeds the cost of canal irrigation by one lift, but is under the cost of canal irrigation by two lifts. It is thus worked out accurately when one process must be abandoned for the other.

Fortunately Mr. Buck found a tract of country where the cultivators can at their option use either canal or well water, and their practice is exactly in support of Mr. Buck's calculations.

But does the cultivator make use of his cattle thus liberated? As a fact he does not; he cannot employ them, nor does he let them out; therefore they do not repay the Rs. 5 per plough area (or per well,) excepting indirectly in not wearing out. Where, then, does the cultivator recongn himself of the sum of Rs. 5 yet unaccounted for? It is Mr. Buck asserts, obtained from the canal irrigated ground, which must be, on his showing, more profitable by Rs. 1 per acre at least.

In his 12th page Mr. Buck epitomises the six quantities from which his calculations have been deduced. These calculations are carefully worked out and thoughtfully applied, and they are sound, I think, as far as they go, and as applied to the existing state of things.

But though I do not wish unfavourably to criticise Mr. Buck's well-studied observations, it occurs to me that very little change would seriously affect their value.

He assumes throughout that there is but one set of tackle at work at the well, as contrasted against one lift of water, and then the well has to yield in the score of expense, and the canal water is preferred. But how would the case be if the cultivator made use of two sets of tackle as against two lifts? It is obvious if he has sufficient acreage under cultivation, say 10 acres, to require the maintenance of two sets of plough-bullocks, he is a gainer, for his second pair of plough-bullocks only require one man to drive them; the other two men employed when one set of tackle and one pair of bullocks are used suffice also for the second pair. Here is a direct saving.

He must use two lifts from the canal for this area to be watered, and I think there is no question that here the well is the cheaper of the two; neither have I cited any uncommon occurrence in supposing two sets of tackle are at work in the well at one time. It is very common for cultivators to help each other by combining their labour at the watering season.

And in a former paragraph I have alluded to the great deficiency of mechanical knowledge apparent in all cultivators' agricultural appliances. In many parts of these provinces a water-bag that empties itself when brought to the surface is an unknown contrivance, but it is always in use in Hisar, where labour is scarce and men are driven to their ingenuity (as are the Americans on a larger scale) to help themselves, and it could easily be introduced into these provinces. Then, no cultivator that I have ever yet questioned, and I have asked numbers, has ever been aware that the pulley over which his rope passes is of any use but to save his rope from being worn out by friction; the increased power given by a larger pulley is unknown to him. A horizontal revolving-wheel is not as expensive to erect as a Persian wheel which is known throughout India, but the horizontal wheel can work to any depth, and is far more productive (of water) than the Persian wheel, or than the ordinary well tackle. I mention these obvious inexpensive improvements to show that if it comes to a contest in point of cost between well and canal irrigation, the canal will not be long as prominently forward as it now is, nor is there sufficient room, in my belief, to enhance the canal charges excepting perhaps for flush irrigation, as Mr. Buck believes is possible, or the margin between the two will soon be passed, and those who have the option will select the well with its improved appliances as the cheaper method.

But it is my firm belief that the strength of the canal's position is in its certainty; no accident can affect the supply of the means of employing it; there is this great certainty which they are prepared to pay for as an insurance. Then, next is the rapidity with which the water can be used, a most important condition, involving much saving of labour and money, and giving scope for extending all agricultural operations. There is the freedom from anxiety, the immunity from accidents to cattle, or their wearing out and having to be replaced, and last but not least, there is the bodily rest, the freedom from much hard labour, which all are prepared to pay for and none more so than the Hindoostanes. Here is the true margin in favour of the canal; for this, wells are abandoned, in spite of many counteracting disadvantages attendant on the canal system, which it is not necessary to enter into here.

From this point (at page 14 of the report) Mr. Buck enters further into the question, and gives, all from his personal observation, the actual practice in canal villages, as regards use of cattle, and extension of cultivation in general, and especially in the increase of cane and indigo. In short, he describes the extremely prosperous state of all villages within reach of canal water. Their agricultural resources are only limited by the width of land in their possession. Their wealth in sugarcane and indigo, and in cattle, he finds is all owing to the rapid process of irrigation where canal water is available; by this the time spent in the slower process of well irrigation is saved, and this means, in other words, that the cattle are available for ploughing more ground; they are fresh instead of worn out, and no sooner is one crop off the ground than the water is turned on to soften it; it is ploughed up at once, and another crop is planted, or the width under sugar-cane is increased. Sugar-cane and indigo appear to require incessant ploughing and watering; where there is well irrigation, the time and labour have to be divided between the two operations. The watering takes the longest time, so the ploughing is limited both by time and by the fact that there is no advantage in ploughing more than they can water. The two processes act and react on each other, and keep each other in check. Where there is canal water there is practically hardly any check on the area to be ploughed—at least the water-supply does not exercise any such influence—the limit is found by the cultivator's general circumstances.

As regards the culture of sugar-cane the limit is decided by the quantity of manure available; all the rest is indigo or rubbee according to the season, the same field yielding both in constant succession. This indigo cultivation is successful and certain only in canal villages. It leads one to believe that it is by the canal alone that this article of commerce will long be saved to these provinces. Its cultivation under more precarious circumstances elsewhere is fast yielding to competition from the other hemisphere.

In his 14th paragraph Mr. Buck alludes to one use of canal water in which, unfortunately, he has had no experience, that is, the effect it has when introduced into a perfectly dry tract. Here, of course would be the great triumph for the canal. Lead water to a barren dry tract in this country, and there is at once an oasis where before there was a desert. If this has ever happened it would be very interesting to know the exact result, and it would be very easy to obtain.

In his 15th paragraph Mr. Buck arrives at the point to which hitherto he has been continuously leading up, and which is in fact the gist of his whole paper. All his arguments have led him to the conclusion that there are grounds to justify the charge for canal water, especially if it is delivered flush. This will be good news for the Canal Department, and no doubt every means will be taken to test the truth of Mr. Buck's calculations. I think he proves his case where canal water alone is wanted. It is so essential, and all the more essential because it has been so long enjoyed, that the charge would still be paid even if the cultivator was reduced to the verge of bankruptcy by the payment. But, for reasons I have above given, I do not think it would be advisable, because it would not be safe, to raise the charge where there was any chance of well competition; or, at all events, in such localities the charge would have to be raised with much discretion. A very little would turn the scale against the canal.

This portion of Mr. Buck's letter is open I think to some adverse criticism. He says the charge may be increased because at present the cultivators' profit which this increased charge is designed to appropriate goes either as increased rent to the zemindar or as increased interest to the banker. I do not think the reasoning is good. Neither would forego what they now get if this increased charge was imposed. It is not their affair, but a separate matter altogether as if the cultivator bought another bullock.

Nor do I quite see the advantage, or, indeed, anything but harm, in putting such a charge on water as to render its application to poor land prohibitory. The poor land is the very kind to which I would like to see it generally applied, but in certain seasons, as where drought is feared, then I think it would be advantageous to save all the water for the best land, so as to ensure the best general result. If this was contemplated, all land under canal irrigation would have to be classified, whether liable to this deprivation or not, and it would have to be assessed at both wet and dry rates to save complications when the water is cut off. I would do both these things, for the time may come when recourse could be had to this expedient. Indeed, I think all land under the canal should be assessed at wet and dry rates as a matter of course, for I believe in course of time land always irrigated will require rest for a time, for a season or more at least—relief from irrigation rather than rest, and the substitution of a dry for a water-requiring crop, and then the dry rate would at once be made use of.

The strength of Mr. Buck's argument is that there should be a higher charge for flush irrigation. He has shown how everything resolves itself into the question of the time irrigation requires; so flush irrigation is the instantaneous process, requiring no labour, which renders an increase possible in all other directions which are very profitable; hence flush irrigation could be charged for at increased rate. Here, again, Mr. Buck objects to its use in poor soils—a use he considers a positive waste. It is a difficult question. I would solve it by an increased rate for the best soil, but I do not so contrive that poor soil should be cut off from it altogether. I am sure, as I have above said, this would be a mistake, and the cultivator in Tirwa, or anywhere else, could never be brought to see that it was wise or right to cut him off from the supply to his land, so that some cultivator might benefit in some far off district. He would rightly claim the benefits accruing to him from his favoured position, and he should have them, especially as he is prepared to pay a fair price for them, but always with the modifications I have above stated.

Mr. Buck would not increase the charge for two-lift irrigation. If it was increased I believe it would result in the substitution of some other mechanical contrivance for the double lift. A lift is easy work where a slight rise only is required, but is very hard indeed when the full swing has to be maintained, and it requires constant relays. When there is much need for water, as many as eight men are employed at each lift. The extreme limit of a lift, it may be well to state, is 3 feet 4 inches.

He cites an instance where the charge for the second lift is in some parts oppressive. He will be directed to represent this in a separate letter for consideration.

In his 18th paragraph he gives a *résumé* of his whole letter.

Each of his eight points has been separately discussed, and it is unnecessary for me to sum them up again. Though I have differed from him in some points, still I give the greatest respect to his arguments, and feel he has deserved the thanks of his department for much patient labour and many useful experiments, which together form a valuable contribution to our agricultural knowledge. The whole is a very excellent paper.

His 19th paragraph opens a new subject which has been much thought of by many, but which has never been thoroughly investigated. I doubt if it has been satisfactorily ascertained that land does deteriorate from irrigation judiciously applied. If it does so deteriorate, the remedy can only be by depriving it of water for a period, and falling back on the assessment at dry rates. If it deteriorates only to a certain point, as it appears to do after the first two years, and then remains stationary, this slight impoverishment need not be considered. When land is over-watered until it is reduced to a swamp, or becomes sour, the zemindar should be held responsible for wasting the water, and injuring good land, the property of Government; but this can only occur in occasional places. If the swamping cannot be avoided, owing to the position of the land, Government must bear the loss, or apply the remedy by drainage, but I do not see how drainage in this level country is possible. I have heard there are whole tracts where the water level in the wells has been raised by the influx of canal water to a very few feet from the surface level. These lands should be deprived of canal water for a period, and we should fall back on the assessment at dry rates. The whole subject requires investigating, and I should be glad to see the inquiry intrusted to Mr. Buck.

In his addendum Mr. Buck alludes to instances where canal water has been abandoned for wells, which it had once superseded, and for no other cause than that the use of canal water was found to involve so many vexatious drawbacks. This subject requires immediate attention, and should be thoroughly remedied. It is not the first time by any means that I have heard of it.

My remedy would at all events be effectual. I would keep the canal officer to his strictly professional duties, and deliver the revenue, and especially the administration, over to the regular revenue and administrative authorities. I do not believe that this proposition will find much favour.

APPENDIX.

Note by E. C. BUCK Esq., Settlement Officer, Farruckabad, on the Effect of the Canal on the Agricultural Conditions of the Pergunnah of Tirwa, Zillah Farruckabad.

Sources of inquiry.—My conclusions on this subject are the results of inquiry in three different directions:—

- (1) I have attempted to elicit the opinion of the agricultural population.
- (2) I have calculated the comparative cost of well and canal irrigation from a series of recorded experiments.
- (3) I have ascertained as far as possible by observation the actual changes which have taken place in agricultural operations since the introduction of the canal.

Opinion of the agricultural population.—The opinion of the people on the subject is not worth much since they are naturally as much inclined to deprecate the canal as anything else connected with their land at the time of assessment. I put a set of questions, however, to the cultivators and zemindars of every canal-watered village, and on the following points their opinions appear decided.

(1) That the canal water is much colder than well water, and therefore not so good for the crops.

(2) That the crops are very good and above average for the first two years in which the canal is introduced, but fall off afterwards (and some add "the land then becomes cold"). In only two localities was the canal accused of introducing "reh." The charge was true enough, but a separate report will be made on these cases, showing that the introduction of reh may be avoided by proper precautions.

In several instances is the canal with equal truth charged with having interfered with the natural drainage of the country, and with thereby having caused injury to the cultivation by swamping it during and after the rains. [I have made notes of all such cases and should have submitted them with an estimate of the drainage thus caused, but that I have been assured that a project is under report in the Canal Department with a view to the complete drainage of these swamps, and that, if sanctioned, this drainage will remove all superfluous water within a very short period. I have made further reference to this subject in my assessment report. On the score of sanitation, as well as of justice to the land proprietors, I recommend that some system of drainage should be speedily effected.]

Temperature of canal water.—As to the temperature of the water the opinion of agriculturists in European countries quite agrees with that of our Indian cultivators. Captain Moncrieff notices in his work on irrigation:—

"The water of the Surgues is very cold, and contains some calcareous matter, so that it is not thought nearly so good for irrigation as that of the Durand, which is warmer, and charged with silt."

And Colonel Baird Smith describes the opinion of the Italian farmers on the subject in the following paragraph:—

"In passing over the fields I was struck by the very marked difference both in quantity and quality between the grass in fields first watered and that in those more distant. On seeking an explanation of this from the very intelligent tenant-farmer who accompanied me, he told me that the difference was always observable, and that the farmers attributed it to the greater stimulating effect of the water on first leaving the fountain-head owing to its higher temperature."

Suggestions as to the cause of opinion.—But the fact admitted by the cultivators, that in the first two years the crops are above average, shows that if the water finds sufficient stimulating matter in the ground, its lower temperature does not affect the produce. It is, I think, a question which it is desirable that competent inquirers should investigate—how far the temperature and how far the stimulating ingredients supplied with the water tend to produce the desired effect on crops. The season at which irrigation is chiefly required is the hot season, when the canal water is doubtless colder than the well water; but does not its use in greater quantities enable the crops to draw the ground of its stimulating ingredients faster than well water, while it does nothing to replace them? It is an effect of this nature which I think the cultivators were describing when they said that after two years the land becomes cold. But even in manured ground, a well-ground in which some at least of the stimulating matter is renewed, well-water is of more benefit to certain classes of crops than canal water. For in the best and most highly-manured fields wells are kept up with some difficulty for the irrigation of opium and tobacco, while all surrounding fields are resigned to the canal. Opium officers inform me that well water produces decidedly better opium than canal water, and there is little doubt that the well water holds in solution certain chemical ingredients which cannot be supplied in the ordinary village measure.

Injury caused by over-watering.—Again, it is no doubt true that a great deal of injury may be caused to crops by over-watering, or by watering at too great a rate and swamping the growing plants with surface irrigation. This practice is to some extent an inevitable result of the use of canal irrigation, and it is probably more deleterious in a climate in which evaporation is very rapid than in a temperate climate. The natives have not adopted any new method of arranging the surface of their fields in order to counteract the evils which may result from too rapid a supply of water, but still continue the practice of dividing them into little squares, each of which is flooded in turn. A more judicious system, by which the stems of the plants can be raised above the reach of the water, is the natural remedy for the injuries caused by canal irrigation attributable to this cause, and may be easily adopted without much extra labour.*

Over-watering cannot be the sole cause of injury to land.—But the same fact which proves that the lowness in temperature of canal water is not the sole cause of decrease in produce where canal irrigation is substituted for wells proves also that swamping and rapid irrigation are not the only causes of injury. The crops in the first two years in which canal water is applied are above the average. It is the fact which leads me to attribute so much influence to the rapid consumption of the stimulating ingredients in the soil by the agency of the canal water, which takes all and gives back nothing in return. [I should be glad to know if this circumstance, which I have assumed as a fact on the authority of the zemindars and cultivators of this pergunnah, can be corroborated by the experience of officers in other parts of the country.] If swamping was the sole cause of injury, why should it not do as much harm in the first year as subsequently?

Value of ingredients introduced into water by filtration from an artificial stratum.—I have found in my inspection of the pergunnah a very strong confirmation of the value of ingredients which are introduced in certain cases by filtration through soil into well water. This pergunnah contains a very large number of old ruined forts which are nothing but mere heaps or mounds. In the majority of cases I found at the foot of these mounds a ring of fields, generally a double row, paying extraordinarily high rents. In many cases they were at some distance from the inhabited sites, and did not therefore owe their value to their proximity to the manure supply. I concluded at first that the rates were derived from old days, when the ruins had been inhabited, but after visiting a few of these places I found that the excellence of the fields was invariably attributed to the character of the water, which was called "khara," or brackish, in distinction to the ordinary "meetha," or sweet water. The cultivators attributed the quality of the water in each case to accident, but the continual recurrence of the same facts under the same circumstances proved that the old ruins had something to do with the matter. The water under the ruins is probably impregnated with some chemical combination of ammonia and lime, the lime being supplied by the mortar of the building. I am confirmed in this idea by the fact that the "khara" water did not occur under mud ruins.†

Valuable properties similarly communicated from natural stratum.—Whatever may be the actual chemical properties introduced into the water in these cases by filtration from an artificial stratum, there is no doubt that similar results (though in a less degree) are produced by filtration through the natural soil in all cases where the natural soil contains any chemical elements which, under the action of water, are useful to plant-life. The canal water on the contrary, coming over a clean bed direct from the snow, must, except at the commencement of the rains, be almost free from foreign matter of any kind, and therefore less nourishing than well water.‡

Opinion of cultivators favourable to value of canal in cultivation of indigo.—This opinion of the cultivators is not decided on any other points connected with the canal except, perhaps, in the matter of indigo cultivation, which they acknowledge is greatly improved by the facility of irrigation in the hot-season.

Comparison between expense of well and canal irrigation.—I will now calculate the comparative expense of canal and well irrigation. I instituted a series of experiments for the purpose of calculating the cost of canal watering, which, unfortunately for the experiments, though fortunately for the harvest, were put to an early close by the January rain. Eighty-five measurements which were completed give as a general result that in the months of December and January, six men working with two baskets at one lift irrigate a little over one acre in a day when the field irrigated is at a moderate distance (within 50 yards) from the lift. In hotter weather, or at a greater distance, the area must be smaller. I take one acre as the mean. The above number of baskets and of men are the numbers which usually occur. Besides six men at the baskets there are generally two employed on the field. Of 804 men employed in the cases investigated, 224 were owners of fields, or their relations, 72 were "jeetas," § and 502 regularly hired labourers. These figures give—

28 per cent. of home labourers,
63 per cent. of hired labourers,
9 per cent. of "jeetas."

To return to our one acre irrigated by eight men, we should on the average have five (—63 per cent. of eight) labourers hired. In Furruckabad, where the water is shut off every alternate week, there is always such a demand for labour during the open week that a labourer can rarely be obtained for less than 2 annas. Putting for the present the home labourers and unpaid labourers aside, the cost of watering 1 acre with one lift is therefore 5 x 2 annas = 10 annas. Incidental expenses, such as repairs of water-courses, are so small that it is not worth while taking them into account.

Charge for canal water per acre.—The canal schedule of charges per acre is shown in the following table—

	Flush.			Lift.		
	Rs.	a.	p.	Rs.	a.	p.
Cane,.....	5	0	0	3	9	7
Opium, Garden-produce, &c.,.....	3	0	0	2	0	0
Rubbee and indigo,.....	2	4	0	1	8	0
Khurroff,.....	1	10	8	1	0	0

Number of waterings.—The average number of waterings for cane is eight, and for rubbee and indigo three. The waterings for other crops are indefinite in number, and I will therefore confine my calculation to the first and third classes, which, after all, constitute the bulk of irrigated crops.

* The *Indian Economist* has contained accounts of experiments which have been made in this direction, but the results have not yet been published.

† I have submitted some bottles of the water from several of these wells to the Chemical Examiner.

‡ I would suggest that canal water coming from the hills directly after the first fall of rains might be advantageously employed to fertilize some tracts of land with the rich debris which it must then contain. At present if rain falls about the same time in the plains as in the hills, this valuable matter is merely destined to form Ganges mud.

§ A "jeeta" is a man who gives labour in exchange for si mila-labour given to him on another occasion.

We have then—

Cost of hired manual labour for one watering of an acre by one lift.

Cost of irrigating one acre of cane by one lift.....=Rs. 3-9-7 (canal charge) \times 10 as. (cost of 1 lift for 1 day) \times 8 (No. of days) = Rs. 8-9-7.
 Cost of irrigating one acre of rubber by one lift...=Rs. 1-8-0 (canal charge) \times 10 as. (cost of 1 lift for 1 day) \times 3 (No. of days) = Rs. 3-6-0.

Cost of hired manual labour for one watering of an acre by well.—Now, the acre irrigated by wells is deduced by Mr. Elliott from experiment to be one beegah in 4½ days, or 1 acre in 8 days. Three men are required on the well. As we find that two home labourers work at the canal well we may assume that two home labourers work at the wells, and that only one is paid for. Mr. Elliott has estimated the wages of a labourer at the well to be Rs. 0-1-6 per day. I believe that the market price for irrigating labour in the well tracts is less than the market price for irrigating labour in the canal tracts. The work is easier and the demand is not so great, as for wells are required only one-fifth of the number of hired labourers wanted for 1 lift. I will therefore keep to the charge of Rs. 0-1-6 per day for well.

Cost of hired and home manual labour in irrigating one acre for cane and rubber crops, for one season, by canal and well.—The cost of manual labour in irrigating one acre of cane by well is, therefore, Rs. 0-1-6 (wages of 1 man) \times 64 (number of days required for irrigation) = Rs. 6-1-0. Similarly, cost of manual labour for 1 acre of rubber = Rs. 0-1-6 \times 21 = Rs. 2-4-0. Now, the total cost of irrigating by well (well cost) is equal to cost of hired manual labour \times cost of keep of bullocks and home labourers.

Therefore—

well cost of 1 acre cane = Rs. 6 = cost of keep of bullocks and home labourers.
 and well cost of 1 acre of rubber = Rs. 2-4-0 = cost of keep of bullocks and home labourers.
 but canal cost of 1 acre of cane = Rs. 8-9-7 = cost of keep of bullocks and home labourers.
 and canal cost of 1 acre of rubber = Rs. 3-6-0 = cost of keep of bullocks and home labourers.
 therefore, canal cost—well cost = (Rs. 8-9-7 = 6-0-0) = Rs. 2-9-7 for 1 acre cane.
 and (Rs. 3-6-0 = 2-4-0) = Rs. 1-2-0 for 1 acre rubber.

Actual cost of canal greater.—In other words canal irrigation costs Rs. 2-9-7 more per acre for cane, and Rs. 1-2-0 more per acre for rubber than well irrigation. The cost of bullocks and home labourers must enter into the cost in both cases, since the bullocks and home labourers must be fed whether the well or canal is used, and therefore the cost of their keep is eliminated from the calculation in comparing cost of well and canal irrigation. But in one case the bullocks are working at the well, and in the other case the bullocks are free, and their labour available for other work. Again, the two home labourers, who in one case work on the well, are in the other case at liberty for other work for so many days as they are not at work at the canal lift, i. e., for 64—8, or 56 days, in the case of cane, and 24—3, or 21 days, in the case of rubber. I will call the labour of both men and bullocks thus liberated from the well "liberated labour." Then, if the value of the liberated labour for 56 days is greater than Rs. 2-9-7 it is worth the cultivator's while to substitute one lift for well irrigation in a cane field, and if the value of the liberated labour for 21 days is greater than Rs. 1-2-0, it is worth the cultivator's while to substitute one lift for well irrigation in a rubber field. Again we find that the cost of two lifts per acre for cane is Rs. 8-9-7 (the cost of 1 lift) \times 12 annas (wages of 6 hired men at second lift) \times 3 (No. of days required for watering) = Rs. 14-9-7, and cost of two lifts per acre for rubber = Rs. 2-4-0 \times 12 \times 3 = Rs. 4-8-0. Then if the value of liberated labour for 56 days is greater than Rs. 14-9-7—Rs. 6 = Rs. 8-9-7, the cultivators will substitute two lifts for a well in a cane field, and if the value of the liberated labour for 21 days is greater than Rs. 4-8-0—2-4-0, or Rs. 2-4-0, he will substitute two lifts for a well in a rubber field.

Preference shown for canal with one lift to well.—In order to ascertain the point at which well irrigation is abandoned for canal, I took note of any cases which came to my notice during my inspection. It may be easily understood that cases in which option is given to cultivators are not of frequent occurrence. Their wells are destroyed by canal, and they have to take to canal whether or not they like it. But I find in my notes the following cases which bring out the required point.

Sothia.—Wells used all over the village till four years ago; before that canal water required two and three lifts from rajbaha; four years ago cultivators were allowed to take from canal at one lift. Wells abandoned in favour of canal. The wells are not abandoned because they were situated by proximity to canal, for they have been worked till four years ago, and wells are still used in other parts of the village where two lifts are required.

In *Ahmednagar* a similar instance occurs:—"Wells are used wherever two lifts are required." In a third village, Zainpore, "wells and two lifts both used extensively; wells very good, and two lifts optional; cattle much reduced in number since introduction of canal." Here the irrigated area is 20 per cent. of the cultivated area, and the number of bullocks required for the wells was greater than the number of bullocks required for the plough. It is an exceptional village, and the only one I found in which cattle have been materially reduced in number since the advent of the canal.

Deduced value of liberated labour.—The deduction from the above cases is, that the value of the liberated labour is more than the minimum amounts of Rs. 2-9-7 for 56 days and Rs. 1-2-0 for 21 days (since both cane and rubber are irrigated by canal *vice* well), but not so much as the maximum amounts of Rs. 8-9-7 for 56 days, and Rs. 2-4-0 for 21 days.

These figures give the following value of the liberated labour for one day—

By cane equations	} minimum value of liberated labour per day	} = 9 pies; maximum = Re. 0-1-4.
By rubber equations.....	} minimum,	} = 1) pies; maximum = Re. 0-1-6.

Now we may assume that cattle are employed at well irrigation for four months in the year, or 120 days, and that where canal irrigation is substituted, the liberated labour can be employed for as many days as the two home labourers are not busy at the lifts. The canal irrigation takes up just one-sixth of the time that well irrigation takes, so that the number of days in which the liberated labour can be employed is seven-eighths of 120, or 105 days. The value of the liberated labour on the plough area of a pair of bullocks lies, therefore, between the minimum of 9 pies \times 105 = Rs. 4-14-9, and the maximum of Re. 0-1-6 \times 105, or between Rs. 4-14-9 and Rs. 9-13-6. For the present I will assume the value to be Rs. 5. This result is not unimportant. The value of the liberated labour can only be acquired by increase of produce, unless the cultivator let out his bullocks on hire. As a fact he does not let out his bullocks on hire, and he must therefore acquire his Rs. 5 by employing his bullocks in productive labour on the land, and the value of the total extra produce, therefore, on the canal irrigated tract of Tirwa, which was formerly irrigated by well, must, by the above valuations, be not less than Rs. 5 \times number of plough areas in the tract. In the Tirwa Pergunnah there are over 20,000 acres under canal. Allowing five acres, the average holding of a cultivator, to be a plough area, the increased produce will be worth not less than Rs. 20,000, even on the assumption that the whole area was formerly irrigated by wells.

Probability of error in calculation.—The above calculations have no very large probability of error in them.

They are the product of six factors.—

- (1) The cost of canal-water, taken from schedule of canal charges.
- (2) The cost of labour on one lift, deduced from 85 experiments.
- (3) The area watered by one lift in a day, ditto ditto.
- (4) The cost of manual labour on well, assumed on Mr. Elliott's authority.
- (5) The area watered in a day by well, ditto ditto.
- (6) The number of days in the year during which well irrigation is employed. } assumed.

The question of cost of keep of bullocks and home labourers, which would have been an element of much uncertainty, is eliminated.

Want of statistics.—I regret, however, that I have not been able to procure fuller statistical material on which to found my conclusions. A trustworthy record of crops taken in the canal and well villages of a district or pergunnah for three or four successive years would establish with certainty much that I have had to deduce from the observations of a single year. The rotation of crops is a most important element in these investigations, as well as the percentage of area in which the different crops are cultivated, and neither of these data can be satisfactorily assumed without a reliable statistical record. Any expenditure directed to secure the necessary supervision of statistical records of crops and crop-areas would, I am convinced, be well repaid by its results.

Use of canal water for inferior land of less depth.—A very strong corroborative of the opinion that canal water is better than well water, which it is not considered worth while watering by well irrigation, is the fact that canal water is used for the irrigation of the irrigated bhoor, which had not existed in the well villages, where any first-class bhoor was irrigated. I will refer to this subject in another report.

Observation of changes in agricultural operations.—I now approach the question from a new direction, and present you with a matter of fact, more works found for bullocks in canal villages than in well villages.

Inquiries as to occupation of cattle.—To ascertain this I enquired daily from a number of the cultivators of villages in the canal camp, how they and their cattle had been employed for the preceding seven days. As far as possible I took a note of the work done in canal and well villages simultaneously. I did not find bullocks in canal villages doing any work till the end of December, but about that time they all began to work in sugar-mills, and continued to do so till the 15th January. All this time the bullocks in the well villages were hard at work at the wells. On the 15th the rain fell, and stopped work at both sugar-mills and wells, and the bullocks were thrown out of work or put to the plough, and so much can tell that irrigation became almost unnecessary. As soon as the weather was again sufficiently dry, both canal and well villages took to their regular work. From the 15th of January the weather was so favourable that no further deductions can be drawn from the agricultural operations, which were carried on from that date. But in the first fortnight of January we have a very strong indication of one employment to which the bullock labour raised from wells is directed, and the recorded facts compare with the result of my observations during inspection, that the proportion of cane cultivated in canal villages is greater than in well villages. This is confirmed by Mr. Crosthwaite's experience as recorded in his report on the neighbouring pergunnah of Phulpoken, but the observation is not corroborated by the putwarce's returns for 1869, in which the recorded proportion of cane to well area is greater than proportion of cane to canal area. This result is due probably to the large amount of unmanured land which was irrigated in that year by canal. I have been unable to collect the statistics of the present year in time to supply them in this report, but I am confident that the observations I have made are reliable as to the fact that more cane is grown in canal than in well villages.

More indigo grown in canal villages.—The proportion of indigo grown in canal-irrigated villages is very much greater than in well villages. According to the putwarce's records of 1869 it is double, but they have not recorded half what was grown. They took no account of it in the cold weather, when the indigo was off the ground, and the entry of indigo was consequently omitted in many cases. If properly checked will, I am confident, show a very much larger area of indigo cultivation.

If cane and indigo are increased plough area must be increased.—The increase of the cane and indigo areas implies the increase of the plough area. We have seen that the substitution of canal for well irrigation releases a large amount of labour which is available for the plough, but how can the cultivator afford to submit a larger proportion of his holding to the plough than he did in the case of well irrigation? It is this question which we must consider next.

Limits to plough area.—The plough area is limited in four directions:—(1) Irrigation; (2) manure; (3) capacity for crops; (4) plough labour. In well villages the plough area is very much limited by the absence of irrigation; in the hot weather crops must be irrigated at least once a fortnight, and as the all-the-year-round average for well irrigation has been assumed as one acre in eight days, it is necessary that more than 1½ acre could be irrigated in a fortnight in the dry months. This represents the area irrigable by one pair of bullocks during the hot season. If then, the cultivator in a well village has 1½ acre under cane (i.e., one third of his holding of five acres) he would not be able to spare any water for indigo. Now, in a canal village there is no practical limit to irrigation, and indigo and cane can be planted in any amount unless other considerations than irrigation stand in the way.

(2.) *Plough area limited by manure.*—In the case of cane manure does stand in the way, and the cane area is limited by want of manure; but want of manure is no bar to indigo, which hardly requires it. When therefore the cultivator has put in as much cane as he can supply with manure, he may occupy with indigo as much of his area as is open for cultivation. This brings us to the question, how much manure for extra crops the cultivator has in his plough area. We may say at once that he has room for as much cane as he can grow, since the price of cane is much more valuable than any other; but as we have seen, he is limited in this direction by manure, and as we shall see, he is limited by a deficiency of plough labour; but it must be remembered that whatever extra cane the cultivator is enabled to grow takes the place of manure for a crop. Now, the profits from indigo would not make it worth the cultivator's while to grow it instead of wheat or any ordinary crop, and the fact is that he does not do so. The indigo occupies the ground when nothing else could be there. The crop is far from being an exhausting one, and it is a common practice to put it in the ground after a rubber crop, or to follow it with a rubber crop in the same year. The whole area is therefore open to indigo.

Plough area limited by plough labour.—We are brought then to the conclusion that in canal-villages the cultivation of indigo is limited only by plough labour. Indigo wants three ploughings, and the cultivators have not time to gather in their wheat harvest and plough the whole of their open land for indigo between the time of removal of the wheat and the time for sowing the indigo, especially as they have at the same time to do a good deal of ploughing for their sugar-cane. I believe that, having ploughed as much land for cane as they can supply with manure, they plough as much land for indigo as the time will allow. In the preparation of the ground for cane and indigo the canal cultivators have the great advantage over the well cultivators that they can wet their land for ploughing in one-eighth of the time that it takes to do it by well, and, what is more, the bullocks are resting and able to do better work for the plough than the well bullocks, which are tired by their labour in irrigating the land from the well. After treading out the corn, a day or two's rest is not only a refreshment to the animals, but often an absolute necessity, and this the bullocks get in canal villages while the land is being softened for the plough by canal labour on the canal.

I must explain here that by a plough area I mean the number of acres which a pair of bullocks plough in a year, and not the number of acres attached to a plough, e. g., if the holding of a cultivator with one plough be five acres, and he cultivates the whole of it twice over in the year, the plough area is 10 acres and not 5.

Introduction of canal into a dry tract.—I have said nothing about the effect of the introduction of the canal water into a dry tract, partly because the effect is so much more patent, and partly because Tirwa, or at any rate that part of it traversed by the canal watercourse, was essentially not a dry tract. There is no doubt that the canal water is a much greater boon to a tract where wells are scanty, scarce, or precarious, than to one where they are full, numerous, and stable; but in a district like Furruckabad it is difficult to bring water to the dry tracts without leading a watercourse along the tracts where wells are plentiful. The district is made up of a succession of strips of land bounded by parallel rivers. The centre or watershed of these strips is composed of stiff loam or *domut*, in which wells are firm and lasting, while the lands of dry sandy land lie on each side between the stiff soil and the rivers.

Can charges be increased for canal water?—I will now consider the question of the charge which can be paid for the canal water in tracts similar to the Tirwa Pergunnah. I have shown that the present prices are so low that where the cultivator has the option he readily abandons his wells for the canal with one lift, but that it does not pay him to use two lifts in place of wells. I can only deduce the price which he is willing to pay above the present charge from the readiness with which he avails himself of the one-lift irrigation whenever he can get it. If he could only pay a small increase he would hesitate longer about taking the water at its present price; but as a matter of fact he never does hesitate. There is, therefore, no doubt as to the propriety of charging a higher price than that paid at present; and if the increase is only a small one, there is not the slightest danger that the cultivator will suffer any wrongful loss. If his increased profit, or part of it, is not taken as price of water, it will eventually go as rent to the zemindar, or as income to the village money-lender. There is another reason why the price should be raised. At present water is taken into tracts which it is not considered worth while to water by well irrigation. I have mentioned that I did not find it necessary to introduce a rate for second-class irrigated bhoor until I came to canal villages, because second class bhoor was never irrigated in well tracts. Now, if as I understand it to be the case, there will be a restriction in the water supply, it will be much more conducive to the general prosperity of the country, as well as to the interests of the canal, that the water should be devoted to the best land. If the price is raised, it will not pay the cultivators to use water for the poor land; and the larger amount of water which will be raised on the good land will then enable a higher price to be fetched for the canal water throughout the country than it now is, and it will be wasted on poor land. In addition to this consideration, the restriction caused by the higher price will render the limitation of the water supply to each village a more manageable business, by confining irrigation to the best land.

Present low proportionate price of flush-water.—But whether the price charged for one-lift irrigation is left as it is or not, there is no doubt that the price for flush-irrigation should be adjusted in proper proportion to it. It is quite distressing to see the way in which canal water is now lavished on the poorest soils, when it could be doing so much more good elsewhere. The present prices for irrigation by flush and one-lift per acre are as follows:—

	Rs.	a.	p.	=	Rs.	a.	p.
Cane.....	5	0	0	=	flush	.....	3 9 7 = lift.
Rubbee.....	2	4	0	=	flush	.....	1 8 0 = lift.

Now the cost of one lift has been shown to be 10 annas, and the cost of flush for cane ought therefore to be Rs. 2-9-1 × 8 (number of waterings for cane) × 10 annas, = 8-9-7, and the cost of flush for rubber ought to be Re. 1-8-0 + 3 (number of waterings for rubber) + 10 annas = 3-6-0. The price for flush ought at least to be raised to Rs. 3 and Rs. 3 for cane and rubber respectively.

Charge for two-lift Irrigation.—As a general rule, I do not think that any different charge should be made for two-lift irrigation. Two lifts should be avoided as long as one-lift irrigation is wanted anywhere on the canal; and I imagine that the canal water will not be more than enough for a one-lift demand if any restriction is put on the supply. I think, however, that consideration should be given to those special cases where villages close to the canal have had their wells destroyed, and only two-lift irrigation substituted. It sometimes happens that the ridge of the watershed not running like the canal in a straight line leaves the canal to the right or left, and the land on the ridge cannot be irrigated except with two-lifts. There are one or two instances in this pergunnah where the canal forms the arc of the curve taken by the watershed, and villages lying in the curve have had their wells very seriously injured by the variation caused in the water level, but have been unable to substitute canal irrigation on account of the high level.

In such cases the charge for two-lifts canal water should, I think, be reduced. The cost of the second lift is heavy, being Rs. 6 per acre for cane, and Rs. 2-4-0 for rubber. All labourers for second lift must, of course, be hired.

General Results.—The general results of the above inquiries are these:—

- (1) From the evidence of the cultivators it is probable that canal water produces better crops in the first two years of its use than well water, but worse crops afterwards.
- (2) It is probable that the cause of this decrease is the purity of the canal water.
- (3) The cost of canal irrigation by one lift is greater than the cost of well irrigation.
- (4) By the preference given by cultivators to one lift irrigation, the presumption is raised that the additional produce resulting from the "liberated labour," compensates for the loss resulting from inferiority in each crop which is said to be caused by canal water, and also for the excess cost of canal over well irrigation.
- (5) The value of the additional produce is estimated, at the lowest estimate, to be Rs. 5 per cultivator's holding of 5 acres (not reckoning the indefinite amount which would go to make up for inferiority in crop).
- (6) Observation confirms the above presumption by establishing as a fact that cane and indigo are more extensively grown in canal than well villages, and that in the former cattle labour is rendered available for sugar-pressing at a convenient season.
- (7) The price of one-lift irrigation can and should be raised.
- (8) The present price of flush-irrigation is very much too low in proportion to the present price of one-lift irrigation.

Future deterioration of land.—A question which requires consideration is, whether any progressive impoverishment of the land will occur under canal irrigation to such an extent that the increased return produced by the "liberated labour" will eventually not compensate for the diminished produce per acre. This is by no means an easy question to decide. At present it is certainly not the case, or the cultivators would not be so eager to replace their well irrigation by canal.

Importance of indigo cultivation of prosperity to canal.—Before I leave the subject I would suggest the importance of allowing no obstacle to be thrown in the way of the production of indigo, now that so large an area of the country is under canal irrigation. No crop could take its place. It is singular in the season of its growth, and in its most valuable quality of not exhausting the soil for cereals, and canal-water would lose a great portion of its present value if a substitute were discovered for indigo dye.

Conclusion.—I have not entered into any administrative questions in connection with canal irrigation, as the discussion of them is not necessary to an inquiry into the effect of the introduction of the canal on agricultural operations, which is the only part of the subject that I proposed to consider.

APPENDIX.

Settlement Officers of Docket, No. 119, dated 23rd May, 1871.

In comparing canal with well irrigation I have avoided the consideration of the drawbacks which attend the *distribution and supply* of the canal water. I have made the calculations on the supposition that the supply will be regular, on which supposition I believe that the cultivators act when they abandon well for canal irrigation. There are many practical annoyances attending the use of the canal irrigation, and in some instances these have been so great that the cultivators have returned to their wells, the irrigation from which is at least under their control. In these cases the cultivators have expressly told me that it is not because they do not want the water that they have given it up, but because there is much danger of loss accruing to them from floods, irregular supply, and other such causes. (The villages of Russoolpoor Junkhut and Pathana are cases in point which occur to my memory).

When, therefore, I say that "the price of one lift can and ought to be raised," I say so with the proviso that these practical hindrances will not interfere with the supply of the water. I had not intended to enter into this question, which is connected with canal administration, but I find that by omission of all mention of it the conclusions which I have drawn are liable to misconstruction. I intend to show that through the agency of liberated labour one-lift irrigation is more profitable than well irrigation, wherever the former can be regularly supplied without let or hindrance.

MEMO:

Memo. by M. A. Mc CONAGHEY, Esq., Settlement Officer, Mynpoore, dated 17th January, 1872, on Mr. BUCK'S Note on the effect of the Canal on the Agricultural conditions of Pergunnah Tirwa, Zillah Furruckabad.

As far as my experience goes, I have observed for the generality of crops very little difference between canal water, judiciously applied and water from wells other than those situated close to the village sites. Crops are just as luxuriant under canal water as under well irrigation. In Ghoror and Kurkul, where the canal has been in full operation for years, I have always remarked that the crops are as good as in other pergunnahs with similar soils where wells alone are used. I have just now made inquiries from the zemindars of a good village in Ghoror (where the new jumma has been declared for upwards of a year, and consequently where they have no object in using deception), and they state as follows:—

"Our village has got three hárs,—one irrigated from the canal, and two from wells. The crops in the canal hárs are always equal to those in the hárs watered from wells. We have never found any difference in the produce."

These men knew nothing of the object with which I inquired from them on this subject, and they appeared to me to be giving the result of their experience, and convictions based thereon.

The falling-off in produce after two years of canal irrigation I have not heard of in this district. If such is the case in Tirwa, I would attribute it to the excessive swamping which the cultivators indulge in, and not to any inherent inferiority in canal water. If land is continually being over-burdened with water, it is liable to turn sour and cold, and in consequence to deteriorate in productive powers. The remedy for this is simple.

Canal water is certainly somewhat colder than well water; but I would agree with Mr. Ricketts that the effect is really not appreciable.

I have also always found fields at the foot of large kheras or villages paying higher rates and producing more luxuriant crops than ordinary hárs land. This I attributed to the quantities of ammonia and various salts washed on to these fields during the rains from the kheras. "Noua" clay, which is found on them abundantly, is well known to be a great fertilizer, and cultivators gather it from old village walls and kheras, and use it extensively mixed with manure. It is thrown in large quantities on tobacco and opium fields, and is considered better than ordinary manure for these products. Wells near village sites and kheras also contain a good deal of ammonia and saline matter in solution; hence their water is more sought after for tobacco and opium than canal water or water from ordinary wells.

The natural soils or strata sometimes, on the contrary, impart properties the reverse of valuable to well water, e. g., the large karni or bitter tract in Mustaffabad, where the cultivators eagerly embrace any opportunity offered of availing themselves of canal irrigation, although the sub-soil is good and firm, and wells are constructed at little expense and last for years.

It is extremely difficult to grow indigo successfully without canal water.

Six men at the lifts and one in the field is the general custom in this district. One acre is a moderate estimate per diem, and even if anything on the side of leniency, seven or eight men could do more. Wages here vary from six to ten annas, but are not extravagant. The waterings given by Mr. Buck for cane, wheat, and indigo are, I think, quite correct.

Where well water is a fair distance from the surface (say 25 feet), and where the supply is good or even average, I should be inclined to think that an acre of land could be irrigated by a single pair of bullocks in five days, or six days at furthest. One kutcha boogah (of five to the acre) is not very hard work for a pair of bullocks in a day. Two pairs are often worked together. A man's labour is saved thereby, and in addition the loss from evaporation and absorption is less. I consider Mr. Elkington's estimate a low one, and would calculate on an acre being irrigated by one pair of bullocks in six days.

Mr. Buck appears to me to have omitted in all his calculations the cost of construction and repairs of wells. This is an important item in many cases, and in none should it be neglected as totally insignificant.

In comparing the cost of canal and well irrigation, would it not be also advisable, and only fair to the canal, to enter into cases where hired labourers have wholly to be employed. This would be more absolutely just. As Mr. Buck has exhaustively worked out the relative costs of the different systems, supposing that each cultivator had the command of two home labourers, I will take the other course, as it may also tend to throw some light on the question.

Granting for the time that the same number of bullocks have to be kept whether canal or well water is used, although I know from experience that such is not always the case in this district, and also granting that the cost of their keep is the same in both instances, still the calculations exhibit a result greatly in favour of canal irrigation by one lift on the score of cheapness.

Accepting Mr. Buck's rates of wages and his other data we have—

Canal with one lift.	Cane, Rs. 3-0-7 (charge) + [8 x 8 x 2] annas = Rs. 11-9-7 per acre.
Wells.	Cane, 3 x 8 x 8 x 1 1/4 annas + share of cost of construction and repair of well distributed over one acre = Rs. 18 + share of cost of well.
	Rubbee = 3 x 3 x 8 1/2 + share of cost of well = Rs. 6-12-0 x share of cost of well.

Canal irrigation with one lift, therefore, where outside labour must be employed, is at the lowest calculation cheaper than well irrigation by—

For cane	Rs. 6-6-3 + share of cost of well.
For rubbee	Rs. 2-4-0 + share of cost of well.

In the case of two lifts being necessary to convey canal water to the land the expenses of irrigation, still neglecting the cost of keep of the bullocks, would be—

Cane,	Rs. 3-0-7 (canal charge) + [14 x 8 x 2] annas = 17-9-7.
Rubbee,	Rs. 1-8-0 (canal charge) + [14 x 3 x 2] annas = 6-12-0.

Where hired labour is wholly employed, irrigation from the canal by two lifts has a slight advantage over well irrigation in point of cheapness. If, therefore, there were no hindrances to the regular supply from the canal, and if all drawbacks attending its distribution were removed, the great probability is that all who have no command over home labour would prefer to irrigate from the canal, even with two lifts, rather than trust to wells. This would be the case where wells are average, and a fortiori much more so where they are only supplied from side percolation, or where the costs of construction and repairs fall heavily.

My experience coincides with that given by Mr. Buck, viz., that all cultivators where they are fairly treated by the canal authorities will abandon well irrigation (except in the few fields round the vilingo site growing tobacco and such crops) for canal irrigation when it is flush or where only one lift is required.

Where the wells are bad naturally or have been injured by the raising of the water-level consequent on the introduction of the canal, the cultivators will often even prefer irrigation from the canal channels by two lifts rather than keep up their wells. Generally, however, when the wells are good they will not desert them for two-lift irrigation.

Canal water is undoubtedly used in bhur land where well irrigation never existed. In such tracts wells as a rule are very bad, and the supply is scanty and uncertain. They fall in quickly and cost a great deal to keep them in repair, hence cultivators do not find it profitable enough to dig them.

I differ from Mr. Buck in toto in thinking that canal water should be devoted to the best lands alone. It is an exceedingly great boon in the poor and sandy lands, where for the most part well irrigation is attended with much difficulty on account of the loose and shifting nature of the subsoils. Besides, sandy or bhur lands are wonderfully improved by a plentiful command of water, and I have known instances of the value of bhur villages being doubled and trebled after a number of years of canal irrigation. It is in such tracts, in my opinion, that canals should be introduced. They would then serve as preventives against famine in years of drought, and would in ordinary seasons tend to make up for the natural disadvantages under which the cultivators labour. A slight increase in the rates would not I am certain prevent cultivators in such tracts from taking canal water. I have seen many instances of two lifts being used to irrigate sandy bhur, and the results were very fair crops, repaying the tenants amply for the canal charge and the labour entailed.

I should be in favour of raising the flush rates for cane and rubbee to Rs. 8 and Rs. 3 as recommended by Mr. Buck, and I should also give my vote for slightly increasing the rates now paid for water when only one lift is used. For two lifts I would leave the rates as they are at present.

* As a matter of fact bullocks in hard and constant work at wells must be fed with more substantial food than those only lightly and partially worked in canal villages during the same season. They cannot be turned out to graze; hence the consumption of karah, &c., which have some market value, is greater. The wear and tear are also more excessive in well villages than in canal villages, and bullocks have to be replaced more frequently.

† Kutcha wells are meant.

IRRIGATION OPERATIONS OF FUSL KHURREEF, 1871-72.

COMPARATIVE STATEMENT OF IRRIGATION AND RAIN-FALL IN CANAL DISTRICTS OF THE NORTH WESTERN PROVINCES.

Zillah.	Areas in Acres.	Cultivated Acres.	Areas Irrigate d.		1871-72 over 1870-71.		Rain-fall for Khurreef of Months.													
			Khurreef, 1870-71.	Khurreef, 1871-72.	Increase.	Decrease.	April.		May.		June.		July.		August.		Sept mber.		Total.	
							1871.	1870.	1871.	1870.	1871.	1870.	1871.	1870.	1871.	1870.	1871.	1870.	1871.	1870.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	
Saharunpore ...	1,425,825	1,001,518	47,904	32,834	.....	15,070	0 1	1 2	15 4	5 1	13 6	4 4	6 8	48 1	33 0	.....	.....	.....	.....
Muzaffernuggur ...	1,052,005	703,459	59,101	45,804	.....	13,297	0 2	0 9	4 7	12 6	11 8	1 1	7 2	30 6	3 3	.....	.....	.....	.....
Mercat ...	1,511,661	1,022,419	84,986	71,836	.....	13,130	0 1	3 0	5 9	13 9	11 0	2	4 2	27 4	38 0	.....	.....	.....	.....
Bahadurpore ...	1,121,373	823,004	42,245	35,613	.....	6,633	.....	1 4	3 7	6 6	9 1	3 5	4 7	25 2	29 7	.....	.....	.....	.....
Aligarh ...	1,190,118	932,640	44,870	46,202	1,332	.....	.....	0 6	4 7	7 4	15 1	8	2 1	28 1	23 9	.....	.....	.....	.....
Muttra ...	1,032,021	831,124	7,339	6,497	.....	832	0 2	2 9	10 0	6 8	15 1	6 0	6 8	35 1	25 7	.....	.....	.....	.....
Agra ...	1,199,037	886,774	525	509	74	.....	0 6	4 1	6 5	5 9	13 0	4	4	35 3	22 1	.....	.....	.....	.....
Bah ...	893,838	585,330	10,151	11,716	1,565	.....	0 3	1 7	2 9	5 6	11 4	2 6	4 4	24 6	23 5	.....	.....	.....	.....
Mynpoory ...	1,063,534	576,615	14,490	13,596	.....	1,038	0 4	0 1	10 5	7 2	12 6	11 4	14 8	41 2	37 2	.....	.....	.....	.....
Futteehur ...	1,084,399	674,034	8,303	6,633	.....	1,670	0 1	3 1	8 1	9 3	12 1	8 1	6 2	31 2	41 2	.....	.....	.....	.....
Eawa ...	1,441,223	572,221	17,201	15,106	.....	2,095	.....	5	8 0	5 1	6 8	7 7	18 6	41 1	46 1	.....	.....	.....	.....
Cawnpore ...	1,114,343	855,633	26,532	18,625	1,011	7,907	0 4	1 0	6 3	2 5	9 8	5 2	7 7	30 3	35 9	.....	.....	.....	.....
Dehra Doon ...	653,271	36,657	4,524	5,535	.....	.....	0 2	2 3	23 7	6 9	3 4	3 7	35 6	102 3	83 2	.....	.....	.....	.....
Bijnour ...	1,204,659	635,026	554	1,113	559	.....	0 1	1 7	9 9	4 9	13 1	11 5	10 9	41 2	39 6	.....	.....	.....	.....
Terai ...	453,740	91,735	2,701	1,370	.....	1,331	.....	3	11 7	15 9	32 1	16 5	16 3	75 2	5 9	.....	.....	.....	.....
Bareilly ...	1,518,579	1,034,290	24,036	19,703	.....	5,333	1 2	2 7	12 4	12 9	22 8	11 9	7 7	49 0	49 0	.....	.....	.....	.....
Jhansi ...	1,029,245	704,475	12	8	.....	4	.....	0 7	6 8	6 1	12 2	8 1	15 9	42 2	29 9	.....	.....	.....	.....
Hamirpore ...	1,454,641	783,957	405	297	.....	108	0 3	5	7 6	3 2	13 8	10 7	10 8	38 9	41 1	.....	.....	.....	.....
Tota.	20,581,554	12,760,988	3,963,399	3,333,117	4,541	67,823	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Area Khurreef, 1870-71, = 396,399
 Estimate do 1871-72, = 333,117

Net decrease, 63,282

IRRIGATION OPERATIONS OF FUSL KHURREEF, 1871-72.

STATEMENT IN ACRES OF CROPS IRRIGATED BY CANALS IN HILLARE.

Crop	Area (Acres)	Value
Garden and Orchards	11	11
Sugar cane	11	11
Cotton	11	11
Wheat	11	11
Barley	11	11
Oats	11	11
Rice	11	11
Other crops	11	11
Total	11	11

IRRIGATION OPERATIONS OF FUSL KHURREEF, 1871-72.

STATEMENT IN ACRES OF CROPS IRRIGATED BY CANALS IN HILLARE.

Crop	Area (Acres)	Value
Garden and Orchards	11	11
Sugar cane	11	11
Cotton	11	11
Wheat	11	11
Barley	11	11
Oats	11	11
Rice	11	11
Other crops	11	11
Total	11	11

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IRRIGATION OPERATIONS OF THE YEAR, 1870-71.
STATEMENT IN ACRES OF CROPS IRRIGATED IN CANAL DIVISIONS

Description of Crops	Ganges Canal										Total	Grand Total.		
	Northern	Meerut	Putechgurh.	Doonabehur.	Allahpore.	Etawah.	Cawnpore.	Eastern Jumna Canal.	Doon Canals.	Bohlikhand Canals.			Bijnour Canals.	Bundelkhand.
1. Gardens and Orchard	351	1,186	358	1,174	2,647	1,611	1,649	2,959	537	623	...	1	12,838	5,838
2. Sugar-cane	11,803	33,144	13,231	1,641	807	2,409	2,382	20,767	789	9,614	1,109	183	112,038	11,169
3. Cereal Grains—														
(a) Wheat	8,188	52,355	28,706	4,080	67,945	40,064	11,707	98,166	2,264	1,610	1,101	71	401,634	
(b) Rice	16,194	7,002	2,367	196	1,173	1,366	237	41,658	1,911	1,915	...	221	55,870	
(c) Barley	1,661	8,623	3,239	1,715	37,543	31,098	33,728	6,347	389	2,424	180	295	134,119	
(d) Bajra and Jowar	...	2,267	...	314	1,385	380	116	621	...	...	...	3	1,445	
(e) Other Grains	48	1,743	321	7,976	1,347	2,374	1,243	6,209	539	1,62	25	139	24,724	721,813
4. Pulses	4,303	6,769	377	2,103	4,793	1,660	1,511	7,690	80	46	...	1	22,455	39,465
5. Fodder Crops	63	113	87	1,216	62	...	...	2,337	...	...	...	...	4,034	4,034
6. Fibres—														
(a) Cotton	...	3,261	1,281	6,938	9,084	284	84	18,665	2	...	...	...	15,769	
(b) Other Fibres	488	1	1,733	1	13	24	135	33	...	...	...	...	2,460	37,529
7. Drugs—														
(a) Indur	...	4,153	1,705	22,438	62,042	11,979	22,079	1,904	...	...	...	...	118,906	
(b) Other Drugs	87	...	...	1,658	6	...	...	...	...	...	...	...	1,751	130,651
8. Drugs—														
(a) Opium	...	...	...	...	...	1,376	831	137	218	20	...	1	2,594	
(b) Other Drugs	40	56	...	37	163	188	23	111	29	113	...	...	1,960	3,654
9. Oil seeds	29	...	...	2	7	...	...	336	...	276	...	...	1,110	1,180
10. Miscellaneous	...	...	...	67	...	...	1,065	1,475	...	5	...	11	2,573	2,593
Total, 1870-71	92,155	160,591	57,905	100,838	1,87,715	1,12,065	104,319	212,715	12,418	56,231	2,434	945	1,051,365	1,051,365
Total, 1869-70	62,539	90,685	58,437	61,018	1,14,416	1,11,863	108,855	251,967	10,429	45,431	1,376	912	1,089,673	1,089,673

Total, Ganges Canal { 1870-71—789,000
1869-70—786,511.

NOTE.—During the year the main supply entering the Ganges Canal was 4,131 cubic feet per second, and the remainder run off at the tail and in escapes. The average supply in the Eastern Jumna Canal was 805 cubic feet per second.

IRRIGATION OPERATIONS OF THE YEAR, 1870-71.

STATEMENT IN ACRES OF CROPS IRRIGATED BY CANALS IN ZILLAHS.

Description of Crops.	Zillahs													Grand Total.					
	Sabarmpore.	Moozuffernuggur.	Meerut.	Booindahshur.	Allypurr.	Muttra.	Agra.	Etah.	Muzaffarpore.	Puttehgurr.	Kawallah.	Cawmpore.	Dherra Doon.		Bijnour.	Terna.	Bareilly.	Jhansie.	Humeerpore.	Total.
1 Gardens and Orchards	1,432	1,056	2,675	1,488	1,257	659	34	365	1,014	390	1,107	1,080	207	...	1	632	...	1	13,824
2 Sugar-cane	1,123	1,738	4,217	3,278	206	301	6	301	3,900	2,421	4,086	6,684	739	1,108	492	1,128	...	163	19,618
3 Cereals Grain—																			
(a) Wheat	32,432	68,901	129,185	51,358	39,435	8,338	481	12,713	39,020	9,922	37,640	29,520	5,964	120	1,181	1,439	1	74	61,334
(a) Rice	31,724	17,027	11,603	19	619	39	...	458	569	21	471	61	3,691	...	2,207	16,798	1	21	93,879
(b) Barley	3,454	3,387	10,19	16,164	24,942	7,864	113	2,245	14,868	7,715	21,481	24,000	389	100	224	2,100	1	746	13,192
(a) Bajra and Jowar	187	50	2,546	60	805	101	4	169	130	20	247	122	...	...	...	...	...	2	5,481
(c) Other Grains	1,361	1,447	5,488	7,422	1,452	341	10	106	1,582	622	1,885	1,871	659	36	63	1,613	14	43	91,731
4 Pulses	2,788	6,458	13,452	3,689	2,188	940	131	205	1,236	10	679	1,506	80	...	...	409	...	...	28,455
5 Fodder Crops	278	63	1,749	2,221	50	8	...	...	4	...	...	...	...	...	...	...	...	...	4,914
6 Fibre																			
(a) Cotton	1,113	9,999	10,779	7,639	6,307	11,238	29	906	592	25	150	68	3	...	...	...	...	...	33,079
(b) Other Fibres	109	80	1,185	475	5	5	...	...	168	1	4	...	...	...	...	...	...	...	2,609
7 Trees																			
(a) Mango	702	1,06	4,435	24,865	25,419	6,264	473	7,681	7,170	4,800	8,573	19,271	...	...	...	...	...	...	16,209
(b) Other Trees	80	1	115	1,232	212	5	...	...	...	...	...	...	...	...	...	...	...	...	1,781
8 Drains																			
(a) Old Drains	116	21	...	...	...	...	...	...	466	234	994	415	219	...	...	...	...	...	2,271
(b) New Drains	63	45	90	41	76	29	1	28	80	9	43	161	289	...	...	...	...	...	1,003
9 Other Works	283	103	10	31	7	1	...	...	...	...	...	...	...	...	...	...	...	...	1,179
10 Miscellaneous	20	469	693	84	...	...	...	...	27	509	1	206	...	...	...	...	...	...	2,009
Total, 1870-71	87,206	122,703	311,125	121,266	112,800	19,523	1,464	28,457	69,161	29,508	68,507	71,364	13,616	2,270	2,000	81,250	120	174	1,001,261
Total, 1869-70	107,200	160,651	250,994	126,413	111,357	18,631	1,423	29,796	45,743	23,514	53,719	64,904	16,829	1,270	4,271	61,009	120	80	1,000,073

IRRIGATION OPERATIONS OF THE YEAR 1870-71
 COMPARATIVE STATEMENT OF IRRIGATION AND RAIN-FALL FOR THE YEARS 1869-70 AND 1870-71, IN THE CANAL DISTRICTS OF THE NORTH-WESTERN PROVINCES.

Zillahs.	Area in Acres.	Cultivated areas in Acres.	AREAS IRRIGATED.						RAIN-FALL.				Remarks.			
			FUGL KHURRUF 1870-71.		FUGL BARRIES, 1870-71.		WHOLE CANAL, 1870-71.		1869-70.		1870-71.					
			Total Acres.	In comparison with 1869-70 Increase.	Total Acres.	In comparison with 1869-70 Decrease.	Total Acres.	In comparison with 1869-70 Increase.	Total Acres.	In comparison with 1869-70 Decrease.	Total Acres.	In comparison with 1870-71 Percentage of increase or decrease in 1870-71.				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
Benares	1,425,825	1,001,518	47,904	...	10,652	40,092	...	8,761	87,266	...	19,312	-18-0	20-9	35-6	+ 84-1	
Boonaree	1,054,055	706,459	59,097	...	15,029	77,056	5,259	...	136,783	...	9,740	-18-4	29-7	38-0	+ 28-2	
Meerut	1,511,061	1,052,196	84,998	...	28,038	156,197	12,169	...	241,195	...	15,889	- 6-1	18-2	41-5	+128-0	
Etawah	1,221,373	823,004	42,242	...	22,146	79,726	10,701	...	121,968	...	11,445	- 8-6	22-4	31-9	+ 42-4	
Aligarh	1,190,118	9,32,640	44,871	...	11,119	68,009	8,062	...	112,880	...	3,057	- 2-6	27-9	28-3	+ 1-4	
Muttra	1,032,021	831,124	7,339	...	360	12,424	1,432	...	19,763	1,182	...	+ 6-0	20-7	28-8	+ 39-1	
Doab	1,199,037	886,774	525	...	62	959	114	...	1,484	62	...	+ 3-6	29-6	24-6	- 16-8	
Etah	893,838	555,330	10,151	...	1,800	18,306	551	...	28,457	...	1,339	- 4-4	20-9	24-1	+ 15-2	
Mynpoore	1,066,594	575,045	15,000	...	2,310	45,101	6,978	...	60,101	3,168	...	+ 5-5	35-6	38-4	+ 7-8	
Etah	1,084,339	674,034	8,300	...	2,799	18,685	5,843	...	26,968	3,044	...	+12-7	34-3	42-7	+ 24-4	
Etawah	1,044,123	572,221	17,200	...	18	49,667	11,175	...	66,867	11,157	...	+20-0	41-1	47-8	+ 16-3	
Benares	1,514,343	855,663	27,155	...	1,408	47,766	...	8,529	74,944	...	9,937	-10-5	35-0	43-2	+ 23-4	
Doon	653,271	86,657	4,655	408	...	7,763	1,581	...	12,415	1,989	...	+19-0	76-1	85-4	+ 12-2	
Bijnour	1,394,659	655,076	554	...	506	1,880	1,561	...	2,434	1,058	...	+77-1	30-9	43-5	+ 40-7	
Terai	463,760	91,735	2,700	...	286	1,607	309	...	4,307	...	77	- 1-7	47-2	63-0	+ 33-4	
Bareilly	1,518,579	1,034,200	25,037	...	6,600	26,838	17,455	...	51,925	10,876	...	+26-4	43-0	53-5	+ 24-4	
Jhansi	1,029,295	504,575	12	...	22	141	53	...	163	31	...	+25-4	54-2	33-1	- 38-9	
Meerpoore	1,464,641	783,987	406	...	237	386	189	...	792	398	48	- 5-6	38-5	44-1	+ 15-3	
Total...	20,532,542	12,760,935	393,152	408	103,880	653,293	82,445	17,290	1,051,355	32,507	70,834	...	...	...	...	...

Gross Revenue, 1869-70 ... Rs. 25,63,792
 Ditto 1870-71 ... Rs. 25,52,457
 Decrease ... Rs. 17,385