
EVERYBODY'S YEAR BOOK

WITH

DIARY

(ONE PAGE TO A DATE)

FOR

1912

BY

ANANDRAM MEWARAM JAGTIANI, KARACHI.

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Opinions on "Everybody's Year Book" with Diary for 1911 (one page to a date.)

The "Sind Gazette," Karachi, dated the 22nd October 1910:—

"Everybody's Year Book" for 1911 by Mr. Anandram Mewaram Jagtiani of Karachi is one of the most useful diaries published in India. Mr. Jagtiani is a member of the Customs Service and the author of several works, including a "Practical Companion to the Indian Merchandise Marks Act." The present compilation gives a dictionary of business terms, abbreviations, railway and postal schedules, and a quantity of legal information which can hardly be obtained elsewhere in the same compact and accessible form. The Diary gives one page to every day, the only possible arrangement in these strenuous times. Already a large number of local firms and offices have provided themselves with one or more copies.

The "Capital," Calcutta, dated the 15th December 1910:—

Everybody's Year Book with Diary for 1911 (8 in. by 5¼ in.) one page to a date, is one of the most useful of its kind on the market at the price of one rupee. The compiler is A. M. Jagtiani, Karachi, who is a member of the Customs Service and the author of several works including a "Practical Companion to the Indian Merchandise Marks Act." A dictionary of business terms, along with railway and postal schedules and a quantity of legal information add to the value of the book.

The "Madras Mail," Madras, dated the 21st December, 1910:—

We have received from Mr. Anandram Mewaram Jagtiani, of Karachi, a copy of the above useful publication for 1911. Mr. Jagtiani is a member of the Imperial Customs Department at Karachi and, in addition to a very practicable diary—a quarto page to a date—the book contains much useful information for all business men and officials such as the usual Postal and Telegraph Guide, the Indian Arbitration Act, tables of Court fees and Stamp fees, daily pay and allowance calculations, English standards of weights and measures converted into factory and bazar weights and foreign money tables with sterling equivalents. That the publication now under review is increasing in popularity is proved by its increasing circulation, and the compiler promises further to increase and improve the information contained in it.

The Hon'ble Mr. S. Sinha, Bar-at-Law, and a Member of the Viceroy's Legislative Council, writes in the Hindustan Review, dated March-April, 1911:—

Everybody's Year Book for 1911, by Mr. Anandram Mewaram Jagtiani of Karachi is, beyond all doubt, one of the most useful diaries of its kind, published in this country. The compilation under notice gives a dictionary of business terms, abbreviations, railway and postal schedules, and a quantity of legal information which is not available elsewhere in the same compact and accessible form. The diary gives one quarto page to every day and is replete with most valuable information of the highest utility to professional and business men, as also to public officers. The edition for 1912 is promised, with many improvements, in September next.

T. G. Elphinston, Esq., Solicitor and Notary Public, Karachi, writes on the 20 March, 1911:—

I have much pleasure to state that your new work entitled "Everybody's Year Book" with Diary for 1911 (one page to a date), three copies of which I purchased last year, has met my entire approval. The price Re. 1 (one) in comparison to the labour devoted in its compilation is trifling. The printing and the get up of the work is quite upto date. I am glad to learn that there was a great run on your book, in as much as all the copies have been disposed of very rapidly, not leaving a single copy in stock for sale which speaks highly of your work. Please enter my name as a subscriber for 3 copies of the next year's issue Firms interested in the Indian trade would do very well to contribute their advertisements for publication in this work, which in my opinion is one of the best advertising mediums. I have sanguine hopes that local advertisers will partronize your work liberally, previous issue of which I hear, found its way also in the Punjab, North Western Provinces and Baluchistan. I wish you every success in your enterprise.

Pa' ramally
? Aurumally

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The Second Edition of the Practical Companion to the Indian Merchandise Marks Act, with Copious Explanatory Notes, Examples, Illustrations, Government Rules, Notifications, Circulars,

AND SUMMARY OF IMPORTANT INDIAN TRADE MARK CASES, Etc.

By ANANDRAM MEWARAM JAGTIANI, H. M.'s Customs, Karachi.

M. S. Gubbay Esqr., I. C. S., **Offg. Under-Secretary, Department of Commerce and Industry, India, Simla,** writes.—I am desired to request that this Department may be supplied with a copy of the present edition of your "Practical Companion to the Indian Merchandise Marks Act." Two copies of the new edition which is to be out next January should also be supplied in due course.

Bombay Gazette:—Mr. Anandram Mewaram Jagtiani of His Majesty's Customs, Karachi, has just published a second edition, revised and enlarged of his **excellent** "Practical Companion" to the Indian Merchandise Marks Act of 1889 (as amended upto date) with copious explanatory notes, examples, illustrations, Government rules, Notifications, circulars and summary of important trade marks cases. It is a work replete with information, and no business office in this country should be without a copy. Another useful publication by the same author is the "Workman's Breach of Contract Act."

Capital, Calcutta:—I noticed the first edition of "A Pratical Companion to the Indian Merchandise Marks Act" of 1889, when it was issued, and I am glad to see that a second edition, revised and enlarged, has already been called for. This shows that the work meets a real necessity in mercantile life. The author, Mr. Anandram Mewaram Jagtiani, is a member at H. M. Customs at Karachi, and he has brought down the work to the 30th June 1907. A summary of the important Indian Trade Marks Cases is given and copious explanatory notes abound in the book. There is a good table of contents.

Madras Mail:—"A Practical Companion to the Indian Merchandise Marks Act, IV of 1889" by Mr. Anandram Mewaram Jagtiani, of the Karachi Customs (Union Press, Karachi, price Rs. 6, without postage) has reached a second edition. The book is one of the great value to merchants generally, **and is already extensively used not only by firms in India but by exporters in England, Germany and France.** It embodies a quantity of useful information not easily to be found elsewhere.

W. Parsons Esqr., Secretary, Bengal Chamber of Commerce, writes:—Will you please send by V. P. P. a copy of the second edition of your "Practical Companion to the Indian Merchandise Marks Act" when ready.

J. B. Leslie Rogers Esqr., Secretary Chamber of Commerce, Bombay, writes:—I shall be indebted if you will kindly send a copy by V. P. P. of the latest edition of your **valuable** book "a Practical Companion to the Indian Merchandise Marks Act IV of 1889" amended and revised upto date for the use of this office.

A. E. Lawson Esqr., Secretary Chamber of Commerce, Madras, writes:—.....Very useful "Practical Companion to the I. M. M. Act", in its second edition.....I am glad the first edition was so successful that it justified the issue of a second.

The Hon'ble Mr. Justice R. Knight, Bombay High Court, writes:—I am sure that it is a **very valuable** compilation.

Hon'ble Sir Arnold White, Kt., Bar-at-law, Chief Justice, Madras, writes:—"It appears to be a useful manual on the law under the Indian Merchandise Marks Act."

H. Johnson Esqr, Manager, Messrs. David Sassoon & Coy., Ltd., (Piece Goods Deptt:) Bombay, writes.—I have perused the 2nd edition of your Practical Companion to the Indian Merchandise Marks Act

and find it very concise and useful and the information contained therein should be of material assistance to those engaged in the Indian trade.

Messrs. Worman & Co., Merchants of Bombay, write:—We have much pleasure in certifying that your second edition of "Practical Companion to the Indian Merchandise Marks Act" **is a very valuable book and useful to every exporting house on the continent as well as British firms transacting business to India.**

Messrs. Moll Schutte & Co., of Delhi, write:—.....A Practical Companion to the Indian Merchandise Marks Act IV of 1889 which we have consulted on several occasions and always found it useful.

Messrs. The New Egerton Woolen Mills Co., Ld., of Dhariwal, write:—We consider the 2nd edition of the Practical Companion to the Indian Merchandise Marks Act a **very useful work.**

Messrs. Spencer & Co., of Madras, write:—We consider it a **most useful** work which should be in the hands of all merchants. The "Companion" contains a **fund of information** indispensable to all Traders.

Messrs. W. A. Beardsell & Co., Merchants of Madras, write:—We beg to say that we have found your book **most useful.**

Messrs. Hajee Mahomed Badsha Sahib & Co., Merchants of Madras, write:—We have much pleasure in informing you that we consider your "Practical Companion to Indian Merchandise Marks Act" will prove to be an exceedingly useful book of reference in any Mercantile Office, as it contains **much valuable** information relating to Trade Mark, Property Mark etc. collected from many sources and arranged in convenient form for ready reference.

Messrs. Hitkari Bros. & Co., of Peshawar City, write:—We have found it very useful specially for those who are import agents.

Messrs. Allen Bros. & Co., Ltd., of London, write:—It contains **much useful** information on the subject and all firms engaged in the Indian trade would do well to keep a copy by them.

Manchester Guardian:—Mr. Anandram Mewaram of Karachi has issued a revised and enlarged edition of his book "A Practical Companion to the Indian Merchandise Mark Act" which was favourably noticed in these columns on its first appearance. It contains explanatory notes, examples, Government rules etc., and a digest of important Indian trade marks cases, and is obtainable in Mancheester.....**It has been found a very useful guide to those doing business with the Indian Markets.**

Messrs. Lyon, Lord & Co., of Manchester, write:—We find that your "Practical Companion to the Indian Merchandise Marks Act" contains **much useful information.**

Messrs. Thos. G. Hill & Co., of Manchester, write:—It has **interested** us very much.

Messrs. Aug. Reuschel & Co., of Schlotheim, (Thuurngen), write:—We are happy to be in possession of this book which **we esteen a very useful guide for everybody who does business with the Indian Markets.** We will not fail to recommend your book.

Messre. B. Friede & Co., of Lyon, write:—We are glad to say that **the book has met our satisfaction.**

Messrs. India and Eastern French Trading Co., Ld., of Paris, write:—.....We may add that we have found it **most useful.**

Messrs. Lamm and Fleischner of Vienna, write:—After having gone carefully through your book we **esteem it a very useful one for all shippers to India** and trust it will assist us in our dealings with your country.

PRICE: RS. **6**, POSTAGE EXTRA.

Can be had of—ANANDRAM MEWARAM JAGTIANI,

H. M.'s CUSTOMS, KARACHI.

PREFACE.

Encouraged by the cordial reception accorded last year to my Diary I have brought out the same for 1912. In the present edition I have made considerable improvements by incorporating a good deal of general and miscellaneous information for the benefit of the mercantile community and the general public and by adding for the use of the bench and the bar, Schedule II of the Criminal Procedure Code and Schedule I of the Indian Limitation Act. The table of contents will show that every effort has been made to render the diary as useful as possible.

I am much obliged to several gentlemen for the valuable suggestions made by them for improving the Diary and I earnestly hope that the public will continue to patronize the work as before.

A. M. JAGTIANI.

KARACHI,
15th August 1911.

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GENERAL INFORMATION.

CALENDAR FOR 1912 A. D. (*Leap year*).

January.

S.	...	7	14	21	28
M.	1	8	15	22	29
T.	2	9	16	23	30
W.	3	10	17	24	31
Th.	4	11	18	25	...
F.	5	12	19	26	...
S.	6	13	20	27	...

February.

...	4	11	18	25	...
...	5	12	19	26	...
...	6	13	20	27	...
...	7	14	21	28	...
1	8	15	22	29	...
2	9	16	23	...	...
3	10	17	24	...	...

March.

...	3	10	17	24	31
...	4	11	18	25	...
...	5	12	19	26	...
...	6	13	20	27	...
...	7	14	21	28	...
1	8	15	22	29	...
2	9	16	23	30	...

April.

S.	...	7	14	21	28
M.	1	8	15	22	29
T.	2	9	16	23	30
W.	3	10	17	24	...
Th.	4	11	18	25	...
F.	5	12	19	26	...
S.	6	13	20	27	...

May.

S.	...	5	12	19	26
M.	...	6	13	20	27
T.	...	7	14	21	28
W.	1	8	15	22	29
Th.	2	9	16	23	30
F.	3	10	17	24	31
S.	4	11	18	25	...

June.

S.	...	2	9	16	23	30
M.	...	3	10	17	24	...
T.	...	4	11	18	25	...
W.	...	5	12	19	26	...
Th.	...	6	13	20	27	...
F.	...	7	14	21	28	...
S.	1	8	15	22	29	...

July.

S.	...	7	14	21	28
M.	1	8	15	22	29
T.	2	9	16	23	30
W.	3	10	17	24	31
Th.	4	11	18	25	...
F.	5	12	19	26	...
S.	6	13	20	27	...

August.

S.	...	4	11	18	25
M.	...	5	12	19	26
T.	...	6	13	20	27
W.	...	7	14	21	28
Th.	1	8	15	22	29
F.	2	9	16	23	30
S.	3	10	17	24	31

September.

S.	1	8	15	22	29
M.	2	9	16	23	30
T.	3	10	17	24	...
W.	4	11	18	25	...
Th.	5	12	19	26	...
F.	6	13	20	27	...
S.	7	14	21	28	...

October.

S.	...	6	13	20	27
M.	...	7	14	21	28
T.	1	8	15	22	29
W.	2	9	16	23	30
Th.	3	10	17	24	31
F.	4	11	18	25	...
S.	5	12	19	26	...

November.

...	3	10	17	24	...
...	4	11	18	25	...
...	5	12	19	26	...
...	6	13	20	27	...
...	7	14	21	28	...
1	8	15	22	29	...
2	9	16	23	30	...

December.

1	8	15	22	29	...
2	9	16	23	30	...
3	10	17	24	81	...
4	11	18	25	...	...
5	12	19	26	...	...
6	13	20	27	...	...
7	14	21	28	...	...

CALENDAR FOR 1913 A. D.

January.

S.	...	5	12	19	26
M.	...	6	13	20	27
T.	...	7	14	21	28
W.	1	8	15	22	29
Th.	2	9	16	23	30
F.	3	10	17	24	31
S.	4	11	18	25	...

February.

...	2	9	16	23
...	3	10	17	24
...	4	11	18	25
...	5	12	19	26
...	6	13	20	27
...	7	14	21	28
1	8	15	22	...

March.

...	2	9	16	23	30
...	3	10	17	24	31
...	4	11	18	25	...
...	5	12	19	26	...
...	6	13	20	27	...
...	7	14	21	28	...
1	8	15	22	29	...

April.

S.	...	6	13	20	27
M.	...	7	14	21	28
T.	1	8	15	22	29
W.	2	9	16	23	30
Th.	3	10	17	24	...
F.	4	11	18	25	...
S.	5	12	19	26	...

May.

S.	...	4	11	18	25
M.	...	5	12	19	26
T.	...	6	13	20	27
W.	...	7	14	21	28
Th.	1	8	15	22	29
F.	2	9	16	23	30
S.	3	10	17	24	31

June.

S.	1	8	15	22	29
M.	2	9	16	23	30
T.	3	10	17	24	...
W.	4	11	18	25	...
Th.	5	12	19	26	...
F.	6	13	20	27	...
S.	7	14	21	28	...

July.

S.	...	6	13	20	27
M.	...	7	14	21	28
T.	1	8	15	22	29
W.	2	9	16	23	30
Th.	3	10	17	24	31
F.	4	11	18	25	...
S.	5	12	19	26	...

August.

S.	...	3	10	17	24	31
M.	...	4	11	18	25	...
T.	...	5	12	19	26	...
W.	...	6	13	20	27	...
Th.	...	7	14	21	28	...
F.	1	8	15	22	29	...
S.	2	9	16	23	30	...

September.

S.	...	7	14	21	28
M.	1	8	15	22	29
T.	2	9	16	23	30
W.	3	10	17	24	...
Th.	4	11	18	25	...
F.	5	12	19	26	...
S.	6	13	20	27	...

October.

S.	...	5	12	19	26
M.	...	6	13	20	27
T.	...	7	14	21	28
W.	1	8	15	22	29
Th.	2	9	16	23	30
F.	3	10	17	24	31
S.	4	11	18	25	...

November.

...	2	9	16	23	30
...	3	10	17	24	...
...	4	11	18	25	...
...	5	12	19	26	...
...	6	13	20	27	...
...	7	14	21	28	...
1	8	15	22	29	...

December.

...	7	14	21	28
1	8	15	22	29
2	9	16	23	30
3	10	17	24	31
4	11	18	25	...
5	12	19	26	...
6	13	20	27	...

CALENDAR.

ENGLISH 1912, HINDU 1968/1969, MAHOMEDAN 1330, PARSI 1281.

JANUARY.

Days.	English.	Hindu.	Mahomedan.	Parsi.
Mon.	1	10†	10‡	21*
Tues.	2	11	11	22
Wed.	3	12	12	23
Thur.	4	13	13	24
Fri.	5	14	14	25
Sat.	6	15	15	26
Sun.	7	16	16	27
Mon.	8	17	17	28
Tues.	9	18	18	29
Wed.	10	19	19	30
Thur.	11	20	20	1*
Fri.	12	21	21	2
Sat.	13	22	22	3
Sun.	14	23	23	4
Mon.	15	24	24	5
Tues.	16	25	25	6
Wed.	17	26	26	7
Thur.	18	27	27	8
Fri.	19	28	28	9
Sat.	20	29	29	10
Sun.	21	30	30	11
Mon.	22	1†	1‡	12
Tues.	23	2	2	13
Wed.	24	3	3	14
Thur.	25	4	4	15
Fri.	26	5	5	16
Sat.	27	6	6	17
Sun.	28	7	7	18
Mon.	29	8	8	19
Tues.	30	9	9	20
Wed.	31	10	10	21

† Posh and Magh.
‡ Mohurrum and Safar.
* Tir and Amerdad.

FEBRUARY.

Days.	English.	Hindu.	Mahomedan.	Parsi.
Thur.	1	11†	11‡	22*
Fri.	2	12	12	23
Sat.	3	13	13	24
Sun.	4	14	14	25
Mon.	5	15	15	26
Tues.	6	16	16	27
Wed.	7	17	17	28
Thur.	8	18	18	29
Fri.	9	19	19	30
Sat.	10	20	20	1*
Sun.	11	21	21	2
Mon.	12	22	22	3
Tues.	13	23	23	4
Wed.	14	24	24	5
Thur.	15	25	25	6
Fri.	16	26	26	7
Sat.	17	27	27	8
Sun.	18	28	28	9
Mon.	19	29	29	10
Tues.	20	1†	1‡	11
Wed.	21	2	2	12
Thur.	22	3	3	13
Fri.	23	4	4	14
Sat.	24	5	5	15
Sun.	25	6	6	16
Mon.	26	7	7	17
Tues.	27	8	8	18
Wed.	28	9	9	19
Thur.	29	10	10	20

† Magh and Phagun.
‡ Safar and Rubi-ul-Awal.
* Amerdad & Sharevar.

MARCH.

Days.	English.	Hindu.	Mahomedan.	Parsi.
Fri.	1	11†	11‡	21*
Sat.	2	12	12	22
Sun.	3	13	13	23
Mon.	4	14	14	24
Tues.	5	15	15	25
Wed.	6	16	16	26
Thur.	7	17	17	27
Fri.	8	18	18	28
Sat.	9	19	19	29
Sun.	10	20	20	30
Mon.	11	21	21	1*
Tues.	12	22	22	2
Wed.	13	23	23	3
Thur.	14	24	24	4
Fri.	15	25	25	5
Sat.	16	26	26	6
Sun.	17	27	27	7
Mon.	18	28	28	8
Tues.	19	29	29	9
Wed.	20	30	30	10
Thur.	21§	1†	1‡	11
Fri.	22	2	2	12
Sat.	23	3	3	13
Sun.	24	4	4	14
Mon.	25	5	5	15
Tues.	26	6	6	16
Wed.	27	7	7	17
Thur.	28	8	8	18
Fri.	29	9	9	19
Sat.	30	10	10	20
Sun.	31	11	11	21

† Phagun and Chyt.
‡ Rubi-ul-Awal & Rubi-us-Sanee.
* Sharevar & Meher.

§ Hindu New Year 1969 commences from 21st March.

CALENDAR.

ENGLISH 1912. HINDU 1969, MAHOMEDAN 1330, PARSI 1281.

APRIL.					MAY.					JUNE.				
Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.
Mon.	1	12†	12‡	22*	Wed.	1	13†	13‡	22*	Sat.	1	14†	14‡	23*
Tues.	2	13	13	23	Thur.	2	14	14	23	**Sun.**	2	15	15	24
Wed.	3	14	14	24	Fri.	3	15	15	24	Mon.	3	16	16	25
Thur.	4	15	15	25	Sat.	4	16	16	25	Tues.	4	17	17	26
Fri.	5	16	16	26	**Sun.**	5	17	17	26	Wed.	5	18	18	27
Sat.	6	17	17	27	Mon.	6	18	18	27	Thur.	6	19	19	28
Sun.	7	18	18	28	Tues.	7	19	19	28	Fri.	7	20	20	29
Mon.	8	19	19	29	Wed.	8	20	20	29	Sat.	8	21	21	30
Tues.	9	20	20	30	Thur.	9	21	21	30	**Sun.**	9	22	22	1*
Wed.	10	21	21	1*	Fri.	10	22	22	1*	Mon.	10	23	23	2
Thur.	11	22	22	2	Sat.	11	23	23	2	Tues.	11	24	24	3
Fri.	12	23	23	3	**Sun.**	12	24	24	3	Wed.	12	25	25	4
Sat.	13	24	24	4	Mon.	13	25	25	4	Thur.	13	26	26	5
Sun.	14	25	25	5	Tues.	14	26	26	5	Fri.	14	27	27	6
Mon.	15	26	26	6	Wed.	15	27	27	6	Sat.	15	28	28	7
Tues.	16	27	27	7	Thur.	16	28	28	7	**Sun.**	16	29	29	8
Wed.	17	28	28	8	Fri.	17	29	29	8	Mon.	17	1†	1‡	9
Thur.	18	29	29	9	Sat.	18	30	30	9	Tues.	18	2	2	10
Fri.	19	1†	1‡	10	**Sun.**	19	1†	1‡	10	Wed.	19	3	3	11
Sat.	20	2	2	11	Mon.	20	2	2	11	Thur.	20	4	4	12
Sun.	21	3	3	12	Tues.	21	3	3	12	Fri.	21	5	5	13
Mon.	22	4	4	13	Wed.	22	4	4	13	Sat.	22	6	6	14
Tues.	23	4	5	14	Thur.	23	5	5	14	**Sun.**	23	7	7	15
Wed.	24	6	6	15	Fri.	24	6	6	15	Mon.	24	8	8	16
Thur.	25	7	7	16	Sat.	25	7	7	16	Tues.	25	9	9	17
Fri.	26	8	8	17	**Sun.**	26	8	8	17	Wed.	26	10	10	18
Sat.	27	9	9	18	Mon.	27	9	9	18	Thur.	27	11	11	19
Sun.	28	10	10	19	Tues.	28	10	10	19	Fri.	28	12	12	20
Mon.	29	11	11	20	Wed.	29	11	11	20	Sat.	29	13	13	21
Tues.	30	12	12	21	Thur.	30	12	12	21	**Sun.**	30	14	14	22
					Fri.	31	13	13	22					

† Chyt & Vaishak.
‡ Rubi-us-Sanee and Jamadi-ul-Awal.
* Meher and Avan.

† Vaishak and Jhyt.
‡ Jamadi-ul-Awal & Jamadi-us-Sanee.
* Avan and Ader.

† Jhyt and Akhar
‡ Jamadi-us-Sanee and Rajab.
* Ader and Deh.

NOTE.—During the year 1912 there will be after the expiry of Akhar an intercalary month of 30 days.

CALENDAR.

ENGLISH 1912, HINDU 1969, MAHOMEDAN 1330, PARSI 1281/1282.

JULY.					AUGUST.					SEPTEMBER.				
Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.
Mon.	1	15†	15‡	23*	Thur.	1	17†	17‡	24*	**Sun.**	1	18†	18‡	25*
Tues.	2	16	16	24	Fri.	2	18	18	25	Mon.	2	19	19	26
Wed.	3	17	17	25	Sat.	3	19	19	26	Tues.	3	20	20	27
Thur.	4	18	18	26	**Sun.**	4	20	20	27	Wed.	4	21	21	28
Fri.	5	19	19	27	Mon.	5	21	21	28	Thur.	5	22	22	29
Sat.	6	20	20	28	Tues.	6	22	22	29	Fri.	6	23	23	30
Sun.	7	21	21	29	Wed.	7	23	23	30	Sat.	7	24	24	Five Gatha Holidays.
Mon.	8	22	22	30	Thur.	8	24	24	1*	**Sun.**	8	25	25	
Tues.	9	23	23	1*	Fri.	9	25	25	2	Mon.	9	26	26	
Wed.	10	24	24	2	Sat.	10	26	26	3	Tues.	10	27	27	
Thur.	11	25	25	3	**Sun.**	11	27	27	4	Wed.	11	28	28	
Fri.	12	26	26	4	Mon.	12	28	28	5	Thur.	12§	29	29	1*
Sat.	13	27	27	5	Tues.	13	29	29	6	Fri.	13	1†	1‡	2
Sun.	14	28	28	6	Wed.	14	30	30	7	Sat.	14	2	2	3
Mon.	15	29	29	7	Thur.	15	1†	1‡	8	**Sun.**	15	3	3	4
Tues.	16	1†	1‡	8	Fri.	16	2	2	9	Mon.	16	4	4	5
Wed.	17	2	2	9	Sat.	17	3	3	10	Tues.	17	5	5	6
Thur.	18	3	3	10	**Sun.**	18	4	4	11	Wed.	18	6	6	7
Fri.	19	4	4	11	Mon.	19	5	5	12	Thur.	19	7	7	8
Sat.	20	5	5	12	Tues.	20	6	6	13	Fri.	20	8	8	9
Sun.	21	6	6	13	Wed.	21	7	7	14	Sat.	21	9	9	10
Mon.	22	7	7	14	Thur.	22	8	8	15	**Sun.**	22	10	10	11
Tues.	23	8	8	15	Fri.	23	9	9	16	Mon.	23	11	11	12
Wed.	24	9	9	16	Sat.	24	10	10	17	Tues.	24	12	12	13
Thur.	25	10	10	17	**Sun.**	25	11	11	18	Wed.	25	13	13	14
Fri.	26	11	11	18	Mon.	26	12	12	19	Thur.	26	14	14	15
Sat.	27	12	12	19	Tues.	27	13	13	20	Fri	27	15	15	16
Sun.	28	13	13	20	Wed.	28	14	14	21	Sat.	28	16	16	17
Mon.	29	14	14	21	Thur.	29	15	15	22	**Sun.**	29	17	17	18
Tues.	30	15	15	22	Fri.	30	16	16	23	Mon.	30	18	18	19
Wed.	31	16	16	23	Sat.	31	17	17	24					

† Akhar and Akhar (intercalery.)
‡ Rajab and Shaban.
* Deh and Baman.

† Akhar (intercalery) and Sawan.
‡ Shaban and Ramzan.
* Baman & Aspandad.

† Sawan and Bada.
‡ Ramzan and Shawal.
* Aspandad and Farverdin.

§ Parsi new year 1282 commences from 12th September.

CALENDAR.

ENGLISH 1912, HINDU 1969, MAHOMEDAN 1330/1331, PARSI 1282.

OCTOBER.					NOVEMBER.					DECEMBER.				
Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.	Days.	English.	Hindu.	Mahomedan.	Parsi.
Tues.	1	19†	19‡	20*	Fri.	1	20†	20‡	21*	**Sun.**	1	21‡	21‡	21*
Wed.	2	20	20	21	Sat.	2	21	21	22	Mon.	2	22	22	22
Thur.	3	21	21	22	**Sun.**	3	22	22	23	Tues.	3	23	23	23
Fri.	4	22	22	23	Mon.	4	23	23	24	Wed.	4	24	24	24
Sat.	5	23	23	24	Tues.	5	24	24	25	Thur.	5	25	25	25
Sun.	6	24	24	25	Wed.	6	25	25	26	Fri.	6	26	26	26
Mon.	7	25	25	26	Thur.	7	26	26	27	Sat.	7	27	27	27
Tues.	8	26	26	27	Fri.	8	27	27	28	**Sun.**	8	28	28	28
Wed.	9	27	27	28	Sat.	9	28	28	29	Mon.	9	29	29	29
Thur.	10	28	28	29	**Sun.**	10	29	29	30	Tues.	10	30	30	30
Fri.	11	29	29	30	Mon.	11	1†	1‡	1*	Wed.	11§	1‡	1‡	1*
Sat.	12	30	30	1*	Tues.	12	2	2	2	Thur.	12	2	2	2
Sun.	13	1†	1‡	2	Wed.	13	3	3	3	Fri.	13	3	3	3
Mon.	14	2	2	3	Thur.	14	4	4	4	Sat.	14	4	4	4
Tues.	15	3	3	4	Fri.	15	5	5	5	**Sun.**	15	5	5	5
Wed.	16	4	4	5	Sat.	16	6	6	6	Mon.	16	6	6	6
Thur.	17	5	5	6	**Sun.**	17	7	7	7	Tues.	17	7	7	7
Fri.	18	6	6	7	Mon.	18	8	8	8	Wed.	18	8	8	8
Sat.	19	7	7	8	Tues.	19	9	9	9	Thur.	19	9	9	9
Sun.	20	8	8	9	Wed.	20	10	10	10	Fri.	20	10	10	10
Mon.	21	9	9	10	Thur.	21	11	11	11	Sat.	21	11	11	11
Tues.	22	10	10	11	Fri.	22	12	12	12	**Sun.**	22	12	12	12
Wed.	23	11	11	12	Sat.	23	13	13	13	Mon.	23	13	13	13
Thur.	24	12	12	13	**Sun.**	24	14	14	14	Tues.	24	14	14	14
Fri.	25	13	13	14	Mon.	25	15	15	15	Wed.	25	15	15	15
Sat.	26	14	14	15	Tues.	26	16	16	16	Thur.	26	16	16	16
Sun.	27	15	15	16	Wed.	27	17	17	17	Fri.	27	17	17	17
Mon.	28	16	16	17	Thur.	28	18	18	18	Sat.	28	18	18	18
Tues.	29	17	17	18	Fri.	29	19	19	19	**Sun.**	29	19	19	19
Wed.	30	18	18	19	Sat.	30	20	20	20	Mon.	30	20	20	20
Thur.	31	19	19	20						Tues.	31	21	21	21

† Bada and Ashoo.
‡ Shawal & Zil-Kaideh
* Furverdin and Ardibhest.

† Ashoo and Kartak.
‡ Zil-Kaideh and Zil-Hijeh.
* Ardibhest & Khordad.

† Kartak and Nahiri.
‡ Zil-Hijeh and Mohurrum.
* Khordad and Tir.

§ Mahomedan New Year 1331 commences from 11th December.

CALENDARS FOR 1912.

SAMVAT.

January	1,	1912	=Posh	10,	1968.
,,	22,	,,	=Magh	1,	,,
February	20,	,,	=Phagun	1,	,,
March	21,	,,	=Chyt	1,	1969.
April	19,	,,	=Vaishak	1,	,,
May	19,	,,	=Jhyt	1,	,,
June	17,	,,	=Akhar	1,	,,
July	16,	,,	= ,, (Intercalery)	1,	,,
August	15,	,,	=Sawan	1,	,,
September	13,	,,	=Bada	1,	,,
October	13,	,,	=Ashoo	1,	,,
November	11,	,,	=Kartak	1,	,,
December	11,	,,	=Nahiri	1,	,,
,,	31,	,,	= ,,	21,	,,

MAHOMEDAN.

January	1,	1912	=Mohurrum	10,	1330.
,,	22,	,,	=Safar	1,	,,
February	20,	,,	=Rubi-ul-Awal	1,	,,
March	21,	,,	=Rubi-us-Sanee	1,	,,
April	19,	,,	=Jamadi-ul-Awal	1,	,,
May	19,	,,	=Jamadi-us-Sanee	1,	,,
June	17,	,,	=Rajab	1,	,,
July	16,	,,	=Shaban	1,	,,
August	15,	,,	=Ramzan	1,	,,
September	13,	,,	=Shawal	1,	,,
October	13,	,,	=Zil-Kaideh	1,	,,
November	11,	,,	=Zil-Hijeh	1,	,,
December	11,	,,	=Mohurrum	1,	1331.
,,	31,	,,	= ,,	21,	,,

PARSI.

January	1,	1912	=Tir	21,	1281.
,,	11,	,,	=Amerdad	1,	,,
Febuary	10,	,,	=Sharevar	1,	,,
March	11,	,,	=Meher	1,	,,
April	10,	,,	=Avan	1,	,,
May	10,	,,	=Ader	1,	,,
June	9,	,,	=Deh	1,	,,
July	9,	1912	=Baman	1,	1281.
August	8,	,,	=Aspandad	1,	,,
September	12,	,,	=Furverdin	1,	1282.
October	12,	,,	=Ardibhest	1,	,,
November	11,	,,	=Khordad	1,	,,
December	11,	,,	=Tir	1,	,,
,,	31,	,,	= ,,	21,	,,

CALENDAR FOR TWO HUNDRED YEARS

for ascertaining any Day of the Week for any given time from 1753 to 1952 inclusive.

Years 1753 to 1952.	31 Jan.	28 Feb.	31 Mar.	30 April.	31 May.	30 June.	31 July.	31 Aug.	30 Sept.	31 Oct.	30 Nov.	31 Dec.
1761 1767 1778 1789 1795 ..... 1903 1914 1925 1931 1942 1801 1807 1818 1829 1835 1846 1857 1863 1874 1885 1891	4	7	7	3	5	1	3	6	2	4	7	2
1762 1773 1779 1790 .... 1909 1915 1926 1937 1943 1802 1813 1819 1830 1841 1847 1858 1869 1875 1886 1897	5	1	1	4	6	2	4	7	3	5	1	3
1757 1763 1774 1785 1791 ..... 1910 1921 1927 1938 1949 1803 1814 1825 1831 1842 1853 1859 1870 1881 1887 1898*	6	2	2	5	7	*3	5	1	4	6	2	4
1754 1765 1771 1782 1793 1799 ... 1805 1811 1822 1833 1839 1850 1861 1867 1878 1889 1895 1901 1907 1918 1929 1935 1946	2	5	5	1	3	6	1	4	7	2	5	7
1755 1766 1777 1783 1794 ..... 1800 1806 1817 1823 1834 1845 1851 1862 1873 1879 1890 1902 1913 1919 1930 1941 1949	3	6	6	2	4	7	2	5	1	3	6	1
1758 1769 1775 1786 1779 ..... 1809 1815 1826 1837 1843 1854 1865 1871 1882 1893 1899 1905 1911 1922 1933 1939 1950	7	3	3	6	1	4	6	2	5	7	3	5
1753 1759 1770 1781 1787 1798 1810 1821 1827 1838 1849 1855 1866 1877 1883 1894 1900 1906 1917 1923 1934 1945 1951	1	4	4	7	2	5	7	3	6	1	4	6
LEAP YEARS.	...	29	...	...	...	...	...	...	...	...	...	...
1764 1792 ... 1804 1832 1860 1888 ... 1928	7	3	4	7	2	5	7	3	6	1	4	6
1768 1796 ... 1808 1636 1864 1892 ... 1904 1932	5	1	2	5	7	3	5	1	4	6	2	4
1772 ..... 1812 1840 1868 1896 ... 1908 1936	3	6	7	3	5	1	3	6	2	4	7	2
1776 ..... 1816 1844 1872 ..... 1912 1940	1	4	5	1	3	6	1	4	7	2	5	7
1780 ..... 1820 1848 1876 ..... 1916 1944	6	2	3	6	1	4	6	2	5	7	3	5
1756 1784 ... 1824 1852 1880 ..... 1920 1948	4	7	1	4	6	2	4	7	3	5	1	3
1760 1788 ... 1828 1856 1884 ..... 1924 1952	2	5	6	2	4	7	2	5	1	3	6	1

Note.

To ascertain any day of the week, first look in the table for the year required, and under the months are figures which refer to the corresponding figures at the head of the columns of days below.

Illustration.

To know on what day of the week June 8 was in the year 1898, first look in the table of years for 1898, and in a parallel line under June figure 3, which directs to column 3, of days below, in which it will be seen that June 8 fell on Wednesday.

1	2	3*	4	5	6	7
1 Mon.	1 Tues.	1 Wed.	1 Thur.	1 Fri.	1 Sat.	1 Sun.
2 Tues.	2 Wed.	2 Thur.	2 Fri.	2 Sat.	2 Sun.	2 Mon.
3 Wed.	3 Thur.	3 Fri.	3 Sat.	3 Sun.	3 Mon.	3 Tues.
4 Thur.	4 Fri.	4 Sat.	4 Sun.	4 Mon.	4 Tues.	4 Wed.
5 Fri.	5 Sat.	5 Sun.	5 Mon.	5 Tues.	5 Wed.	5 Thur.
6 Sat.	6 Sun.	6 Mon.	6 Tues.	6 Wed.	6 Thur.	6 Fri.
7 Sun.	7 Mon.	7 Tues.	7 Wed.	7 Thur.	7 Fri.	7 Sat.
8 Mon.	8 Tues.	8 Wed.	8 Thur.	8 Fri.	8 Sat.	8 Sun.
9 Tues.	9 Wed.	9 Thur.	9 Fri.	9 Sat.	9 Sun.	9 Mon.
10 Wed.	10 Thur.	10 Fri.	10 Sat.	10 Sun.	10 Mon.	10 Tues.
11 Thur.	11 Fri.	11 Sat.	11 Sun.	11 Mon.	11 Tues.	11 Wed.
12 Fri.	12 Sat.	12 Sun.	12 Mon.	12 Tues.	12 Wed.	12 Thur.
13 Sat.	13 Sun.	13 Mon.	13 Tues.	13 Wed.	13 Thur.	13 Fri.
14 Sun.	14 Mon.	14 Tues.	14 Wed.	14 Thur.	14 Fri.	14 Sat.
15 Mon.	15 Tues.	15 Wed.	15 Thur.	15 Fri.	15 Sat.	15 Sun.
16 Tues.	16 Wed.	16 Thur.	16 Fri.	16 Sat.	16 Sun.	16 Mon.
17 Wed.	17 Thur.	17 Fri.	17 Sat.	17 Sun.	17 Mon.	17 Tues.
18 Thur.	18 Fri.	18 Sat.	18 Sun.	18 Mon.	18 Tues.	18 Wed.
19 Fri.	19 Sat.	19 Sun.	19 Mon.	19 Tues.	19 Wed.	19 Thur.
20 Sat.	20 Sun.	20 Mon.	20 Tues.	20 Wed.	20 Thur.	20 Fri.
21 Sun.	21 Mon.	21 Tues.	21 Wed.	21 Thur.	21 Fri.	21 Sat.
22 Mon.	22 Tues.	22 Wed.	22 Thur.	22 Fri.	22 Sat.	22 Sun.
23 Tues.	23 Wed.	23 Thur.	23 Fri.	23 Sat.	23 Sun.	23 Mon.
24 Wed.	24 Thur.	24 Fri.	24 Sat.	24 Sun.	24 Mon.	24 Tues.
25 Thur.	25 Fri.	25 Sat.	25 Sun.	25 Mon.	25 Tues.	25 Wed.
26 Fri.	26 Sat.	26 Sun.	26 Mon.	26 Tues.	26 Wed.	26 Thur.
27 Sat.	27 Sun.	27 Mon.	27 Tues.	27 Wed.	27 Thur.	27 Fri.
28 Sun.	28 Mon.	28 Tues.	28 Wed.	28 Thur.	28 Fri.	28 Sat.
29 Mon.	29 Tues.	29 Wed.	29 Thur.	29 Fri.	29 Sat.	29 Sun.
30 Tues.	30 Wed.	30 Thur.	30 Fri.	30 Sat.	30 Sun.	30 Mon.
31 Wed.	31 Thur.	31 Fri.	31 Sat.	31 Sun.	31 Mon.	31 Tues.

THE INDIAN CAENDARS.

The *Fuslee* or harvest Year 1197 began in September 1789; the *Bengal* year 963 in April 1556. These eras appear to have been introduced in the reign of Emperor Akhbar who ascended the throne in A. D. 1556. The *Samvat* Year commenced in 57 B. C. and was in 1555 A. D. 1612. The Hijra Year was then 963, and under Akbar's orders the Samvat Year 1612 was reduced by 649 years, and caled the Fuslee year 963, corresponding to the Hijra Year. Since then the Samvat and Fuslee Years have gone on concurrently, Both are luni-solar years, while the Hijra is a lunar year; consequently, in course of centuries the Hijra year, which commenced on equal terms with the Fuslee Year in 963 exceeded the Fuslee year.

The Mahomedan era commenced on 16th July, 622 A. D. The year is a lunar one, and contains an average of 354 days 8 hours 48 minutes.

By adding 57 years to Christian year we get the Samvat Year; and by deducting 649 years from the Samvat, we get the Fuslee Year. The difference between the *Fuslee* and *Christian* ears is 592 years, from the commencement of the *Fuslee* Year on the 1st Assun in September to the end of December; and 593 years, from January to the *Fuslee* year's termination on the 30th Bhadoon, corresponding with a variable date in September The *Christian* exceeds the *Bengal* era by 593 years from the 11th April to the end of December; and 594 from January to the 10th April.

THE ENGLISH CALENDAR.

"Old" and "New" Style.

The difference at the present date between what is known as the "Old style" and the "New Style" Calendar is 13 days. The solar Year consists of 365 days, 5 hours, 48 minutes, 48 seconds. In the Calendar known as the Julian Calendar—arranged B. C. 47 by Julius Cæsar, guided by his astronomer Sosigenes—the year was taken as being 365¼ days, and in order to get rid of the odd quarter of a day, an extra or intercalary day was added once in every fourth year and this was called Bissextile or Leap year. The Calendar so arranged is known as the "Old style," and is now used only Russia.

But as the Solar Year is 11 minutes 12 seconds *less than a quarter of a day* it followed in course of years that the Julian calendar became inaccurate by several days, and in 1582 this difference amounted to 10 days. Pope Gregory XIII., at the suggestion of Aloyious Lilius, an astronomer of Naples, determined to rectify this, and devised the calendar now known as the Gregorian Calendar. He dropped or cancelled these 10 days—October 5th being called October 15th—and made centurial years Leap years *only once in 4 centuries*; so that, whilst 1700, 1800 and 1900 were to be ordinary years, 2000 would be leap year. This modification brought the Gregorian system into such close exactitude with the solar year that there is only a difference of 26 seconds, which amounts to a day in 3,323 years. This is the "New style." It was ordered by Act of Parliament to be adopted in England in 1752—170 years after its formation—and is now used throughout the civilised world with the single exception already named. The differrence, between the two "styles" will remain 13 days until A. D. 2100.

Notes on the Twelve Months.

January was placed as leader of the months by Numa Pompilius, when he added two months (Jan. and Feb.) to the Alban Calender, though it was not admitted to the same precedence in England until a motion was made to the effect on March 18, 1750. The name is derived from Janus, the God of the year, in Roman Mythology.

February was made the second of the 12 months by Numa Pompilius.

March with the ancients ranked the first month of the year, and was named in honour of Mars, the supposed father of the founder of Rome. The Anglo-Saxons called it *Lanet monath*, that is lent, or spring month.

April—By the Saxons April was called *Ostre monath*, probably from the same word from which Easter is supposed to have been derived.

May—The Hebrews named this month Sivan, from a Sanskrit word, signifying "to rejoice."

June was the *Thamuz* or *Tomuz* of the Hebrews, that is after their escape from the Babylonish captivity, for previously to that they had simply distinguished their months by aid of numeration.

July—The fifth month of the Roman Calendar received the name of *Quintilis* to denote its numerical position. It was sacred to Jupiter, and had in the Alban Calendar 36 days. Romulus took from it 5 days. Numa reduced it to 30, but Julius Cæsar enlarged to 31, the present number. In honour of the latter, Mark Antony changed its name from Quintilis to Julius—hence July.

August derived its name from Augustus the Roman Emperor; it was called Sextilis, or the sixth month in the Alban Calendar, in which it had only 28 days assigned to it. Romulus added two days, and Augustus a third, which number it has since retained.

September—In the Latin and Roman Calendar, this was the seventh month; and hence the first portion of its name. The month had only sixteen days assigned to it in the Alban calendar: these were increased to 30 by Romulus, to 31 by Julius Cæsar: but Augustus reduced it to its present number.

October was the eighth month of the Alban calendar, in which it had thirty-nine days. Romulus reduced it to thirty-one days. Numa to twenty-nine. Julius and Augustus each added one, and this number has not since been altered.

November—The early Saxon inhabitants of England called this *Blott monath*, or slaughter month, because in those primitive days winter food was so scarce in England that it was usual to kill and salt the greater part of their winter meat this month.

December—The month of December so named by the Romans from being the tenth or last month into which they divided the year.

Notes on Weeks and Days.

The Anglo-Saxons named the days of the week after the following Deities: Sunday, the Sun: Monday, the Moon; Tuesday, Tuesco (God of War); Wednesday, Woden (God of Storms): Thursday, Thor (God of Thunder); Friday, Freya (Goddess of Love): Saturday, Saturn (God of Time).

THE ROYAL FAMILY, SECYS. OF STATE FOR INDIA AND GOVERNORS-GENERAL OF INDIA.

THE ROYAL FAMILY.

His Most Excellent Majesty George the Fifth, by the Grace of God, of the United Kingdom of Great Britain and Ireland, and of the British Dominions beyond the seas, King, Defender of the Faith, Emperor of India; *b.* June 3, 1865: *succeeded* to the Throne 6th May, 1910: *m.* 6th July, 1893, Her Royal Highness Princess Victoria Mary, *b.* May 26, 1867. Their Majesties have had issues:—

Prince of Wales	June	23, 1894
Prince Albert	Dec.	14, 1895
Princess Victoria Alexandra (Princess Mary)	April	25, 1897
Prince Henry	March	31, 1900
Prince George	Dec.	20, 1902
Prince John	July	12, 1905

His Majesty's Household.

Keeper of His Majesty's Privy Purse—Gen. Rt. Hon. Sir Dighton Macnaghten Probyn, V.C., G.C.B., G.C.V.O., K.C.S.I., I.S.O.

Private Secy.—The Lord Knollys, G.C.B., G.C.V.O., K.C.M.G., I.S.O.

Annuities to the Royal Family.

		£
Their Majesties' Privy Purse	£110,000	
Salaries of Household	125,800	
Expenses of Household	193,000	
Royal Bounty and Works	33,200	
Unappropriated	8,000	470,000
Queen Alexandra		£70,000
Prince of Wales		20,000
Princess Christian of Schleswig-Holstein		6,000
Princess Louise (Duchess of Argyll)		6,000
Duke of Connaught		25,000
Duchess of Edinburgh		6,000
Duchess of Albany		6,000
Princess Beatrice (Henry of Battenberg)		6,000
Duchess of Mecklenburgh-Strelitz		3,000
King's sons each		£10,000
King's daughters each		£6,000

SECYS. OF STATE FOR INDIA.

Lord Stanley	Sept.	2, 1858
Sir Charles Wood	June.	18, 1859
Earl de Grey and Ripon	Feb.	16, 1866
Viscount Cranborne	July	6, 1866
Sir Stafford Northcote	Mar.	9, 1867
Duke of Argyll	Dec.	10, 1868
Marquis of Salisbury	Feb.	22, 1874
Viscount Cranbrook	Mar.	30, 1878
Marquis of Hartington	April	28, 1880
Earl of Kimberley	Dec.	16, 1882
Lord Randolph Churchill	June	24, 1885
Earl of Kimberly	Feb.	7, 1886
Viscount Cross	Aug.	4, 1886
Earl of Kimberley	Aug.	19, 1892
Sir Henry Fowler	Mar.	10, 1894
Lord George Hamilton	June	5, 1895
St. John Brodrick	Oct.	10, 1903
Viscount Morley	Dec.	1905
Earl of Crewe		1910

GOVERNORS-GENL. OF INDIA.

Lord W. C. Bentinck	July	16, 1834
Sir Charles Metcalf	Mar.	20, 1835
Earl of Auckland	Mar.	4, 1836
Earl of Ellenborough	Feb.	28, 1842
Sir Henry Hardinge	July	23. 1844
Marquis of Dalhousie	Jan.	12, 1848
Earl Canning	Feb.	29, 1856
Earl of Elgin	Mar.	12, 1862
Sir Robert Napier	Nov.	21, 1863
Sir William Denison	Dec.	2, 1863
Sir John Lawrence	Jan.	12, 1864
Earl of Mayo	Jan.	12, 1869
Sir John Strachey	Feb.	9, 1872
Lord Napier	Feb.	23, 1172
Lord Northbrook	May	3, 1872
Lord Lytton	April	12, 1876
Marquis of Ripon	June	8, 1880
Earl of Dufferin	Dec.	13, 1884
Marquis of Lansdowne	Dec.	10, 1888
Earl of Elgin	Jan.	27, 1894
Lord Curzon	Jan.	6, 1899
Lord Minto	Nov.	18, 1905
Lord Hardinge	Nov.	1910

PRINCIPAL NEWSPAPERS IN INDIA.

Advocate of India—Bombay. Daily. Subsn. Rs. 20 per annum.

Amrita Bazar Patrika—2, Annanda Chunder Chatterjee's Lane, Calcutta. Daily. Subsn. Rs. 25.

Baluchistan Gazette—Quetta. Daily. Subsn. Rs. 30.

Bengalee—70, Colootola Street, Calcutta. Daily. Subsn. Rs. 18.

Bombay Gazette—Church Gate Street, Bombay. Daily. Subsn. Rs. 48.

Calcutta Gazette—Writers' Building, Calcutta. Weekly. Subsn Rs. 15.

Capital—98, Clive Street, Calcutta. Weekly. Subsn. Rs. 30.

Civil & Military Gazette—Lahore. Daily. Subsn. Rs. 48.

The Empire—12, Mission Row, Calcutta. Daily. Subsn. Rs. 15.

The Empress—2, Barretto's Lane, Cal. Fortnightly. Subsn. Rs. 12.

Englishman—9, Hare Street, Cal. Daily. Subsn. Rs. 24.

Gazette of India—8, Hastings Street, Calcutta Weekly. Subsn. Rs. 15.

Hindu Patriot—85, Wellesley St., Cal. Daily. Subsn. Rs. 24.

The Hindu—100, Mount Road, Madras. Daily. Subsn. Rs. 33.

Indian Daily News—19, British Indian Street, Cal. Daily. Subsn. Rs. 12.

Indian Engineering—6, Mission Row, Cal. Weekly. Subsn. Rs. 24.

Indian Medical Gazette—5, Govt. Place, Cal. Monthly. Subsn. Rs. 12.

Indian Mirror—49, Creek Row, Cal. Daily. Subsn. Rs. 24.

Indian Planters' Gazette and Sporting News—300, Bowbazar, Street, Cal. Weekly, Subsn. Rs. 20.

Indian Spectator—Bombay. Weekly. Subsn. Rs. 10.

Indian Sportsman—1, Lal Bazar St., Cal. Weekly. Subsn. Rs. 24.

Indu Prokash—Bombay. Daily. Subsn. Rs. 8.

Leader—Allahabad, Daily. Subsn. Rs. 20.

Madras Mail—Madras. Daily. Subsn. Rs. 44.

Madras Times—Popham's Broadway, Madras. Daily. Subsn. Rs. 40.

Mahratta—Poona. Weekly. Subsn. Rs. 4.

Morning Post—Delhi. Daily. Subsn. Rs. 24.

Panjabee—Lahore. Tri-Weekly. Subsn. Rs. 10.

Phœnix—Karachi. Bi-Weekly. Subsn. Rs. 12

Pioneer—Allahabad. Daily. Subsn. Rs. 48.

Sind Gazette—Karachi. Daily. Subsn. Rs. 25.

Sind Journal—Hyderabad (Sind). Weekly. Subsn. Rs. 5.

Statesman—3, Chowringhee Road. Cal. Daily. Subsn. Rs. 24.

Times of India—Bombay. Daily. Subsn. Rs. 48.

Times of India—Bombay. Weekly. Subsn. Rs. 12.

Tribune—Lahore. Daily Subsn. Rs. 20.

DICTIONARY OF BUSINESS TERMS.

ABANDONMENT.—A term in Marine Insurance, the insured exercising his right, in certain cases of accident to the ship, of surrendering his insured property to the insurer, for the purpose of claiming indemnity as for a total loss.

ABBREVIATIONS.—The more ordinary contractions are:—A-c., Account; B-P, Bills payable; B-R, Bills receiveable; B-L, Bill of Lading; B-S, Bill of Sale; C. i. f., Commission, insurance and freight; E. E., Errors excepted; E & O. E., Errors and omissions excepted, F. O. B., Free on Board; F. O. R., Free on rails; F. P. A., Free of particular average; d-d, Days after date; m-d, months after date; d-s, Days after sight; L.C, Letter of credit; M-s, Months after sight; M-M, Made merchantable; o-a, On account, On occount of; P., Preference Shares; T.-T, Telegraphic Transfers; x-d, Exclusive of dividend.

ACCEPTANCE OF A BILL.—The person on whom a bill is drawn by the act of writing his name across the face of it, "accepts" it and thereby becomes the "acceptor" responsible for its demands, that is, he engages to pay it when due to the order of the person named.

ACCOMMODATION BILL.—A bill not representing any trade transactions but merely concocted between two or more parties, with a view to its being, discounted, for the temporary accommodation of either the drawer, acceptor or indorsers, or, frequently, for all; the several parties agreeing to provide the acceptor, at or previous to its due date, with the portion for which they have received the discounter's money.

ACCOUNT CURRENT.—A statement of transactions between two parties during a certain period, drawn out in Dr. or Cr. form, and in the order of their dates. Accounts current are frequently made up with interest, charged or allowed upon each item, and are in either case balanced to a point. It is customary with merchants, brokers, and agents, to render an account current on the termination of any adventure, or series of transactions, or at stated periods—yearly or half-yearly.

ACCOUNT SALES.—A separate account rendered to the merchant by his broker, showing the weights or quantities of each parcel of goods sold, with the prices obtained, and the net result after deduction of all expenses attending the sale. Also, a similar account rendered by the merchant to the consignor of goods, showing the net proceeds of each consignment, after deduction of freight, commission, &c.

ACQUITTANCE.—A discharge in writing for money, debt, or liability.

ACTS OF BANKRUPTCY.—Certain evasive or fraudulent acts of traders legally held to make them amenable to the bankruptcy laws.

ADJUSTMENT.—In marine insurance, the settlement of a loss incurred by the insured, when the insurer usually indorses on the policy—" Adjusted this loss at—per cent. payable—."

DICTIONARY OF BUSINESS TERMS.—*contd.*

ADVENTURE.—A mercantile speculation; usually applied to all shipments of goods to foreign markets on the merchant's own account.

AGIO.—The difference in value or premium of exchange between metallic and paper money or between different descriptions of metallic money; usually connected with continental rates of exchange.

ARBITRATION.—The adjustment of disputed matters the decision of one or more neutral persons, called *Arbitrators*, who are nominated by authority, or by those concerned.

ARBITRATION OF EXCHANGES.—A computation of the proportional rate between two places, through intermediate places, for the purpose of ascertaining whether direct or indirect drafts and remittances are the most advantageous. When one intermediate place only is concerned, it is termed *simple* arbitration—when more, *compound* arbitration.

ASSIGNEE.—One to whom an assignment is made. In bankruptcy an *official assignee* is appointed by the Court to take charge of each bankrupt's estate; and a *trade-assignee*, chosen by the creditors from amongst themselves, assists on behalf of the interests of the whole body.

ASSIGNMENT.—The act of appointing another to exercise control over certain property, or transferring property by *deed of assignment*.

ATTORNEY (POWER OF).—A document conveying to other persons the authority to sign and act for the giver of the "power" either in special cases or unreservedly. Sometimes called *Letter of Attorney*. *See* PROCURATION.

AVERAGE—(GENERAL—PARTICULAR).—In marine insurance *general average* is a proportionate contribution levied on the owners of a ship, its freight and the owners of its cargo, according to value, when part of the cargo or vessel has been voluntarily sacrificed, under certain circumstances, for the preservation of the rest. It is recoverable from the insurers under all ordinary policies when the properties are fully insured, or rateably when under-insured. "*Particular average*" arises from a partial damage of the ship or cargo, resulting from ordinary wear and tear, or from the common perils incident to a voyage not involving their general safety. It is customary on the part of the insurers to except certain articles of merchandise, by a clause in the policy warranting them "free of particular average" as some are extremely liable to damage, and others are rendered almost worthless by the combined effects of sea water, or the moisture from it, and the heat of warm latitudes. When this exception is made, the insurers are only liable in case of total or of salvage loss or general average, unless the ship be stranded, sunk, or burnt when a claim for particular average may arise and be sustained, notwithstanding the clause. It is usual, also, in order to prevent trivial claims arising, to warrant ships, freight or cargo, free of particular average, under 3 per cent.

AVERAGE-STATER.—A person almost invariably employed by the insured to prepare statements of averages preparatory to their adjustment with the insurers, who pay for the statements, which are sometimes of an elaborate and intricate character.

DICTIONARY OF BUSINESS TERMS.—*contd.*

AWARD.—The decision in a case or arbitration.

BACKWARDATION.—A consideration paid to purchasers for an extension of time by speculators on the Stock Exchange unable to supply the stock or shares they have contracted to deliver—the anomaly thus arising that stocks and shares can be bought cheaper on credit than for cash.

BAILMENT.—A delivery of goods in trust, on the understanding that they shall be redelivered, as soon as the time or purpose for which they were bailed shall have elapsed or been accomplished.

BALANCE.—In accounts, the difference required to equalise both Dr. and Cr. sides.

BALANCE OF TRADE.—The difference in value between the exports and imports of a country, which, in a great measure, affects the rates of exchange.

BALANCE SHEET.—A statement of the assets and liabilities of a trading concern, the balance of each open account in the ledger being placed respectively under one or other of these heads.

BANCO.—A continental term for Bank money, which frequently differs from the current money.

BANKRUPT.—A trader unable to meet his engagements, who, by his own acts or those of his creditors, becomes amenable to the bankruptcy laws, and is publicly so announced.

BANKRUPT'S CERTIFICATE.—A document granted by the Court of Bankruptcy after examination of the bankrupt, and investigation of his affairs It is the practice to allow 1st, 2nd and 3rd class certificates, according to the merits of each particular case. In extreme ones, a certificate is altogether refused, when the parties are termed "uncertificated bankrupts." A bankrupt is discharged by the certificate from all previous obligations.

BARRATRY.—Any malicious or unlawful acts committed by the master or crew of a vessel, which expose its owners to injury.

BARTER.—The exchange of one kind of commodity for another without the aid of money.

BEAR.—A speculator on the Stock Exchange who contracts to deliver stock or shares which he does not possess, at a certain price, at a future fixed period: his expectation is, that a "fall" in the market quotations will enable him to buy them at a lower rate, previous to the arrival of the day appointed for settling.

BILL OF ENTRY.—A form of entry or schedule of goods entered at the Customs House.

BILL, in the Court of Chancery, is a declaration setting forth the wrongs for which the plaintiff claims redress.

BILL OF HEALTH.—A certificate granted by duly authorized persons to the masters of ships, at the time of their leaving places considered liable to

infectious disorders, as to the state of health then prevalent at the port. A "*clean*" bill signifies that no particularly contagious disease was known to exist; a "*suspected*" bill, that though no cases had been reported; they were rumoured to have appeared; and a "*foul*" bill, or the absence of a clean or suspected bill, that the place was infected. A clean bill exempts a ship from performing quarantine on arrival at its destination, while suspected or foul bills generally condemn it for a certain number of days.

BILL OF EXCHANGE.—As legally defined is "an unconditional order in writing or printing addressed by one person (called the drawer) to another (the drawee) signed by the person giving it (the drawer) requiring the person to whom the instrument is addressed (the drawee) to pay on demand or at a fixed or determinable future time a sum certain in money to, or to the order of, a specified person (the payee) or to bearer." This instrument is completed by what is called "acceptance" effected by writing across its face "Accepted A. B," and A.B. the (drawee) thereupon becomes known as the "acceptor." There are in land and foreign bills of exchange, the ordinary forms of which are as follows:—

(1) INLAND BILL.

Calcutta, 1st June 1904.

Rs. 1,000.

Three months after date pay A.B. ("payee") ("or to my order") the sum of Rs. 1,000 (one thousand) for value received.

(Signed) C. P. (drawer) of 17, Clive Row.

To E. F. & Co. (drawees).

36, Hazrat Ganj, Lucknow.

Across the face of this we may suppose to be written:—
Accepted payable at the Allahabad Bank, Lucknow.

(Signed) E. F. & Co., (acceptors.)

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(2) FOREIGN BILL.

London, 1st June, 1904.

Rs. 1,000.

At sixty days' sight of this "first" of exchange (second and third of the same tenor and date unpaid) pay to the order of A. B. the sum of Rs. 1,000 (one thousand) value as advised ("or 'which charge to our account' or 'to account of'—as advised.")

(Signed) C. & Co.,

To D. & Co., Calcutta.

Bills of exchange present a very convenient mode of transferring funds between distant markets. 'A,' for example, in Calcutta receives goods from a correspondent in Manchester or wishes to send money to a correspondent there to buy goods for him. 'B' is shipping produce from Calcutta to London. 'B

sells to 'A' a bill upon his London correspondent and 'A' remits it to Manchester in payment of his goods. Then 'B' at once receives payment of his produce and 'A' is enabled to remit the price of his goods without taking the risk of shipping produce on his own account. At the same time it may be pointed out that in India, anyhow, the foregoing is not exactly what happens. 'A' buys a remittance through a Bank, and 'B' sells his bills to a Bank and it is therefore, through the agency of the Banks that the transfer of funds is facilitated. In the case of one or two mercantile firms in India such firms do actually transfer funds by counter shipments, but only make use of the Banks or Council bills for transfer of balances or when an excess of imports or exports, as the case may be, require temporary cash adjustment in London or in India.

BILL OF LADING.—The master's acknowledgment for goods received on board a ship, and agreement as to their delivery, freight, etc. It is usually a printed form, with the shipper's and ship's name and port of destination filled in, and embodying a list of packages, and quantity or number of articles shipped, with their distinguishing marks; also directions as to the persons to whom the goods are to be delivered, and agreed any conditions concerning freight and primage. Bills of Lading are generally in sets of three, the master having a copy of each set. The first one is sent by the shipper to the consignee in the ship's letter bag; the second by the earliest postal opportunity (in case of accident to or miscarriage of the first); and the third kept in reserve as "*proof of interest*" in the event of any claim arising against the insures. Goods are deliverable according to the directions given by the shipper in the Bill of Lading, or to subsequent endorsements on the back of it, as the rights to the goods may be in this way transferred. One of a set of Bills of Lading being acted upon, the others become void.

BILL OF SALE.—A contract conveying to others any specified interest or right a person has in goods, chattels, ships, etc.

BONDED GOODS.—Goods in bond are those liable to duty, and stored in certain licensed or *bonded warehouses*, after bond has been given on behalf of the owners of the goods, for the payment of such duty on their removal for home consumption.

BONUS.—An extra or exceptional allowance or dividend to the shareholders of public companies; also, applied as a term to periodical additions made to policies of life assurance, consequent upon the general profits of the company assuring.

BOTTOMRY.—In marine commerce, the mortgage of a ship by her master or owners for the purpose of obtaining means to effect necessary repairs, fit her out for a voyage, procure a cargo, or for any other requisite of the ship, and is repayable on the termination of the voyage. A bond is usually given for the money obtained, which is termed a *Bottomry Bond*. When a loan is procured on the cargo, which may be sold or exchanged during the voyage, the borrower's personal responsibility becomes the chief security, and it is termed *Respondentia*.

BRIEF.—In law, a summary of the client's case, made out by solicitors for the instruction of counsel, wherein the case of the party ought to be *briefly* stated.

DICTIONARY OF BUSINESS TERMS.—*contd.*

BROKERS' CONTRACTS.—Notes signed by brokers, and forwarded to their principals, immediately on the completion of purchases or sales; the goods are described and terms and conditions stated.

BULL.—A speculator on the Stock Exchange, who contracts to take stock or shares which he has no intention of paying for, at a certain price, at a future fixed period, his expectation is that a *rise* in their market quotations will enable him to sell at a higher rate, previous to the arrival of the day for settling. *See* BEAR.

BULLION—Uncoined gold or silver, in bars or in the mass. It is a term however, commonly used, in a general sense, to denote these metals both in a coined and uncoined state.

CAPITAL.—The original sum of money embarked in business or public company, as it may stand affected by subsequent gains or losses.

CAPIAS AD SATISFACINDUME (OR CA. SA.).—A writ commanding the defendant, in an action at law, to be arrested and kept till his debt be paid.

CASH CREDIT.—An agreement by which persons are empowered or permitted to draw from bankers a certain fixed sum on personal or equivalent security deposited with them.

CAVEAT.—A process entered in the Court of Probate, to restrain the issue of probate of a will, &c.

CHARTER PARTY.—A written agreement for letting and hiring a vessel, or part of a vessel, for a fixed period, or for a certain voyage or voyages, at stipulated rate. It is drawn out in duplicate, and signed by both owner (or master, as his agent) and "charterer"—each party having one copy. No precise form of words is absolutely necessary, or, in fact, could be used, the intentions of such parties being of a varied character.

CHEQUE.—A written order upon a banker to pay a specified sum to a person named or to the bearer. If crossed with two lines, this indicates that payment is only to be made upon its presentation through a banker; and if crossed with the name of any banker, that it is only to be paid through the one thus mentioned Cheques are payable immediately they are presented, and are transferable without any indorsement. The term "draft" is sometimes used instead of cheque.

CIRCULAR NOTE.—A note or bill issued by bankers for the convenience of travellers, affording a choice of various places far obtaining its payment.

CIRCULATING MEDIUM.—The authorized or recognized means of making payments in a country.

CIRCULATION OF A BANK.—The amount of licensed issue of its own notes payble to bearer on demand.

CLEAR DAYS.—Days reckoned exclusively of those on which any proceeding is commenced or determined.

DICTIONARY OF BUSINESS TERMS.—*contd.*

CLEARING IN BANKING.—A plan adopted by the general body of bankers in certain financial centres for a daily exchange of cheques and bills at a house called the "Clearing House." A clerk from each establishment attends twice a day with the cheques and bills he may have on the others and distributes them in drawers allotted to the several banks. They then make out balance sheets, entering on the Dr. side the sum each bank owes them, and on the Cr. side the sum they owe each bank. Those who have money to receive on balance, take it indiscriminately from those who have to pay, as it is evident the sums to be paid must, in the aggregate, equal the sums to be received. Cheques that are too late for the day's second clearing may be sent to the bank on which they are drawn, for the purpose of being marked, which is understood to signify that sufficient means are in hand to satisfy the demands, and that they will have preference on the following day.

COCKET.—A form of warrant, obtained at the Custom-house, on entering goods for exportation, evidencing that they are duty free, or that duty has been paid upon them.

COLLATERAL SECURITY.—A secondary or indirect security, generally applied to the deposit of documents conveying a right to property, available in the event of a failure of some primary personal or other obligation, as with "document-bills," which are bills with shipping documents for goods attached to them, available in the event of the bills not being duly honoured. Loans are frequently granted on personal security, backed by other or collateral security, in case of need.

COMMISSION.—The percentage charged by agents for buying or selling goods or negotiating business of any kind. When an agent guarantees the credit of the persons to whom he sells goods, it is usual to charge an additional or "*delcredere commission.*"

COMPOUNDING, OR COMPROMISING WITH CREDITORS.—Debtors paying a portion of the claims of their creditors by way of "composition," on the latter, by agreement giving an aquittance for the whole.

CONSIGNEE—CONSIGNOR—CONSIGNMENT.—A person to whom a "*consignment*" or parcel of merchandise is shipped or forwarded, for sale or otherwise, is termed the "*consignee*"; the person sending, the "*consignor.*"

CONSOLS.—A Stock Exchange term for the portion of the National Debt consolidated under the Three per Cent. Annuities.

CONVEYANCE.—A deed by which property in lands and tenements is conveyed from one person to another. A conveyance of some advantage or right arising out of land is styled a "grant," as a grant of an annuity, etc.

COST BOOK PRINCIPLE.—The plan of conducting the partnership operations of adventurers in mines, in some parts of the country. The cost book exhibits an account of the purser's transactions as regards the adventurers, and is frequently balanced for the purpose of distributing profits, or of raising further capital, as the case may be.

DICTIONARY OF BUSINESS TERMS.—*contd.*

COURSE OF EXCHANGE.—The current rates for exchanging the money of one country for that of others, as applicable to bills.

CREDIT.—A term expressive of trust or confidence, and used when property is supplied upon the understanding of payment at a future period. The supplier gives credit, and the supplied receives credit. It is also applied to the position or standing of persons, who are thus said to be in good credit, or out of credit.

CURRENCY.—The coin, notes or other media for the exchange of commodities, circulating in a country.

DEAD WEIGHT.—The portion of a ship's cargo paying freight according to its weight; it is generally in bulk, as coals, iron, etc. All vessels carry either a certain portion of dead weight as cargo, or take in ballast to trim the ship.

DEBENTURES.—Bonds or certificates of mortgages or loans upon railways or other public works conveying authority to seize the property in the event of the expressed stipulations not being fulfilled.

DECIMAL SYSTEM (The) is dependent upon the division of the unit of measure—whether that measure be of capacity, weight or value—by tens. The introduction of the florin or two-shilling piece into the British coinage, was the first step, in this direction, that coin being $\frac{1}{10}$ of a pound sterling. If the florin were divided into ten new coins—cents, for example—the new cent would represent $\frac{1}{100}$ of a pound sterling, and a subsequent division of the cent. into coins of some other denomination—mills, for example—the new mill representing $\frac{1}{1000}$ of a pound sterling, would complete the decimal system for money. The advantages of such a division are obvious, as calculations, now requiring much labour, would be simplified in fact, the multiplication and division of large sums would often be effected at sight by the mere change of position of the decimal point. The same principle applies to weights and measures.

DISCOUNT.—A percentage allowance on prompt payments of money. As applied to bills, a percentage allowed or deducted from their amounts, by way of interest on the sum paid in anticipation; and, as applied to stocks and shares, the depreciation below a standard or fixed price, as a stock of which £100 sells for £90 is said to be at a discount of 10 per cent.

DISHONOUR OF A BILL.—A drawee—the person on whom a bill is drawn—refusing to accept, an acceptor failing to pay when it becomes due. In either case notice should be immediately given to the person from whom it has been received, provided he is an endorser, as well as to the drawer.

DISSOLUTION OF PARTNERSHIP.—Partnerships are dissolved in various ways; by effluxion of the time agreed upon when they were originated, by death, by mutual agreement, or by bankruptcy. The Court of Chancery will also interfere to dissolve a partnership, under certain circumstances, such as the misconduct, peculiar incapacity, or insanity of a partner. For a dissolution of partnership to become an effectual release to a retiring partner, public notice of it must be given in the *Gazette*, and an intimation of the fact made to all parties accustomed to deal with the firm.

DICTIONARY OF BUSINESS TERMS.—*contd.*

DIVIDEND.—The name given to the annual payment of interest on the National debt and to the periodical division of the funds arising from the profits of public companies. The distribution amongst creditors out of the estate of a bankrupt is also called a dividend.

DRAFT.—In commerce, a term frequently applied to both bills and cheques. Also, small customary allowance made in weighing certain articles of merchandise, equivalent to a turn of the scale.

DRAWBACK.—The amount of duty refunded upon the exportation of excisable articles, or upon the re-exportation of foreign goods on which duty has been paid.

DUNNAGE.—Any articles used in stowing a ship's cargo, for the purpose of protecting it from damage—such as pieces of timber for laying at the bottom or against the sides of a ship's hold in case of her becoming leaky; or mats, as a covering. Dunnage is also required for trimming a ship laden with heavy goods, by slightly raising her cargo.

EMBARGO.—An authoritative order arresting the sailing of ships, or removal of property.

EXCHEQUER BILLS represent the greater portion of the floating or unfunded debt of the country. They are promissory notes issued by Government under the authority of Parliament. Their amounts are from £100 upwards, and they bear interest at a certain rate per cent. per day, varying with the greate or less amount of unemployed capital in the market at the time of issue.

FLOTSAM.—In marine insurance, goods floating on the surface or the waves—the term "Jetsam" being used when they are sunk under the surface of the water. Both appellations are distinctive from wrecked goods, which, to be considered such, must come to land.

FREE PORT.—A port where no import or export duties are levied.

FREIGHT.—The sum paid for the transportation of merchandise forming the cargo of a ship, or for the hire of the whole or part of a ship. It is usual for shippers to agree to the rate of freight previous to shipping goods, otherwise the extreme current rates are charged. All goods are liable for freight, and their delivery can be stopped for its payment; but they cannot be detained on board ship. Generally a delivery of goods is essential to the earning of the freight, but in certain cases it is payable where no delivery is made as when cargo is thrown overboard, and its value is recoverable under a general average. In cases of total loss it cannot be claimed.

FUNDS.—The interminable annuities or funded portions of the National Debt, sometimes called stocks. Originally the term Fund applied to the sums appropriate for relied upon for discharging the principal and interest of a loan; now it signifies the principal of the loan itself.

GOOD-WILL.—The advantage accruing to any concern from an established rade or connection.

DICTIONARY OF BUSINESS TERMS.—*contd.*

HONOURING.—In commerce, duly meeting claims or obligations, as a person accepting a bill drawn up on him, or paying a bill at maturity—the first is said to be honouring the signature of the drawer—the latter honouring his own acceptance.

INDORSE.—To write on the back of a document. The person writing is *Indorser*; the person to whom he transfers any right is the *Indorsee*; and what is written, the *Indorsation* or *Indorsement*.

INJUNCTION.—A prompt interference of the Court of Chancery which restrains the commission of any act by which fraud or injustice may be perpetrated. In may be obtained for the purpose of restraining the negotiation of bills, ect., or the transfer of stock, and in most cases where the rights of others are invaded, and the remedy by the ordinary course of law is too remote or dilatory to prevent increasing damage.

INSURANCE is founded upon the principle of general combinations for the purpose of dividing and appropriating amongst the whole body, any individual loss that may arise, each member contributing a small percentage of his property to secure the rest—the contribution being in proportion to the risk to be incurred. Thus in marines insurance, if it be found that upon a seris of years two ships out of every one hundred are annually lost, the ships averaging in value £3,000 each, an annual payment by each owner of two per cent, on their values £60, will provide a common fund of £6,000 to pay for the two ships it is fair to presume will be lost. This example assumes the risk to be equal; in practice, some might contribute one per cent., and others three per cent; it also applies alone to total loss, but the same principle holds good for damages as well as for every other species of insurance. The insurers or underwriters may be said to be speculative contractors, determining the rate of contributions of the insured and collecting them for distribution in the shape of indemnity to those who may sustain losses; and it is on their judicious conduct of such transactions that their profit or loss depends.

INTEREST.— The produce of employed captial, or the consideration due at the expiration of the term for which money has been used. When money is lent with the stipulation that interest shall be regularly paid, yearly or half-yearly and not be added to the principal as it accrues, it is termed "*simple*" interest; and when the stipulation is made that interest as it becomes due shall be added to, and become part of the principal, it is termed "*compound*" interest, as the successive additions bear interest upon interest. Interest is also a term applied to any inherent or other right in, or benefit to be derived from, property, business, or security.

I. O. U.—A memorandum acknowledging a debt. It need only consist of the three letters, with the amount of debt, date and signature of the debtor. If addressed to the creditor on the face of it, it is unnegotiable.

JETTISON —In marine commerce, the act of throwing over board part of a ship's cargo, or cutting away masts, sails, etc. for the preservation of the rest of

the cargo of ship. The owners of a ship or goods so jettisoned have recourse, by general average, upon the owners of the portion saved, who in their turn, if they are insured recover from the underwriters

KNOT.—A division of the log-line $\frac{1}{120}$ part of a nautical or geographical mile, or about $50\frac{2}{3}$ feet. The number of knots run in half a minute (the $\frac{1}{200}$ part of an hour) equals the number of nautical miles at the rate of which a vessel is running per hour. A nautical mile is $\frac{1}{60}$ part of a degree, or $2{,}026\frac{1}{3}$ yards, and six nautical miles are nearly equal to seven statute miles.

LETTER OF CREDIT.—A letter from bankers or mercantile houses, addressed to their agents or correspondents elsewhere, requesting them, upon the credit of the writer, to pay or advance money to a certain third party—the bearer of the letter.

LETTERS OF MARQUE.—Licenses issued by Government, during war to the owners or captains of privateers, authorizing them to attack and seize the property of the enemy.

LLOYD'S.—Subscription rooms in the Royal Exchange where the private underwriters or marine insurers attend for the transaction of their business. The members, by a well-organized system, procure valuable intelligence respecting shipping from all parts of the world, and afford considerable facilities to the maritime interests of the country. Formerly the members assembled at Lloyd's Coffee-houses, from which the name of the present association is adopted. An elaborate register of shipping is kept, called "Lloyd's Register," which gives the tonnage, age, build, character, and condition of each ship whose owners conform to their rules. It is published annually for merchants and others who subscribe, and is followed by occasional supplements as alterations or additions become requisite.

MANDAMUS.—A writ issuing from the Court of Queen's Bench requiring the performance of certain specified acts. It is a writ of a most extensive remedial nature, and issues in all cases where a party has a right to have anything done and has "no other legal means" of compelling its performance.

MANIFEST.—A statement made out by the master of a vessel previous to leaving port, specifying the whole of the cargo, ports of destination, etc.

METRICAL SYSTEM.—(the French), is founded upon the distance of the pole from the equator, the ten millionth part of which is termed a "metre," and is decreed to be the unit of length. The unit of surface is, the 'are;' of solidity the 'stere;' of capacity, the 'litre;' and of weight, the 'gramme.' The Latin derivatives, 'deci' (tenthof), 'centi' (hundredth of), 'milli' (thousandth of), being prefixed to the term expressing the unit, serve to denominate its subdivisions; while the Greek derivatives 'deca' (ten), 'hecto' (hundred), 'kilo' (thousand), 'myria' (ten thousand), express its multipliers.

NEGOTIABLE DOCUMENT.—A document which in its transfer from one person to another conveys to the possessor a legal right to the money or property specified.

DICITONARY OF BUSINESS TERMS.—*contd.*

OPTIONS.—Speculative transactions on the Stock exchange, where persons give so much per cent' for the "option" of buying or selling so much stock at a fixed price on a certain fixed day. The option to buy is termed a "call"; the option to sell, a "put"; and the double option to buy or sell, a "put and call."

PAR.—Exact corresponding value, neither enhanced by premium nor depreciated by discount.

PAR OF EXCHANGE.—The comparative intrinsic value of the specie of differrent countries, according to their fixed standards of weight and purity.

PARTNERSHIP.—The combination of two or more individuals for the purposes of business in common, each deriving a share of the profits, or bearing a corresponding share of the losses arising from it. The term is generally applied to those associations in which the partners personally direct the business —those of a more extensive character, conducted by directors and other appointed officers, being called companies. The essence of a partnership, as between those interested, is participation in uncertain profits and losses—as regards third parties a participation in profits alone is sufficient to make the participator liable to them; thus a clerk stipulating for a share in the profits of a business as considerations for his services, becomes responsible to third parties as a partner. The act of one partner is binding upon the others, provided it be in the ordinary course of the business of the firm. A written agreement, though in every way desirable, is not essential to the formation of a private partnership.

POSTING.—In book-keeping, transferring the entries in the journal or other books to their separate accounts in the ledger.

POST OBIT BONDE.—A bond, in which the main condition is, that it only becomes payable after the death of some person whose name is therein specified.

PRESENTMENT OF A BILL.—The act of demanding, or presenting for acceptance or payment. It is necessary that a bill should be left with the drawee for 24 hours, to afford opportunity for its acceptance; and that it be presented within the usual hours of business on the day that it becomes due, otherwise the indorsers are released from their responsibility in the event of its not being honoured, except it should happen to have been accepted for their accomodation.

PROCURATION.—The representative power derived under the authority of another either by letter or power of attorney. It is usual, in signing the name of the person represented to say "per procuration" briefly "per pro" with the additional signature of the writer.

PRO FORMA.—Two Latin words signifying "for the sake of form." It is customary for merchants and others to make up "pro forma" invoices and account sales previous to entering into an adventure, in order that they may form correct opinions as to its probable result. These accounts are made up in the exact form that they would assume if the transaction were carried out, so that no item of charge on purchase or sale may be lost sight of—the selling prices being, of course, estimated according to the expectations of the parties.

DICTIONARY OF BUSINESS TERMS.—*contd.*

PROMISSORY NOTE.—A written promise by one person to pay to another person mentioned a specified sum of money at a stated period. It is subject to the same laws, and may be transferred by endorsement in the same way, as a bill of exchange. The following is the usual form:—

Rs. 1,000. Calcutta, 1st June 1904.

Two months after date I promise to pay to Mr. William Johnston's order the sum of one hundred pounds for value received.

HENRY LAWSON.

QUARANTINE—A regulation in force at certain ports, cutting off and interdicting, for definite periods, all communication between ships and the shore, on their arrival from places commonly affected with contagious diseases. This term is derived from "quaranta," the Italian for forty—the number of days supposed to be necessary for the removal of all apprehension from the free admission of individuals not known to be infected.

REBATE.—A term used for any return of discount by bill discounters and bankers upon bills being taken back, previous to their arriving at maturity, by the persons who placed them under discount.

RENTE.—A French term corresponding with annuity.

REST.—In banking, the accumulated amount of profit applicable for the purposes of dividend.

REVERSION—REVERSIONARY INTEREST.—A right to the possession of money or property at a certain future period, or after the death of another

SALVAGE is compensation allowed to persons who are instrumental in saving goods or ships from the dangers of the seas, or from fire. The "salvors" of ships or goods have a lien upon them, and can detain them pending the settlement of their claims by the legal authorities.

SCIRE FACIAS.—A writ, most commonly to call a person to show cause to the Court whence it issues, why the execution of judgment passed against him should not be made out.

SCRIVENER.—A negotiator of monetary transactions acting as a middleman between borrower and lender. Also one who is employed to draw up and engross deeds, conveyances, and securities for money.

SHIP'S PAPERS.—Generally consist of the certificate of registration, manifest, muster-roll of crew, and log-book, with sometimes a charter-party and bill of health.

SHORT EXCHANGE.—Bills of exchange drawn for short payment—at sight, or three days after sight.

SIGHT.—Presentment of those bills of exchange due dates of which are determined by the period at which they are first seen, or sighted, by the persons on whom they are drawn.

DICTIONARY OF BUSINESS TERMS.—*concd.*

SINKING FUND.—An accumulative fund set apart for special appropriation, such as the extinguishment of a debt.

SPECIE.—Coined money of any description.

SPECIFICATION.—Distinct expression of the items or details of a matter.

SUSPENSION OF PAYMENTS.—A trader ceasing to pay any of his debts on becoming aware of his inability duly to discharge the whole.

TIME BARGAINS.—A term applied to dealings on the Stock Exchange when sales of stock or shares for future delivery are effected by speculators who do not possess them or where purchases of a similar character are made at by those unable to pay for the stock or shares; the speculators in either case expecting to realize a profit by buying or selling again before the day of settlement arrives.

TONNAGE.—A ship's carrying capacity. Registered tonnage and actual capacity sometimes differ considerably, owing to the peculiar build of certain vessels.

TRET.—An allowance of 4 lbs. on every 104 lbs., on certain articles of merchandise, for dust, &c.

USANCE.—The established custom or usage of different places as to the periods for which foreign bills of exchange are drawn.

FOREIGN POSTAGE RATES.

POST CARDS—Single 1 anna each. Reply paid, 2 annas each.

PRINTED PAPERS—To Ceylon and Portuguese India, Indian Inland rates to all other destinations, ½ anna per 2 oz.

BUSINESS PAPERS—To Ceylon and Portuguese India, Indian Inland rates; to all other destinations 2½ annas for first 10 oz. and ½ anna per 2 oz. thereafter.

SAMPLES—To Ceylon and Portuguese India, Indian Inland rates; to all other destinations, 1 anna for first 4 oz. and ½ anna per 2 oz. thereafter.

REGISTRATION FEE—2 annas for each article.

ACKNOWLEDGMENT OF DELIVERY—1 anna in the case of Ceylon or Portuguese India; 2 annas in all other cases.

INSURANCE fees (letters only)—To Ceylon or Portuguese India, 2 annas for Rs. 100 and 2 annas for every additional Rs. 100.

To Mauritius or the Somaliland Protectorate 4 annas for Rs. 100; and 4 annas for every additional Rs. 100.

To all other countries or places to which insurance is available 3 annas for £5 and 3 annas for every additional £5.

The postage on LETTERS for the United Kingdom, Egypt (including the Soudan,) and the British Possessions in the following list is 1 anna for each ounce or part of that weight:— Ascension, Australia, Bahamas, Barbados, Basutoland, Bechuanaland Protect.; Bermuda, British East Africa and Uganda, British Guiana, British Honduras, British North Borneo, Canada, Cape Colony, Cayman Islands, Cyprus, Falkland Islands, Fiji, Gambia, Gibraltar, Gold Coast, Hongkong (with agencies at Shanghai, Liu, Kung Tau, Hankow, Ningpo, Foochow, Amoy, Swatow, Tientsin, Canton, Chefoo and Hoihow), Jamaica, Johreo Labuanf Lagos, Leeward Islands (*viz.*, Antigua, Dominica, Montserrat, Nevis, St. Kitts and Virgin Island), Malta, Mauritius, Natal, Newfoundland, New Zealand [including Cook or Hervey Islands, Islands Suwarrow IslandsFanning Island, and the Islands, of Palmerston (Avarua), Savage (Nine), Danger(Pukapuka), Rakaanga, Manahiki, and Penrhyn (Tongareva)], Nigeria(Northern), Nigeria (Southern), Nyas Bland Protect , Orange River Colony,Rhodesia, Federated Malay, States of Negri- Sembilan, Pahang, Perak and Selangor; Sarawak, St. Helena, Seycheiless, Sierra Leone, Somaliland (British Protectorate), Straits Settlements, Tobago, Transvaal, Trinidad, Turks Islands, Uganda, Windward Islands (*viz*, Grenada, the Grenadines St. Lucia and St. Vincent), Zanzibar. All other countries, 2½ annas for the, first ounce, and 1½ annas for every add. ounce or part of that weight.

Note—Indian Inland Rates are, however, charged to Ceylon and Portuguese India.

FOREIGN PARCEL POST.—Parcels can be sent to most parts of the world. Particulars will be found in the Indian Postal Guide. Parcels must be securely

fastened, and must be accompanied by a Customs Declaration, obtainable free; stating its contents and value. Parcels for United Kingdom are divided into two classes. (1) Not exc. 11 lbs. in weight which are sent as mails to the British Post Office, and (2) exc. 11 lbs. but not exc. 50 lbs. which are forwarded by the P. & O. Company. (39 total = 1 lb. for foreign parcels).

Rates by British Post Office.

For a parcel to the United Kingdom.	*Via* Gibraltar.		Overland.	
	Rs.	A.	Rs.	A.
	0	12	1	8
Not exc. 3lbs.	1	8	2	4
Exc. 3 lbs., but not exc. 7 lbs.	2	4	3	0
„ 7 „ „ 11 „				

Rates by P. & O. Co.

For each lb. cr fraction of a lb. (up to 50 lbs.) ... ... 8 annas.

Limits of Size:—6 ft, in girth & length combined, or 3½ ft. in length.

MONEY ORDER COMMISSION.—For a Sterling Money Order—On any sum not exc. £1, 3 annas; exc. £1, but not exc. £2, 5 annas; exc. £2, but not exc. £3, 8 annas; exc. £3, but not exc. £4, 10 annas; exc. 4, but not exc. £5, 12 annas; exc. £5, 12 annas for each complete sum of £5 and 12 annas for the remainder, provided that if the remainder, does not exceed £1, the charge for it shall be 3 annas; if it does not exceed £2, the charge for it shall be 5 annas; if it does not exceed £3, the charge for it shall be 8 annas and if it is does not exceed £4, the charge for it shall be 10 annas. The maximum amount of a single Order to the United Kingdom and most Countries is £40.

INLAND POST-POSTAGE RATES & FEES.

POSTAGE RATES:—(1) When the Postage is prepaid:—

Post Card.		Letters.				News Papers, Books & Pattern Packets	Parcels Prepayment Compulsory.		
							Not exceeding 440 tolas	Exceeding 440 tolas (Registration Compulsory.)	
Single.	Reply	Not exceeding 1 tola.	Exceeding 1 tola but not Exceeding 10 tolas.	Every additional 10 tolas or part of that weight.	Every 10 tolas or part of that weight.	Every 40 tolas or part of that weight.	Exceeding 440 tolas, but not exceeding 480 tolas	Every additional 40 tolas or part of that weight up to 800 tolas.
¼ Anna.	½ Anna.	½ Anna.	1 Anna.	1 Anna.	½ Anna.	2 Annas.	3 Annas	4 Annas.

2. When the postage is not prepaid, or is insufficiently prepaid ... ...(Chargeable on Delivery):—

On an unpaid letter, post card of private manufacture or packet ... ... Double the prepaid rate.

On an insufficiently paid letter or packet ... ... Double the deficiency.

" " " reply post card of private manufacture ... .. Double the prepaid rate for the half on which the postage is not prepaid.

Registration Fees.

For each letter, post card, book or pattern packet, or parcel to be registered 2 annas.

Ordinary Money Order Fees.

On any sum not exceeding Rs. 5 ... ... 1 anna.
" " exceding Rs. 5 but not exceeding Rs. 10 ... ... 2 annas
" " " Rs. 10 " " Rs. 15 ... ... 3 annas.
" " " Rs. 15 " " Rs. 25 ... ... 4 annas.
" " " Rs. 25 up to Rs. 600 ... ... 4 as. for

each complete sum of Rs. 25 and 4 annas for the remainder provided that if the remainder does not exceed Rs. 5, the charge for it shall be only 1 anna; if it does not exceed Rs. 10, the charge for it shall be only 2 annas; and if it does not exceed Rs. 15 the charge for it shall be only 3 annas.

Telegraphic Money Order Fees.

(Including Cost of Telegram.)

(a). For sums not exceeding Rs. 250:—

For the first Rs. 10 { Re. 1 As. 2 if advice sent "Express."
" 0 " 10 " " "Ordinary."

For balance ... { If it does not exceed Rs. 5 Re. 0 As. 1
If it exceeds ... " 5 " 0 " 2

(b). For sums exceeding Rs. 25 up to Rs. 600:—

For the first Rs. 25 { Re. 1 As. 4 if advice sent 'Express."
" 0 " 12 " "Ordinary."

For each complete sum of Rs. 25 additional, Rs. 0 As. 4

For sums less than Rs. 25 additional :—

If the sum does not exceed Rs. 5 ... Rs. 0 As. 1
" " " " 10 ... " 0 " 2
" " " " 15 ... " 0 " 3
If the sum exceeds " 15 ... " 0 " 4

Value-Payable Fees.

These fees are calculated on the amount specified for remittance to the sender and are the same as the fees for ordinary money orders.

Insurance Fees.

For every Rs. 50 of insured value ... ... 1 anna.

Acknowledgment Fee.

For each article registered ... ... 1 anna.

Inland Telegrams between any two offices in India or Burma.

CLASS.	Unit No. of Words.	Unit Rate.		Each additional word.		Address.
		Rs.	as.	Rs.	as.	
Express	12	1	0	0	2	Charged for.
Ordinary	12	0	6	0	½	Do.

Telegrams to Ceylon.

All words in addresses, except the name of the office from which a Telegram is sent, are counted when computing the charges:—

	For each word.		
	Rs.	as.	p.
From any office in India	0	3	0
From any office in Burma	0	4	6

Telegrams to Europe.

The following are the rates charged for telegrams transmitted to the United Kingdom and Europe generally, except Russia and Turkey. All words in addresses, except the name of the office from which a telegram is sent, are counted when computing the charges:—

		For each word.		
		Rs.	as.	p.
From any office in India and Burma	*via* Suez or Teheran ...	1	8	0
	via Turkey	1	6	0

The mixed Postal and Telegraph Service.

Between India and the United Kingdom.

Commenced from 1st July 1910.

Communications intended for places in the United Kingdom may be telegraphed to *Bombay* for despatch by registered post to London and

telegraphed thence to destination. The charges for such communications will be:—

(1) The charge for the telegram in India at *Express* or *Ordinary* rates, according to the wishes of the Sender.

(2) One anna for postage, and

(3) The British Inland telegram rate of ½ *d*, or half anna, per word, with a minimum of six pence or six annas.

The communications should be addressed as shewn below:—

To

Mrs. Wilcox,

18, Goldspink Lane,

Newcastle *C/o Telegraphs Bombay.*

Text.—Afraid my letter missed Mail. Am quite well.

From.—Wilcox.

The words "*c/o Telegraph Bombay*" will be charged for on the Indian section. On arrival at Bombay, the central Telegraph office will score out the words "*c/o Telegraph Bombay*" and arrange to forward the telegram by post in a *registered* packet to the Central Telegraph Office, London, from whence it will be telegraphed to its destination. The charges for the above telegram will be:—

	If sent as:— Express.		Ordinary.	
	Rs.	A.	Rs.	A.
(1) On Indian section-18 words (including the instruction "*c/o Telegraph Bombay*")	1	12	0	9
(2) Postage (including registration) from Bombay to London	0	1	0	1
(3) On British section-15 words (excluding the instruction "*c/o Telegraphs Bombay*")	0	7½	0	7½
Total...	2	4½	1	1½

The following are not admitted in the mixed postal and telegraph service:—

(*a*) Telegrams with Reply paid (Rule 92).
(*b*) Collated telegrams (Rule 102).
(*c*) Telegrams with Advice of delivery (Rule 105).
(*d*) Multipal telegrams (Rule 110).
(*e*) Telegrams for delivery by Express (Rule 114).
(*f*) Semaphoric telegrams (Rule122).

Telegrams received at Bombay by Post from London, will be telegraphed from Bombay to their destinations in India with the remark "*Post London to Bombay*" inserted in the *Service Instructions* which will appear on the copy delivered to the Addressee.

All telegrams on the mixed Postal and Telegraph Service should be written on the yellow coloured Foreign telegram forms.

RAILWAY INFORMATION.

Madras time is kept at all railway stations in India.

VALUE PAYABLE SYSTEM AS APPLIED TO RAILWAYS.

Railway Administrations which agree not to deliver up a package declared at time of forwarding to be Value-Payable, except on production of the receipt note:—

1st group.—Stations: Armenian Ghat Naihati, Goalundo, Chitpur, Ranaghat, Dacca, Calcutta, Khoolna, on Eastern Bengal State Railway; Bengal Central Railway; Darjeeling-Himalayan Railway.

2nd group.—Patiala Railway; Amritsar-Pathankot Railway. Any person forwading parcels or goods, not exceeding Rs. 1,000 in value, from any station on the Railways above mentioned for delivery at any station on a Railway belonging to the same group, can declare that they are to be sent value-payable.

The Railway booking-clerk will then furnish a receipt note with the letters V. P. marked or stamped upon it

Goods may be sent value-payable by any Railway by addressing the package to the sender himself. The sender must endorse the Railway Receipt to the Consignee for whom the package is intended, and present it open at the local Post Office, accompanied by the ordinary V. P. memorandum duly filled up, the words " Railway Receipt Note " being entered in the spaces for description of the article. Each V. P. memorandum should bear postage stamps of the value of two annas. The receipt-notes must not be enclosed in envelopes, but must be presented open. The Post Office will then transmit the Railway receipt-note to the Post Office of destination, and effect delivery of it on the Consignee paying the value mentioned in the V. P. memorandum. *The Railway will not deliver up goods or parcels forwarded Value—Payable except on production of the corresponding receipt-note.*

The above rules are applicable to railway goods or parcels booked at any station on the North-Western State Railway for delivery from any Government Bullock Train Office on the Umballa Simla line, and *vice versa.*

The rules also apply to receipt-notes for goods conveyed by steamer within the limits of British India.

Children's Fares.—Children 3 years old and under are carried free, children above that age and under 12 years old, are charged half fares.

Luggage Rates and Rules.—On *all* Railways all passengers' luggage is weighed, and the following quantities allowed, both on the outward and return journey, to be taken free of charge. Freight on luggage must be prepaid.

For each 1st class passenger 1½ maunds.	For each Int. class passenger 20 seers.
" " 2nd " " 30 seers.	" " 3rd. " " 15 "

Half the above quantities are allowed for a child's half ticket.

Horses and Ponies.—On all Railways (*except* Deoghur, Bengal Dooars, Darjeeling-Himalya & Bareily Kathgodam section of the Rohilkhund and Kumaon Ry.) horses and ponies are charged two annas a mile for the first animal and one anna a mile for every additional animal if despatched by the same consignor to the same consignee subject to a minimum charge of Rs. 5 per vehicle. One Syce is allowed free with each animal.

Dogs are charged 4 annas for every 50 miles or portion of 50 miles for each animal. When conveyed in the Guard's Van they must be furnished with collars, chains and muzzles. Dogs are not allowed to be taken into a passenger carriage.

Bicycles and Tricycles (*Unpacked*) accompanying the owner as luggage must be placed in the Brake or Luggage Van of the Train and will be carried at the sole risk of the owner and will be charged as for 1 maund for bicycles and 2 maunds for tricycles, no free allowance being allowed. *Packed* Bicycles, Perambulators, Rickshaws and Motor Bicycles are charged at full luggage rates on actual weight.

Concession in Fares—On all Railways certain concessions are made in the fares and luggage of the following parties when travelling in numbers. The parties should consist of theatrical, musical and circus troupes; teams of cricket, rowing, foot-ball, polo and golf; hunting and pigsticking parties; school children and adult students; officers and rank and file of the Army and Volunteers competing at Assaults-at-Arms; Matches or Rifle Associations, regimental European non-commissioned Officers and men travelling for sport or recreation, and also members of Masonic and Good Templars' Lodges, Ministers, Missionaries, etc.

PARCELS.

Distance in Miles.	Not exceeding 10 seers.		Exceeding 10 seers, but not exceeding 20 seers.		Exceeding 20 seers, but not exceeding 30 seers.		Exceeding 30 seers, but not exceeding 40 seers.		Additional charge for fractions in excess of even maunds.
	R.	A.	R.	A.	R.	A.	R.	A.	
Not exceeding 25	0	4	0	4	0	4	0	4	The amount entered in the respective columns.
Exceeding 25 but not exceeding 50	0	4	0	4	0	8	0	8	
" 50 " 100	0	4	0	8	0	12	1	0	
" 100 " 150	0	8	0	12	1	0	1	8	
" 150 " 300	0	8	1	0	1	8	2	0	
" 300 " 450	0	12	1	8	2	4	3	0	
" 450 " 600	1	0	2	0	3	0	4	0	
" 600 " 750	1	4	2	8	3	12	5	0	
" 750 " 1,000	1	8	3	0	4	8	6	0	
" 1,000 " 1,166	1	12	3	8	5	4	7	0	
" 1,166 " 1,333	2	0	4	0	6	0	8	0	
" 1,333 " 1,500	2	4	4	8	6	12	9	0	
" 1,500 " 1,666	2	8	5	0	7	8	10	0	
" 1,666 " 1,833	2	12	5	8	8	4	11	0	
" 1,833 " 2,000	3	0	6	0	9	0	12	0	
" 2,000 " 2,166	3	4	6	8	9	12	13	0	
" 2,166 " 2,333	3	8	7	0	10	8	14	0	
" 2,333 " 2,500	3	12	7	8	11	4	15	0	
" 2,500 " 2,666	4	0	8	0	12	0	16	0	
" 2,666 " 2,833	4	4	8	8	12	12	17	0	
" 2,833 " 3,300	4	8	9	0	13	8	18	0	
For each additional 167 or part of 167 miles beyond 3,000 miles.	0	4	0	8	0	12	1	0	

CURRENCY NOTES.

Five, ten and fifty Rupees notes of all circles, which are designated Universal Currency Notes, are payable at all offices of issue; other notes are payable at the office of issue only.

The payment of a genuine currency note cannot be "*stopped*", as *all entire currency notes are payable to bearer on demand.* The Currency Department, however, registers the loss of notes from Rs. 50 and upwards when correct details are given, and sufficient cause shown and informs the loser and the local Police when the note is cashed. For further action in the matter the loser should communicate with the Police.

A half note represents no value. When one-half of a note is lost, the other half should be sent to the Currency Office of the circle of issue to which the note belongs, and an application for refund of the value of the note made *by the person who last held simultaneously both halves of it.* Government are under no legal liability to refund value on half notes, but payment may be made as a concession, if the Commissioner or Head Commissioner of Paper Currency thinks such a course warranted by the facts of the case.

A mismatched note represents no value, but the Currency Department is willing to hold such notes on behalf of depositors, and to pay value on them on receipt of either one or both of the corresponding halves as mismatched notes. Further, if a mismatched note remains in deposit for three years and no payment has been made on it in the meantime, value on it is paid on the expiration of the above period.

LEGAL INFORMATION.

THE

INDIAN ARBITRATION ACT.

ACT No. IX of 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

Received the assent of His Excellency the Governor-General on the 3rd March 1899.

First published in the Gazette of India of the 4th March 1899.

AN ACT TO AMEND THE LAW RELATING TO ARBITRATION.

WHEREAS it is expedient to amend the law relating to arbitration by agreement without the intervention of a Court of Justice; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called "The Indian Arbitration Act, 1899."

(2) It extends to the whole of British India; and

(3) It shall come into force on the first day of July 1899.

Application.

2. Subject to the provisions of Section 23, this Act shall apply only in cases where if the subject-matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted in a Presidency-town:

Provided that the Local Government, with the previous sanction of the Governor-General in Council, may, by notification in the local official Gazette, declare this Act applicable in any other local area as if it were a Presidency-town.

Exclusion of certain enactments in certain cases where act applies.

3. The last thirty-seven words of section 21 of the Specific Relief Act, 1877, and sections 523 to 526 of the Code of Civil Procedure shall not apply to any submission or arbitration to which the provisions of this Act for the time being apply:

Provided that nothing in this Act shall affect any arbitration pending in a Presidency-town at the commencement of this Act or in any local area at the date of the application thereto of this Act as aforesaid, but shall apply to every arbitration commenced after the commencement of this Act or the date of the application thereof, as the case may be, under any agreement or order previously made:

Provided, also, that nothing in this Act shall affect the provisions of the Indian Companies Act, 1882, relating to arbitration.

THE INDIAN ARBITRATION ACT.—*contd.*

Definitions.

4. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "the Court" means, in the Presidency-towns, the High Court, and elsewhere, the Court of the District Judge; and

(*b*) "submission" means a written agreement to submit present or future differences to arbitration, whether an arbitrator is named therein or not.

Submission to be irrevocable except by leave of Court.

5. A submission, unless a different intention is expressed therein, shall be irrevocable, except by leave of the Court.

Provisions implied in submission.

6. A submission, unless a different intention is expressed therein, shall be deemed to include the provisions set forth in the first schedule, in so far as they are applicable to the reference under submission.

Reference to arbitrator to be appointed by third person.

7. The parties to a submission may agree that the reference shall be to an arbitrator or arbitrators to be appointed by a person designated therein.

Such person may be designated either by name or as the holder for the time being of any office or appointment.

Power for the court in certain cases to appoint an arbitrator, umpire or third arbitrator.

8. (1) In any of the following cases:—

(*a*) where a submission provides that the reference shall be to a single arbitrator and all the parties do not after differences have arisen, concur in the appointment of an arbitrator;

(*b*) if an appointed arbitrator neglects or refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied, and the parties do not supply the vacancy;

(*c*) where the parties or two arbitrators are at liberty to appoint an umpire or third arbitrator and do not appoint him;

(*d*) where an appointed umpire or third arbitrator refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied and the parties or arbitrators do not supply the vacancy;

any party may serve the other parties or the arbitrators, as the case may be, with a written notice to concur in appointing an arbitrator, umpire or third arbitrator.

(2) If the appointment is not made within seven clear days after the service of the notice, the Court may, on application by the party who gave the notice and after giving the other party an opportunity of being heard, appoint an arbitrator, umpire or third arbitrator, who shall have the like power to act in the references and make an award as if he had been appointed by consent of all parties.

Power for parties in certain cases to supply vacancy.

9. Where a submission provides that the reference shall be to two arbitrators, one to be appointed by each party then, unless a different intention is expressed therein,—

(*a*) if either of the appointed arbitrators refuses to act, or is incapable of acting, or dies, or is removed, the party who appointed him may appoint a new arbitrator in his place;

(*b*) if, on such a reference, one party fails to appoint an arbitrator, either originally or by way of substitution as aforesaid, for seven clear days after the other party, having appointed his arbitrator, has served the party making default with a written notice to make the appointment, the party who has appointed an arbitrator may appoint that arbitrator to act as sole arbitrator in the reference, and his award shall be binding on both parties as if he had been appointed by consent:

Provided that the Court may set aside any appointment made in pursuance of clause *(b)* of this section.

Powers of arbitrators.

10. The arbitrators or umpire acting under a submission shall, unless a different intention is expressed therein,—

(*a*) have power to administer oaths to the parties, and witnesses appearing,

(*b*) have power to state a special case for the opinion of the Court on any question of law involved; and

(*c*) have power to correct in an award any clerical mistake or error arising from any accidental slip or omission.

Award to be signed and filed.

11. (1) When the arbitrators or umpire have made their award, they shall sign it and shall give notice to the parties of the making and signing thereof and of the amount of the fees and charges payable to the arbitrators or umpire in respect of the arbitration and award.

(2) The arbitrators or umpire shall, at the request of any party to the submission or any person claiming under him, and upon payment of the fees and charges due in respect of the arbitration and award, and of the costs and charges of filing the award, cause the award, or a signed copy of it, to be filed in the Court; and notice of the filing shall be given to the parties by the arbitrators or umpire.

(3) where the arbitrators or umpire state a special case under section 10, clause (*b*), the Court shall deliver its opinion thereon; and such opinion shall be added to, and shall form part of, the award.

Power for Court to enlarge time for making award.

12. The time for making an award may, from time to time, be enlarged by order of the Court, whether the time for making the award has expired or not.

Power to remit award.

13. (1) The Court may, from time to time, remit the award to the reconsideration of the arbitrators or umpire.

(2) Where an award is remitted under sub-section (1), the arbitrators or umpire shall, unless the Court otherwise directs, make a fresh award within three months after the date of the order remitting the award.

Power to set aside award.

14. Where an arbitrator or umpire has misconducted himself, or an arbitration or award has been improperly procured, the Court may set aside the award.

Award when filed to be enforceable as a decree.

15 (1) An award on a submission, on being filed in the Court in accordance with the foregoing provisions, shall (unless the Court remits it to the reconsideration of the arbitrators or umpire, or sets it aside) be enforceable as if it were a decree of the Court.

(2) An award may be conditional or in the alternative.

Power to remove arbitrator or umpire

16. Where an arbitrator or umpire has misconducted himself, the Court may remove him.

Costs.

17. Any order made by the Court under this Act may be made on such terms as to costs or otherwise as the Court thinks fit.

Forms.

18. The forms set forth in the second schedule, or forms similar thereto, with such variations as the circumstances of each case require, may be used for the respective purposes there mentioned, and, if used, shall not be called in question.

Power to stay proceedings where there is a submission.

19 Where any party to a submission to which this Act applies, or any person claiming under him, commences any legal proceedings against any other party to the submission, or any person claiming under him, in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time after appearance and before filing a written statement or taking any other steps in the proceedings, apply to the Court to stay the proceedings, and the Court, if satisfied that there is no sufficient reason why the matter should not be referred in accordance with the submission and that the applicant was, at the time when the proceedings were commenced, and still remains, ready and willing to do all things necessary to the proper conduct of the arbitration, may make an order staying the proceedings.

Power for High Court to make rules.

20. The High Court may make rules consistent with this Act as to—

(*a*) the filing of awards and all proceedings consequent thereon or incidental thereto;

(*b*) the filing and hearing of special cases and all proceedings consequent thereon or incidental thereto;

(*c*) the transfer to Presidency Courts of Small Causes for execution of awards filed, where the sum awarded does not exceed two thousand rupees;

(*d*) the staying of any suit or proceeding in contravention of a submission to arbitration; and,

(*e*) generally, all proceedings in Court under this Act.

Amendment of section 21, Act I, 1877.

21. In section 21 of the Specific Relief Act, 1877, after the words "Code of Civil Procedure" the words and figures "and the Indian Arbitration Act, 1899," shall be inserted, and for the words "a controversy" the words "present or future differences" shall be substituted.

Crown to be bound.

22. The provisions of this Act shall be binding on the Crown.

Special provision as to application of Act to Rangoon.

23 (1) This Act shall apply within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon in cases where, if the subject-matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted within those local limits.

(2) For the purposes of this Act, the local limits aforesaid shall be deemed to be a Presidency-town, and the Recorder of Rangoon shall have all the powers of a High Court.

THE INDIAN ARBITRATION ACT.—*cont*

THE FIRST SCHEDULE.

(*See section* 6.)

PROVISIONS TO BE IMPLIED IN SUBMISSIONS.

I. If no other mode of reference is provided, the reference shall be to a single arbitrator.

II. If the reference is to two arbitrators, the two arbitrators may appoint an umpire at any time within the period during which they have power to make an award.

III. The arbitrators shall make their award in writing within three months after entering on the reference, or after having been called on to act by notice in writing from any party to the submission, or on or before any later day to which the arbitrators, by any writing signed by them, may, from time to time, enlarge the time for making the award.

IV. If the arbitrators have allowed their time or extended time to expire without making an award, or have delivered to any party to the submission, or to the umpire, a notice in writing stating that they cannot agree, the umpire may forthwith enter on the reference in lieu of the arbitrators.

V. The umpire shall make his award within one month after the original or extended time appointed for making the award of the arbitrators has expired, or on or before any later day to which the umpire, by any writing signed by him, may, from time to time, enlarge the time for making his award.

VI. The parties to the reference, and all persons claiming through them respectively, shall, subject to the provisions of any law for the time being in force, submit to be examined by the arbitrators or umpire on oath or affirmation in relation to the matters in dispute, and shall, subject as aforesaid, produce before the arbitrators or umpire all books, deeds, papers, accounts, writing and documents within their possession or power, respectively, which may be required or called for, and do all other things which during the proceedings on the reference the arbitrators or umpire may require.

VII. The witnesses on the reference shall, if the arbitrators or umpire think fit, be examined on oath.

VIII. The award to be made by the arbitrators or umpire shall be final and binding on the parties and the persons claiming under them respectively.

IX. The costs of the reference and award shall be in the discretion of the arbitrators or umpire, who may direct to and by whom, and in what manner, those costs or any part thereof shall be paid, and may tax or settle the amount of costs to be so paid or any part thereof, and may award costs to be paid as between solicitor and client.

The costs must be ascertained and definitely stated in the award, otherwise they would be liable to taxation in the ordinary way *(Prebble and Robinson, In re* [*1892*],2 Q. B., 602*)*.

THE INDIAN ARBITRATION ACT.—*contd.*

THE SECOND SCHEDULE.

(See section 18.)

FORM I.

Submission to single arbitrator.

In the matter of the Indian Arbitration Act, 1899 :—

Whereas differences have arisen and are still subsisting between *A. B.* of and *C. D.* of concerning ;

Now we, the said *A. B.* and *C. D.* do hereby agree to refer the said matters in difference to the award of *X. Y.*

(Signed) *A. B.*

Dated the 189 . *C. D.*

FORM II.

Submission of particular dispute to single arbitrator.

In the matter of the Indian Arbitration Act, 1899 :—

Whereas differences have arisen and are still subsisting between *A. B.* of and *C. D.* of concerning ;

Now we, the said *A. B.* and *C. D.*, do hereby agree to refer the said matters in difference to the award of *X. Y.*

(Signed) *A. B.*

Dated the 189 . *C. D.*

FORM III.

Appointment of single arbitrator under agreement to refer future differences to arbitration.

In the matter of the Indian Arbitration Act, 1899 :—

Whereas by an agreement in writing, dated the day of 18 , and made between *A. B.* of and *C. D.* of , it is provided that differences arising between the parties thereto shall be referred to an arbitrator as therein mentioned ;

And whereas differences within the meaning of the said provision have arisen and are still subsisting between the said parties concerning ;

Now we, the said parties *A. B.* and *C. D.*, do hereby refer the said matters in difference to the award of *X. Y.*

(Signed) *A. B.*

Dated the 189 . *C. D.*

THE INDIAN ARBITRATION ACT.—*contd.*

The Second Schedule —contd.

FORM IV.

Enlargement of time by arbitrator bg endorsement on submission.

In the matter of the Indian Arbitration Act, 1899, and an arbitration between *A. B.* of and *C. D.* of :—

I hereby enlarge the time of making my award in respect of the matters in difference referred to me by the within (*or* above) submission until the day of 189

Dated the 189 . *(Signed) X. Y.,*
Arbitrator.

FORM V.

Special case.

In the matter of the Indian Arbitration Act, 1899, and an arbitration between *A. B.* of and *C. D.* of *:—

The following special case is, pursuant to the provisions of section 10, clause *(b)*, of the said Act, stated for the opinion of the :—

(Here state the facts concisely in numbered paragraphs.)

The questions of law for the opinion of the said Court are :—

First, whether.....

.....

Secondly, whether.....

.....

(Signed) X. Y.,

Dated the 189 . *Arbitrator.*

Form VI.

Award.

In the matter of the Indian Arbitration Act, 1899, and an arbitration between *A. B.* of and C. D of :—

Whereas in pursuance of an agreement in writing dated the day of 189 , and made between *A. B.* of and *C. D.* of ,

the said *A. B.* and *C. D.* have referred to me, *X. Y.*, the matters in difference between them concerning

(or as the case may be)

Now I, the said *X. Y.*, having duly considered the matters submitted to me, do hereby make my award as follows : -

award—

(1) that.....

.....

(2) that.....

.....

(*Signed*) *X. Y.,*

Dated the 189 . *Arbitrator.*

*Here specify the Court.

Rules of the Court of the Judicial Commissioner of Sind under Sec. 20 Arbitration Act IX of 1899 published at page 711 Part I, Sind Official Gazette, July-December 1902. (Vide also page 129 Part II, Chapter XII of the Rules of the Court of the Judicial Commissioner of Sind, 1908).

DISTRICT COURT JURISDICTION.

ARBITRATION.

Mode of Application.

1. All applications under the Indian Arbitration Act, 1899, hereinafter called the Act, shall be made by petition and, for the purposes of these Rules, the person making any application shall be the petitioner and the person served therewith the respondent.

Title of Application, &c.

2. All applications, affidavits and proceedings under the Act shall be instituted in the matter of the Arbitration and the matter of the Act.

Contents of Petition.

3. Every petition shall state the names, descriptions and places of residence of the parties, so far as they can be ascertained and shall contain and contain only a concise statement divided into paragraphs numbered consecutively, of the material facts and shall specify the nature of the relief asked for and the section of the Act under which it is sought.

Annexures to Petition.

4. There shall be annexed to every petition the submission and other documents, if any, relating to the subject matter of such petition or a certified copy or copies thereof, unless such document or copy has already been filed in the Court.

Signature to and Verification of Petition.

5. Every petition shall be signed and verified in the manner in the Code of Civil Procedure provided for signing and verifying plaints and no petition shall be received unless it be so signed and verified.

Persons on whom Notice to be served to be specified.

6. Every petition shall specify the persons affected thereby and upon whom notice has to be served as hereinafter provided. It shall also state whether any notices required by the Act to be served by the parties or arbitrators have been duly served on the parties concerned and the dates of their service.

Notice on Persons specified and others.

7. (*a*) Upon any application under the Act the Judge shall, if he do not summarily reject it, direct notice thereof to be given to all persons specified in the Petition as directed in Rule 6 and such other persons as may seem to him to be liable to be affected by the proceedings, requiring such persons to show cause within the time specified in the notice why the relief sought should not be granted and, if no sufficient cause be shown, the Judge shall pass such order as the circumstances of the case may require.

(*b*) In any application under these Rules the Judge may permit the proof of facts by affidavit as provided in the Civil Procedure Code.

DISTRICT COURT JURISDICTION—ARBITRATION.—*contd.*

Stay of Proceedings.

8. The Judge may stay proceedings under section 19 of the Act on such terms as he thinks fit but not without notice to the opposite party, except where it appears that the object of granting a stay would be defeated by the delay occasioned by the notice.

Issue of Notices.

9. All notices issued by the Court under the Act or under these Rules shall be served in the manner provided in the Civil Procedure Code.

Fees chargeable.

10. The pleaders' fees shall be calculated at the rates laid down for miscellaneous proceedings.

COURT FEES.

SCHEDULE I.

(Act VII of 1870 as amended up to date.)

Ad valorem Fees.

Number.		Proper Fee.
1. Plaint or memorandum of appeal (not otherwise provided for in this Act), presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value ex-exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Ten rupees.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or a part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Fifteen rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees upto thirty thousand rupees.	Twenty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Twenty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Twenty five rupees.
	Provided that the maximum fee leviable on plaint or memorandum of appeal shall be three thousand rupees.	

COURT FEES.

SCHEDULE I.—*contd.*

Ad valorem Fees.—contd.

Number.		Proper Fee.
2. Plaint *** in a suit for possession under [the Specific Relief Act, 1877, section 9.]	... ...	A fee of one-half the amount prescribed in the foregoing scale.
3. [*Repealed by Act No. VIII of* 1871.]		
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.	... ...	The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgement, if presented before the ninetieth day from the date of the decree.	... ...	One half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgement or order not being, or having the force of a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or Office, by any other Judicial or Executive Authority.	
	(*a*).—If the amount or value of the subject matter is fifty or less than fifty rupees.	Four annas.
	(b).—If such amount or value exceeds fifty rupees.	Eight annas.
	When such judgment or order is passed by a High Court.	One rupee.

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees—contd.

Number.		Proper Fee.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court—	
	(*a*).—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.	Eight annas.
	(*b*).—If such amount or value exceeds fifty rupees.	One rupee.
	When such decree or order is made by a High Court.	Four rupees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*).—When the stamp-duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.
	(*b*).—In any other case.	Eight annas.

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees.—contd.

Number.		Proper Fee.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report, or the like, taken out of any Civil or Criminal or Revenue Court or Office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Eight annas.
10. [*Repealed by the Guardians and Wards Act, VIII of* 1890.]		
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letter is made exceeds one thousand rupees but does not exceed ten thousand rupees.	Two per centum on such amount or value.
	When such amount or value exceed ten thousand rupees, but does not exceed fifty thousand rupees.	Two and one half per centum on such amount or value.
	When such amount or value exceeds fifty thousand rupees.	Three per centum on such amount or value.
	Provided that when, after the grant of a certificate under the Succession Certificate Act, 1889, or under the Regulation of of the Bombay Code No. VIII of 1827, in respect of any property included in an estate, a grant of probate or latters of administration is made in respect of the same estate, the fee payable in respect of the letter grant shall be reduced by the amount of the fee paid in respect of the former grant.	

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees.—contd.

Number.		Proper Fee.
12. Certificate under the the Succession Certificate Act, 1889.	In any case	Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act. Note—(1) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for, so for as such amount can be ascertained. (2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, for negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees.—contd.

Number.		Proper Fee.
12A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.	(1) As regards debts and securities.	The same fees as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be.
	(2) As regards other property in respect of which the certificate is granted.	
	When the amount or value of such property exceeds one thousand rupees, but does not exceed ten thousand rupees.	Two per centum on such amount or value.
	When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.	Two and one half per centum on such amount or value.
	When such amount or value exceeds fifty thousand rupees.	Three per centum on such amount or value.
13. Application to the Chief Court in the Punjab for the exercise of its jurisdiction under section 70 of the Punjab Courts Act, 1884, as amended by the Punjab Courts Act, 1899, or to the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under section 84 of the Punjab Tenancy Act, 1887.	When the amount or value of the subject-matter, in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.
14. Application to the Chief Court of Lower Burma, for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure or section 25 of the Provincial Small Cause Courts Act.	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem fees—contd.

Number.		Proper Fee.
15. Application to the Court of the Judicial Commissioner, Upper Burma, for the exercise of its revisioual jurisdiction under section 622, of the Code of Civil Procedure, section 25 of the Provincial Small Cause Courts Act, 1887, or section 17 of the Upper Burma Civil Courts Regulation, 1896.	When the amount or value of subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of apeal.

COURT FEES.

SCHEDULE I.—*contd*

Ad-valorem Fees.—contd.

Table of rates of ad-valorem fees leviable on the institution of suits.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	
Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	A.
0	5	0	6	320	330	24	12
5	10	0	12	330	340	25	8
10	15	1	2	340	350	26	4
15	20	1	8	350	360	27	0
20	25	1	14	360	370	27	12
25	30	2	4	370	380	28	8
30	35	2	10	380	390	29	4
35	40	3	0	390	400	30	0
40	45	3	6	400	410	30	12
45	50	3	12	410	420	31	8
50	55	4	2	420	430	32	4
55	60	4	8	430	440	33	0
60	65	4	14	440	450	33	12
65	70	5	4	450	460	34	8
70	75	5	10	460	470	35	4
75	80	6	0	470	480	36	0
80	85	6	6	480	490	36	12
85	90	6	12	490	500	37	8
90	95	7	2	500	510	38	4
95	100	7	8	510	520	39	0
100	110	8	4	520	530	39	12
110	120	9	0	530	540	40	8
120	130	9	12	540	550	41	4
130	140	10	8	550	560	42	0
140	150	11	4	560	570	42	12
150	160	12	0	570	580	43	8
160	170	12	12	580	590	44	4
170	180	13	8	590	600	45	0
180	190	14	4	600	610	45	12
190	200	15	0	610	620	46	8
200	210	15	12	620	630	47	4
210	220	16	8	630	640	48	0
220	230	17	4	640	650	48	12
230	240	18	0	650	660	49	8
240	250	18	12	660	670	50	4
250	260	19	8	670	680	51	0
260	270	20	4	680	690	51	12
270	280	21	0	690	700	52	8
280	290	21	12	700	710	53	4
290	300	22	8	710	720	54	0
300	310	23	4	720	730	54	12
310	320	24	0	730	740	55	8

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees.—contd.

Table of rates of ad-valorem fees, etc.,—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.		When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	
Rs.	Rs.	Rs.	A.	Rs.	Rs.	Rs.	A.
740	750	56	4	2,600	2,700	160	0
750	760	57	0	2,700	2,800	165	0
760	770	57	12	2,800	2,900	170	0
770	780	58	8	2,900	3,000	175	0
780	790	59	4	3,000	3,100	180	0
790	800	60	0	3,100	3,200	185	0
800	810	60	12	3,200	3,300	190	0
810	820	61	8	3,300	3,400	195	0
820	830	62	4	3,400	3,500	200	0
830	840	63	0	3,500	3,600	205	0
840	850	63	12	3,600	3,700	210	0
850	860	64	8	3,700	3,800	215	0
860	870	65	4	3,800	3,900	220	0
870	880	66	0	3,900	4,000	225	0
880	890	66	12	4,000	4,100	230	0
890	900	67	8	4,100	4,200	235	0
900	910	68	4	4,200	4,300	240	0
910	920	69	0	4,300	4,400	245	0
920	930	69	12	4,400	4,500	250	0
930	940	70	8	4,500	4,600	255	0
940	950	71	4	4,600	4,700	260	0
950	960	72	0	4,700	4,800	265	0
960	970	72	12	4,800	4,900	270	0
970	980	73	8	4,900	5,000	275	0
980	990	74	4	5,000	5,250	285	0
990	1,000	75	0	5,250	5,500	295	0
1,000	1,100	80	0	5,500	5,750	305	0
1,100	1,200	85	0	5,750	6,000	315	0
1,200	1,300	90	0	6,000	6,250	325	0
1,300	1,400	95	0	6,250	6,500	335	0
1,400	1,500	100	0	6,500	6,750	345	0
1,500	1,600	105	0	6,750	7,000	355	0
1,600	1,700	110	0	7,000	7,250	365	0
1,700	1,800	115	0	7,250	7,500	375	0
1,800	1,900	120	0	7,500	7,750	385	0
1,900	2,000	125	0	7,750	8,000	395	0
2,000	2,100	130	0	8,000	8,250	405	0
2,100	2,200	135	0	8,250	8,500	415	0
2,200	2,300	140	0	8,500	8,750	425	0
2,300	2,400	145	0	8,750	9,000	435	0
2,400	2,500	150	0	9,000	9,250	445	0
2,500	2,600	155	0	9,250	9,500	455	0

COURT FEES.

SCHEDULE I.—*contd.*

Ad-valorem Fees.—contd.

Table of rates of ad-valorem fees, etc.—contd.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,500	9,750	465 0	50,000	55,000	1,200 0
9,750	10,000	475 0	55,000	60,000	1,225 0
10,000	10,500	490 0	60,000	65,000	1,250 0
10,500	11,000	505 0	65,000	70,000	1,275 0
11,000	11,500	520 0	70,000	75,000	1,300 0
11,500	12,000	535 0	75,000	80,000	1,325 0
12,000	12,500	550 0	80,000	85,000	1,350 0
12,500	13,000	565 0	85,000	90,000	1,375 0
13,000	13,500	580 0	90,000	95,000	1,400 0
13,500	14,000	595 0	95,000	1,00,000	1,425 0
14,000	14,500	610 0	1,00,000	1,05,000	1,450 0
14,500	15,000	625 0	1,05,000	1,10,000	1,475 0
15,000	15,500	640 0	1,10,000	1,15,000	1,500 0
15,500	16,000	655 0	1,15,000	1,20,000	1,525 0
16,000	16,500	670 0	1,20,000	1,25,000	1,550 0
16,500	17,000	685 0	1,25,000	1,30,000	1,575 0
17,000	17,500	700 0	1,30,000	1,35,000	1,600 0
17,500	18,000	715 0	1,35,000	1,40,000	1,625 0
18,000	18,500	730 0	1,40,000	1,45,000	1,650 0
18,500	19,000	745 0	1,45,000	1,50,000	1,675 0
19,000	19,500	760 0	1,50,000	1,55,000	1,700 0
19,500	20,000	775 0	1,55,000	1,60,000	1,725 0
20,000	21,000	795 0	1,60,000	1,65,000	1,750 0
21,000	22,000	815 0	1,65,000	1,70,000	1,775 0
22,000	23,000	835 0	1,70,000	1,75,000	1,800 0
23,000	24,000	855 0	1,75,000	1,80,000	1,825 0
24,000	25,000	875 0	1,80,000	1,85,000	1,850 0
25,000	26,000	895 0	1,85,000	1,90,000	1,875 0
26,000	27,000	915 0	1,90,000	1,95,000	1,900 0
27,000	28,000	935 0	1,95,000	2,00,000	1,925 0
28,000	29,000	955 0	2,00,000	2,05,000	1,950 0
29,000	30,000	975 0	2,05,000	2,10 000	1,975 0
30,000	32,000	995 0	2,10,000	2,15,000	2,000 0
32,000	34,000	1,015 0	2,15,000	2,20,000	2,025 0
34,000	36,000	1,035 0	2,20,000	2,25,000	2,050 0
36,000	38,000	1,055 0	2,25,000	2,30,000	2,075 0
38,000	40,000	1,075 0	2,30,000	2,35,000	2,100 0
40,000	42,000	1,095 0	2,35,000	2,40,000	2,125 0
42,000	44,000	1,115 0	2,40,000	2,45,000	2,150 0
44,000	46,000	1,135 0	2,45,000	2,50,000	2,175 0
46,000	48,000	1,155 0	2,50,000	2,55,000	2,200 0
48,000	50,000	1,175 0	2,55,000	2,60,000	2,225 0

COURT FEES.

SCHEDULE I.—*concld.*

Ad valorum Fees.—concld,

Table of rates of ad-valorem fees etc.—concld.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,60,000	2,65,000	2,250 0	3,40,000	3,45,000	2,650 0
2,65,000	2,70,000	2,275 0	3,45,000	3,50,000	2,675 0
2,70,000	2,75,000	2,300 0	3,50,000	3,55,000	2,700 0
2,75,000	2,80,000	2,325 0	3,55,000	3,60,000	2,725 0
2,80,000	2,85,000	2,350 0	3,60,000	3,65,000	2,750 0
2,85,000	2,90,000	2,375 0	3,65,000	3,70,000	2,775 0
2,90,000	2,95,000	2,400 0	3,70,000	3,75,000	2,800 0
2,95,000	3,00,000	2,425 0	3,75,000	3,80,000	2,825 0
3,00,000	3,05,000	2,450 0	3,80,000	3,85,000	2,850 0
3,05,000	3,10,000	2,475 0	3,85,000	3,90,000	2,875 0
3,10,000	3,15,000	2,500 0	3,90,000	3,95,000	2,900 0
3,15,000	3,20,000	2,525 0	3,95,000	4,00,000	2,925 0
3,20,000	3,25,000	2,550 0	4,00,000	4,05,000	2,950 0
3,25,000	3,30,000	2,575 0	4,05,000	4,10,000	2,975 0
3,30,000	3,35,000	2,600 0	4,10,000	...	3,000 0
3,35,000	3,40,000	2,625 0	...	...	...

Aug 29th to 30th

Atta	0-1-6
Ghee	-0-3-0
Condiments	0-0-9
Potatoes	0-0-6
Ale	0-1-6
Dahi	0-0-6
Veget:	0-1-0
Coals	0-2-0

4/-

Dear Sir
Thanksum
Thanksum

Chamba
July 29th 1912

Dear Sir

Could you please return those 2 black bear skins to Diana Mochi, as he

Schedule II.—Criminal Procedure, abridged.

N.B.—(1) Cognizable offence is one which the Police may take cognizance of and for which they may arrest without warrant.

(2) Non-cognizable is the reverse of cognizable.

(3) The offences mentioned in the Table under S. 345 Criminal Procedure are compoundable.

Abbreviations.—C. S.—Court of Sessions; C. P.—Chief Presidency Magistrate; D.—District Magistrate; P.—Presidency Magistrate; 1st, 2nd, A. mean Magistrate of the 1st or 2nd Class or any Magistrate respectively; S. E.—Specially Empowered; Comp.—Compoundable; Bail.—Bailable.

Chapter VI. Offences against the State.

1 Section.	2 Cog. or Non-cog.	3 Bail or not.	4 Comp. or not.	Court.
121 to 130	Non-cog. ...	Not ex. 129 ...	Uncomp. ...	121-124, 125-128, 130, C. S. 124 A., C. S., C. P., D., 1st. S. E; 129, C. S. P. 1st.

Chapter VII.—Offences Relating to the Army and Navy.

131 to 140	Cog, except 137 ...	Not ex. 135-140 ...	Uncomp. ...	131-132, 134, C. S. 135-138, P. 1st, 2nd; 133, C. S. P. 1st; 140 A.

Chapter VIII.—Offences against the Public Tranquility.

143 te 160 ...	Cog. except 153A, 156, & 160.	Bail, ex, 153A. ...	Uncomp. ...	143-147, 151, 153, 160, A; 148, 152, C. S. P. 1st; 153 A, P, 1st; 154-159, P. 1st, 2nd.

Chapter IX.—Offences By or Relating to Public Servants.

161 to 171 ...	Non-cog. ex. 170 & 171.	Bail ...	Uncom. ...	161, 162, 164, 167, C. S. P. 1st; 163, 168, 169, P. 1st; 165, 166, P. 1st, 2nd; 170-71A.

Chapter X.—Contempts of the Lawful Authority of Public Servants.

172 to 190 ...	Non-cog. ...	Bail ...	Uncomp. ...	172, 174, A; 173, 176, 177, 182-190, P. 1st, 2nd; 181 C. S. P. 1st; 175, 178-180 Court of Offence.

Chapter XI.—False Evidence and Offences against Public Justice.

193 to 229 ...	Non-cog, ex. 212, 216, & 216A, 224 to 225 & 225B & 226.	Bail, ex, 194 to 195, 222, 225 to 225A & 226 & 227.	Uncomp. ...	193, 196-200, 201A. 205, 211A, 212, 212A, 213A, 214A, 216, 216A, 221A, 222B, 225A, 225A, C. S. P. 1st; 194, 195, 201, 211B, 213, 214, 218-221, 222A, 225B, 225C, 225D, 226 C. S. only; 202, 206, 217, 221B, 223, 224, 225, 225Ab, P. 1st, 2nd; 201B, 204. 208 to 211, 212B. 213B. 214B, 215, 216B, 228, court of offence; 229, P. 1st.

Chapter XII.—Offences Relating to Coin and Government Stamps.

231 to 263A	Cog. ...	Not ex. 255 to 363A...	Uncomp. ...	231-32, 234-235A, 236, 238, 244-45, 255, 256, 257, 258, C S. only; 233, 235, 237, 239, 240, 242, 243, 246-53, 259-61, 263, C.S.P. 1st; 241, 254, 262, P. 1st, 2nd; 263A, P. 1st.

Chapter XIII.—Offences Relating to Weights and Measures.

264 to 267	Non-cog. ...	Bail ...	Uncomp. ...	P, 1st, 2nd.

Chapter XIV.—Offences Affecting the Public Health, Safety, Convenience, Decency and Morals.

269 to 294A,	Cog. ex. 271 to 276, 278, 284, 287, 288, 290, and 294A.	Bail ...	Uncomp. ...	269-76, 280, 282, 283, 284, 287, 288, 291, 292, 293, 294, P. 1st, 2nd; 277-79, 285, 286, 289, 290, 294A, A; 281, C. S.

Chapter XV.—Offences Relating to Religion.

295 to 298	Cog. ex. 298 ...	Bail... ...	Uncomp. ex. 298 ...	P, 1st 2nd.

Chapter XVI.—Offences Affecting the Human Body. Offences Affecting Life.

302 to 311	Cog.	Not ex. 304A, 308 and 309.	Uncomp. ...	302-4, 305-8, 311, C. S. only; 304A, C.S.P. 1st; 309, P. 1st, 2nd.

Of the Causing of Miscarriage; of Injuries to Unborn Children; of the Exposure of Infants; and of the Concealment of Births.

312 to 318	Non-cog, ex, 317 and 318	Not ex 312-317 and 318.	Uncomp. ...	312-17, C. S. only. 318 C. S. P. 1st, 2nd.

		Of Hurt.		
323 to 338	Cog. except 323 & 334.	Bail ex. 326 to 329, 331, 333.	Comp. ex. 326 to 333 and 336.	323, 334, 336, A; 326, 332, C. S. P. 1st; 327-331, 333, C. S. only. 337,338, P. 1st, 2nd; 324, 325, 335, C. S. P. 1st & 2nd.
		Of Wrongful Restraint and Wrongful Confinement.		
341 to 348	Cog. ex. 345 ...	Bail... ...	Uncomp. ex. 341, 342.	342, 343, P. 1st, 2nd; 344-47, C. S. P. 1st 2nd; 348, C. S. P. 1st; 341, A.
		Of Criminal Force and Assault.		
352 to 358	Non-cog. ex. 353, 354, 356 and 357.	Bail ex. 356 ...	Comp. ex. 353, 354, 356 and 357.	352, 356-58, A; 353-55, P. 1st, 2nd.
		Of Kidnapping, Abduction, Slavery and Forced Labour.		
263 to 374	Cog. ex. 370 ...	Not bail ex. 370 & 374	Uncomp, ex, 374 ...	363, 365, 369, 372, 373, C. S. P. 1st; 364, 366, 367, 368, 370, 371, C. S. only. 374, A.
		Of Rape.		
376	Non-cog. Wife (*a*) Cog.-other (*b*). ...	(*a*) Bail, (*b*) not Bail	Uncomp. ...	C. S.
		Of Unnatural Offences.		
377	Cog.... ...	Not... ...	Uncomp. ...	C. S. P. 1st.

		Chapter XVII.—Offences Against Property.		
379 to 382	Cog....	Not ...	Uncomp.	379, 380, A ; 381, C. S. P. 1st, 2nd ; 382, C. S. P. 1st.
		Of Extortion.		
384 to 389	Non-cog.	Bail ex. 386, 387	Uncomp....	384, 385, C. S. P. 1st, 2nd; 386-89, C. S.
		Of Robbery and Dacoity.		
392 to 402	Cog...	Not ...	Uncomp...	392-94, 401, C. S. P. 1st ; 395-400, 402, C.S. only.
		Of Criminal Misappropriation of Property.		
403 to 405	Non-cog.	Bail...	Uncomp.	403, A ; 404-5, C. S. P. 1st, 2nd.
		Of Criminal Breach of Trust.		
406 to 409	Cog.	Not...	Uncomp.	406, 408, C.S.P. 1st, 2nd ; 407, 409, C.S. P, 1st.
		Of the Receiving of Stolen Property.		
411 to 414	Cog....	Not ...	Uncomp.	411, 414, C.S.P. 1st, 2nd ; 412, 413, C. S, only.
		Of Cheating.		
417 to 420	Non-cog. ex. 419&420	Bail...	Uncomp....	417, P. 1st, 2nd ; 418-19, C. S. P. 1st, 2nd ; 420, C. S. P. 1st.

		Of Fraudulent Deeds and Disposition of Property.		
421 to 424	Non-cog. ...	Bail... ...	Uncomp. ...	P. 1st, 2nd.
		Of Mischief.		
426 to 440	Non-cog. ex. 428 to 433 & 435 to 440.	Bail ex. 436 to 440.	Uncomp. ex. 426 and 427... ...	426,A. 427-28, 434, P. 1st, 2nd; 429-32, C. S. P. 1st, 2nd; 433, 436-39, C. S. only; 435, 440, C. S. P. 1st.
		Of Criminal Trespass.		
447 to 462	Cog.	Bail ex. 449, 450, 451A to 462.	Uncomp. ex. 447 and 448.	447-48, 451 A; 449, 450, 459, 460 C. S. only; 451A, 452, 454, 456, 457, 462, C. S. P. 1st, 2nd; 453. 461, P. 1st, 2nd; 455, 458, C. S. P. 1st.
		Chapter XVIII.—Offences Relating to Documents and to Trade or Property Marks.		
465 to 477A	Non-cog. ex. 467A, 471A,	Bail ex. 466 to 468 and 476 to 477A.	Uncomp. ...	465, 468, 469, 471, C.S.P. 1st; 466, 467, 477, A. C. S. only.
		Of Trade and Property Marks.		
482 to 489	Non-cog. ...	Bail	Uncomp. ...	482, 483, 486, 489, P. 1st, 2nd; 484-85, C. S. P. 1st; 487, 488, C. S. P. 1st&2nd.
		Chapter XIX.—Criminal Breach of Contracts of Service.		
490 to 492	Non-cog. ...	Bail... ...	Comp. ...	P. 1st, 2nd.
		Chapter XX.—Offences Relating to Marriage.		
493 to 498	Non-cog. ...	Not ex. 494, 497 & 498	Comp. ex. 493-96 ...	493-96 C. S. only, 497 C. S. P. 1st; 498, P. 1st & 2nd.
		Chapter XXI.—Defamation.		
500 to 502	Non-cog. ...	Bail... ...	Comp. ...	C. S. P. 1st.
		Chapter XXII.—Criminal Intimidation, Insult and Annoyance.		
504 to 510	Non-cog. ...	Bail ex 505... ...	Uncomp. ex. 504 & 506.	504, 510, A; 505, 509, P. 1st; 506A, 507, C. S. P. 1st; 506, 508, P. 1st. 2nd.

511 According as the offence, is one in respect of which the police may arrest without warrant or not.	According as the offence, contemplated by the offender, is bailable or not.	Compoundable when the offence, attempted is compoundable.	Court by which offence, attempted is triable.
	Offence Against Other Laws.		
Offence.		Bailable or not.	Compoundable or not.
If punishable with death, transportation or Imprt, for 7 years or upwards.	Cog....	Not	Uncomp. C. S.
If punishable with Imprisonment for 3 years and upwards but less than seven.	Cog....	Not	Uncomp. C. S. P. 1st.
If punishable with Imprisonment for 1year and upward, but less than 3 years.	Non-cog.	Bail	Uncomp. C. S. P. 1st, 2nd.
If punishable with Imprisonment for less than year or with fine only.	Non-cog.	Bail	Uncomp. A.

LIMITATION.

THE FIRST SCHEDULE.

First Division Suits

Description of Suit.	Period of limitation.	Time from which period begins to run.
	Part I.—Thirty days.	
1.—To contest an award of the Board of Revenue under the Waste Lands (Claims) Act, XXIII of 1863.	Thirty days.	When notice of the award is delivered to the plaintiff.
	Part II.—Ninety days.	
2.—For compensation for doing or for omitting to do an act alleged to be in pursuance of any enactment in force for the time being in British India.	Ninety days.	When the act or omission takes place.
	Part III.—Six months.	
3.—Under the Specific Relief Act, I of 1877, section 9, to recover possession of immoveable property.	Six months.	When the dispossession occurs
4.—Under the Employers and Workmen (Disputes) Act, XI of 1860, section I.	Ditto ...	When the wages, hire or price of work claimed accrue or accrues due.
5.—Under the summary procedure referred to in section 128 (2)(f) of the Code of Civil procedure, V of 1908.	Ditto ...	When the debt or liquidated demand becomes payable or when the property becomes recoverable.
	Part IV.—One year.	
6.—Upon a Statute, Act, Regulation or Bye-law, for a penalty or forfeiture.	One year.	When the penalty or forfeiture is incurred.
7.—For the wages of a household servant, artisan or labourer not provided for by this schedule, article 4.	Ditto ...	When the wages accrue due.
8.—For the price of food or drink sold by the keeper of a hotel, tavern or lodging-house.	Ditto ...	When the food or drink is delivered.

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part IV.—One year.	
9.—For the price of lodging.	One year.	When the price becomes payable.
10.—To enforce a right of preemption, whether the right is founded on law, or general usage, or on special contract.	Ditto. ...	When the purchaser takes, under the sale sought to be impeached, physical possesion of the whole of the property, sold, or, where the subject of the sale does not admit of physical possession, when the instrument of sale is registered.
11.—By a person against whom any of the following orders has been made to establish the right which he claims to the property comprised in the order. (1) Order under the Code of Civil Procedure Act, V of 1908, on a claim preferred to, or an objection made to the attachment of, property attached in execution of a decree ; (2) Order under section 28 of the Presidency Small Cause Courts Act, XV of 1882.	Ditto....	The date of the order.
11A.—By a person against whom an order has been made under the Code of Civil Procedure, 1908, upon an application by the holder of a decree for the possession of immoveable property or by the purchaser of such property sold in execution of a decree, complaining of resistance or obstruction to the delivery of possession thereof, or upon an application by any person dispossessed of such property in the delivery of possession thereof to the decree-holder or purchaser, to establish the right which he claims to the present possession of the property comprised in the order.	Ditto. ...	The date of the order.
12.—To set aside any of the follow-	Ditto. ...	

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
ing sales :—	*Part IV.—One year.*	
(*a*) sale in execution of a decree of a Civil Court ; (*b*) sale in pursuance of a decree or order of a Collector or other officer of revenue ; (*c*) sale for arrears of Government revenue, or for any demand recoverable as such arrears ; (*d*) sale of a patni taluq sold for current arrears of rent. *Explanation.*—In this article "patni" includes any intermediate tenure saleable for current arrears of rent.	One year.	When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.
13.—To alter or set aside a decision or order of a Civil Court in any proceeding other than a suit.	Ditto. ...	The date of the final decision or order in the case, by a Court competent to determine it finally.
14.—To set aside any act or order of an officer of Government in his official capacity, not herein otherwise expressly provided for.	Ditto. ..	The date of the act or decree.
15.—Against Government to set aside any attachment, lease or transfer of immoveable property by the revenue authorities for arrears of Government revenue.	Ditto. ...	When the attachment, lease or transfer is made.
16.—Against Government to recover money paid under protest in satisfaction of a claim made by the revenue-authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	Ditto. ...	When the payment is made.
17.—Against Government for compensation for land acquired for public purposes.	Ditto. ...	The date of determining the amount of the compensation.
18.—Like suit for compensation when the acquisition is not completed.	Ditto. ...	The date of the refusal to complete.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part IV.—One year.	
19.—For compensation for false imprisonment.	One year.	When the imprisonment ends.
20.—By executors or representatives under the Legal Representatives' Suits Act, XII of 1855.	Ditto ...	The date of the death of the person wronged.
21.—By executors, administrators or representatives under the Indian Fatal Accidents Act, XIII of 1855.	Ditto ...	The date of the death of the person killed.
22.—For compensation for any injury to the person.	Ditto ...	When the injury is committed.
23.—For compensation for malicious prosecution.	Ditto ...	When the plaintiff is acquitted, or the prosecution is otherwise terminated.
24.—For compensation for libel.	Ditto ...	When the libel is published.
25.—For compensation for slander.	Ditto ...	When the words are spoken, or, if the words are not actionable in themselves, when the special damage complained of results.
26.—For compensation for loss of service occasioned by the seduction of the plaintiff's servant or daughter.	Ditto ...	When the loss occurs.
27.—For compensation for inducing a person to break a contract with the plaintiff.	Ditto ...	The date of the breach.
28.—For compensation for an illegal, irregular or excessive distress.	Ditto ...	The date of the distress.
29.—For compensation for wrongful seizure of moveable property under legal process.	Ditto ...	The date of the seizure.
30.—Against a carrier for compensation for losing or injuring goods.	Ditto ...	When the loss of the injury occurs.
31.—Against a carrier for compensa-	Ditto ...	When the goods ought to

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part IV.—One year.	
tion for non-delivery of, or delay in delivering, goods.	One year.	be delivered
32.—Against one who, having a right to use property for specific purposes, perverts it to other purposes.	Ditto ...	When perversion first becomes known to the person injured thereby.
	Part V.—Two years.	
33.—Under the Legal Representatives' Suits Act, XII of 1855, against an executor.	Two years.	When the wrong complained of is done.
34.—Under the same Act, against an administrator.	Ditto ...	Ditto
35.—Under the same Act against any other representative.	Ditto ...	Ditto
36.—For compensation for any malfeasance, misfeasance or non-feasance independent of contract and not herein specially provided for.	Ditto ...	When the malfeasance, misfeasance or non-feasance takes place.
	Part VI.—Three years.	
37.—For compensation for obstructing a way or a water-course.	Three years.	The date of the obstruction.
38.—For compensation for diverting a water-course.	Ditto ...	The date of the diversion.
39.—For compensation for trespass upon immoveable property.	Ditto ...	The date of the trespass.
40.—For compensation for infringing copyright or any other exclusive privilege.	Ditto ...	The date of the infringement.
41.—To restrain waste.	Ditto ...	When the waste begins.
42.—For compensation for injury caused by an injunction wrongfully obtained.	Ditto ...	When the injunction ceases.
43.—Under the Indian Succession Act, X of 1865, section 320 or section 321, or under the Probate and Ad-	Ditto ...	The date of the payment or distribution.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
ministration Act, V of 1881, section 139 or section 140, to compel a refund by a person to whom an executor or administrator has paid a legacy or distributed assets.	Three years.	The date of the payment or distribution.
44.—By a ward who has attained majority, to set aside a transfer of property by his guardian.	Ditto ...	When the ward attains majority.
45.—To contest an award under any of the following Regulations of the Bengal Code:—		
The Bengal Land-Revenue Settlement Regulation, VII of 1822;	Ditto ...	The date of the final award or order in the case.
The Bengal Land-Revenue Settlement Regulation, IX of 1825;		
The Bengal Land Revenue (Settlement and Deputy Collectors) Regulation, IX of 1833.		
46.—By a party bound by such award to recover any property comprised therein.	Ditto ...	The date of the final award or order in the case.
47.—By any person bound by an order respecting the possession of immoveable property made under the Code of Criminal Procedure, V of 1898, or the Mamlatdars' Courts Act, Bom. II of 1906, or by any one claiming under such person, to recover the property comprised in such order.	Ditto ...	The date of the final order in the case.
48.—For specific moveable property lost or acquired by theft, or dishonest misappropriation or conversion. or for compensation for wrongfully taking or detaining the same.	Ditto ...	When the person having the right to the possession of the property first learns in whose possession it is.
49.—For other specific moveable property, or for compensation for wrongfully taking or injuring or wrongfully detaining the same.	Ditto ...	When the property is wrongfully taken or injured, or when the detainer's possession becomes unlawful.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
50.—For the hire of animals, vehicles, boats or house-hold furniture.	Three years.	When the hire becomes payable.
51.—For the balance of money advanced in payment of goods to be delivered.	Ditto ...	When the goods ought to be delivered.
52.—For the price of goods sold and delivered, where no fixed period of credit is agreed upon.	Ditto ...	The date of the delivery of the goods.
53.—For the price of goods sold and delivered to be paid for after the the expiry of a fixed period of credit.	Ditto ...	When the period of credit expires.
54.—For the price of goods sold and delivered to be paid for by a bill of exchange, no such bill being given.	Ditto ...	When the period of the proposed bill elapses.
55.—For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	Ditto ...	The date of the sale.
56.—For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Ditto ...	When the work is done.
57.—For money payable for money lent.	Ditto ...	When the loan is made.
58.—Like suit when the lender has given a cheque for the money.	Ditto ...	When the cheque is paid.
59.—For money lent under an agreement that it shall be payable on demand.	Ditto ...	When the demand is made.
60.—For money deposited under an agreement that it shall be payable on demand, including money of a customer in the hands of his banker so payable.	Ditto ...	When the demand is made.
61.—For money payable to the plaintiff for money paid for the defendant.	Ditto ...	When the money is paid.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI. Three years.	
62.—For money payable by the defendant to the plaintiff for money received by the defendant for the plaintiff's use.	Three years.	When the money is received.
63.—For money payable for interest upon money due from the defendant to the plaintiff.	Ditto ...	When the interest becomes due.
64.—For money payable to the plaintiff for money found to be due from the defendant to the plaintiff on accounts stated between them.	Ditto ...	When the accounts are stated in writing signed by the defendant or his agent duly authorized in this behalf, unless where the debt is, by a simultaneous agreement in writing signed as aforesaid, made payable at a future time, and then when that time arrives.
65.—For compensation for breach of a promise to do anything at a specified time, or upon the happening of a specified contingency.	Ditto ...	When the time specified arrives or the contingency happens.
66.—On a single bond, where a day is specified for payment.	Ditto ...	The day so specified.
67.—On a single bond, where no such day is specified.	Ditto ...	The date of executing the bond.
68.—On a bond subject to a condition.	Ditto ...	When the condition is broken.
69.—On a bill of exchange or promissory note payable at a fixed time after date.	Ditto ...	When the bill or note falls due.
70.—On a bill of exchange payable at sight, or after sight, but not at a fixed time.	Ditto ...	When the bill is presented.
71.—On a bill of exchange accepted payable at a particular place.	Ditto ...	When the bill is presented at that place.
72.—On a bill of exchange or promissory note payable at a fixed time after sight or after demand.	Ditto ...	When the fixed time expires.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
73.—On a bill of exchange or promissory note payable on demand and not accompanied by any writing restraining or postponing the right to sue.	Three years.	The date of the bill or note.
74.—On a promissory note or bond payable by instalments.	Ditto ...	The expiration of the first term of payment as to the part then payable; and for the other parts, the expiration of the respective terms of payment.
75.—On a promissory note or bond payable by instalments, which provides that, if default be made in payment of one or more instalments, the whole shall be due.	Ditto ...	When the default is made, unless where the payee or obligee waives the benefit of the provision, and then when fresh default is made in respect of which there is no such waiver.
76.—On a promissory note given by the maker to a third person to be delivered to the payee after a certain event should happen.	Ditto ...	The date of the delivery to the payee.
77.—On a dishonoured foreign bill, where protest has been made and notice given.	Ditto ...	When the notice is given.
78.—By the payee against the drawer of a bill of exchange, which has been dishonoured by non-acceptance.	Ditto ...	The date of the refusal to accept.
79.—By the acceptor of an accomodation-bill against the drawer.	Ditto ...	When the acceptor pays the amount of the bill.
80.—Suit on a bill of exchange, promissory note or bond not herein expressly provided for.	Ditto ...	When the bill, note or bond becomes payable.
81.—By a surety against the principal debtor.	Ditto ...	When the surety pays the creditor.
82.—By a surety agaiast a co-surety.	Ditto ...	When the surety pays anything in excess of his own share.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
83.—Upon any other contract to indemnify.	Three years.	When the plaintiff is actually damnified.
84.—By an attorney or vakil for his costs of a suit or a particular business, there being no express agreement as to the time when such costs are to be paid.	Ditto ...	The date of the termination of the suit or business, or (where the attorney or vakil properly discontinues the suit or business) the date of such discontinuance.
85.—For the balance due on a mutual, open and current account where there have been reciprocal demands bstween the parties.	Ditto ...	The close of the year in which the last item admitted or proved is entered in the account; such year to be computed as in the account.
86.—On a policy of insurance, when the sum assured is payable immediately after proof of the death or loss has been given to or received by the insurers.	Ditto ...	When proof of the death or loss is given or received to or by the insurer, whether by or from the plaintiff, or any other person.
87.—By the assured to recover premia paid under a policy voidable at the election of the insurers.	Ditto ...	When the insurers elect to avoid the policy.
88.—Against a factor for an account.	Ditto ...	When the account is, during the continuance of the agency, demanded and refused or, where no such demand is made when the agency terminates.
89.—By a principal against his agent for moveable property received by the latter and not accounted for.	Ditto ...	When the account is, during the continuance of the agency demanded and refused or, where no such demand is made when the agency terminates.
90.—Other suits by principals against agents for neglect or misconduct.	Ditto ...	When the neglect or misconduct becomes known to the plaintiff.

LIMITATION.—*contd.*

Description of suit.	Period of limitation,	Time from which period begins to run.
	Part VI.—Three years.	
91.—To cancel or set aside an instrument not otherwise provided for.	Three years.	When the facts entitling the plaintiff to have the instrument cancelled or set aside become known to him.
92.—To declare the forgery of an instrument issued or registered.	Ditto ...	When the issue or registration becomes known to the plaintiff.
93.—To declare the forgery of an instrument attempted to be enforced against the plaintiff.	Ditto ...	The date of the attempt.
94.—For property which the plaintiff has conveyed while insane.	Ditto ...	When the plaintiff is restored to sanity, and has knowledge of the conveyance.
95.—To set aside a decree obtained by fraud, or for other relief on the ground of fraud.	Ditto ...	When the fraud becomes known to the party wronged.
96.—For relief on the ground of mistake.	Ditto ...	When the mistake becomes known to the plaintiff.
97.—For money paid upon an existing consideration which afterwards fails.	Ditto ...	The date of the failure.
98.—To make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust.	Ditto ...	The date of the trustee's death, or, if the loss has not then resulted, the date of the loss.
99.—For contribution by a party who has paid the whole or more than his share of the amount due under a joint decree, or by a sharer in a joint estate who has paid the whole or more than his share of the amount of revenue due from himself and co-sharers.	Ditto ...	The date of the payment in excess of the plaintiff's own share.
100.—By a co-trustee to enforce against the estate of a deceased trustee a claim for contribution.	Ditto ...	When the right to contribution accrues.
101.—For a seaman's wages.	Ditto ...	The end of the voyage during which the wages are earned.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
102.—For wages not otherwise expressly provided for by this schedule.	Three years.	When the wages accrue due.
103.—By a Muhammadan for exigible dower (*mu'wajjal*).	Ditto ...	When dower is demanded and refused or (where, during the continuance of the marriage, no such demand has been made) when the marriage is dissolved by death or divorce.
104.—By a Muhammadan for deferred dower (*mu' wajjal.*)	Ditto ...	When the marriage is dissolved by death or divorce.
105.—By a mortgagor after the mortgage has been satisfied, to recover surplus collections received by the mortgagee.	Ditto ...	When the mortgagor re-enters on the mortgaged property.
106.—For an account and a share of the profits of a dissolved partnership.	Ditto ...	The date of the dissolution.
107.—By the manager of a joint estate of an undivided family for contribution, in respect of a payment made by him on account of the estate.	Ditto ...	The date of the payment.
108.—By a lessor for the value of trees cut down by his lessee contrary to the terms of the lease.	Ditto ...	When the trees are cut down.
109.—For the profits of immoveable property belonging to the plaintiff which have been wrongfully received by the defendant.	Ditto ...	When the profits are received.
110.—For arrears of rent.	Ditto ...	When the arrears become due.
111.—By a vendor of immoveable property for personal payment of unpaid purchase-money.	Ditto ...	The time fixed for completing the sale, or (where the title is accepted after the time fixed for completion) the date of the acceptance.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VI.—Three years.	
112.—For a call by a company registered under any Statute or Act.	Three years.	When a call is payable.
113.—For specific performance of a contract.	Ditto ...	The date fixed for the performance, or, if no such date is fixed, when the plaintiff has notice that performance is refused.
114.—For the rescission of a contract.	Ditto ...	When the facts entitling the plaintiff to have the contract rescinded first become known to him.
115.—For compensation for the breach of any contract, express or implied, not in writing registered and not herein specially provided. for.	Ditto ...	When the contract is broken, (or where there are successive breaches) when the breach in respect of which the suit is instituted occurs, or (where the breach is continuing) when it ceases.
116.—For compensation for the breach of a contract in writing registered.	*Part VII.—Six years.* Six years.	When the period of limitation would begin to run against a suit brought on a similar contract not registered.
117.—Upon a foreign judgment as defined in the Code of Civil Procedure, Act V of 1908.	Ditto ...	The date of the judgment.
118.—To obtain a declaration that an alleged adoption is invalid, or never, in fact, took place.	Ditto ...	When the alleged adoption becomes known to the plaintiff.
119.—To obtain a declaration that an adoption is valid.	Ditto ...	When the rights of the adopted son, as such, are interfered with.
120.—Suit for which no period of limitation is provided elsewhere in this schedule.	Ditto ...	When the right to sue accrues.
121.—To avoid incumbrance or under tenures in an entire estate sold for arrears of Government revenue, or in a patni taluq or other saleable tenure sold for arrears of rent.	*Part VIII.—Twelve years.* Twelve years.	When the sale becomes final and conclusive.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VIII.—Twelve years.	
122.—Upon a judgment obtained in British India or a recognisance.	Twelve years.	The date of the judgment or re-cognisance.
123.—For a legacy or for a share of a residue bequeathed by a testator, or for a distributive share of the property of an intestate.	Ditto ...	When the legacy or share becomes payable or deliverable.
124.—For possession of an hereditary office. *Explanation.*—An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.	Ditto ...	When the defendant takes possession of the office adversely to the plaintiff.
125.—Suit during the life of a Hindu or Muhammadan female by a Hindu or Muhhammadan who, if the female died at the date of instituting the suit, would be entitled to the possession of land, to have an alienation of such land made by the female declared to be void except for her life or until her re-marriage.	Ditto ...	The date of the alienation
126.—By a Hindu governed by the law of the Mitakshara to set aside his father's alienation of ancestral property.	Ditto ...	When the alience takes possession of the property.
127.—By a person excluded from joint family property to enforce a right to share therein.	Ditto ...	When the exclusion becomes known to the plaintiff.
128.—By a Hindu for arrears of maintenance.	Ditto ...	When the arrears are payable.
129.—By a Hindu for a declaration of his right to maintenance.	Ditto ...	When the right is denied.
130.—For the resumption or assessment of rent-free land.	Ditto ...	When the right to resume or asses the land first accrues.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VIII.—Twelve years.	
131.—To establish a periodically recurring right.	Twelve years.	When the plaintiff is first refused the enjoyment of the right.
132.—To enforce payment of money charged upon immoveable property, *Explanation.*—The allowance and fees respectively called *malikana* and *haqqs* shall, for the purpose of this article, be deemed to be money charged upon immoveable property.	Ditto ...	When the money sued for becomes due.
133.—To recover moveable property conveyed or bequeathed in trust, deposited or pawned, and afterwards bought from the trustee, depositary or pawnee for a valuable consideration.	Ditto ...	The date of the purchase.
134.—To recover possession of immoveable property conveyed or bequeathed in trust or mortgaged and afterwards transferred by the trustee or mortgagee for valuable consideration.	Ditto ...	The date of the transfer.
135.—Suit instituted in a Court not established by Royal Charter, by a mortgagee for possession of immoveable property mortgaged.	Ditto ...	When the mortgagor's right to possession determines.
136.—By a purchaser at a private sale for possession of immoveable property sold when the vendor was out of possession at the date of the sale.	Ditto ...	When the vendor is first entitled to possession.
137.—Like suit by a purchaser at a sale in execution of a decree, when the judgment-debtor was out of possession at the date of the sale.	Ditto ...	When the judgment-debtor is first entitled to possession.
138.—Like suit by a purchaser at a sale in execution of a decree, when the judgment-debtor was in possession at the date of the sale.	Ditto ...	The date when the sale becomes absolute.

LIMITATION.—*contd.*

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part VIII.—Twelve years.	
139.—By a landlord to recover possession from a tenant.	Twelve years.	When the tenancy is determined.
140.—By a remainder man, a reversioner (other than a landlord) or a devisee, for possession of immoveable property.	Ditto ...	When his estate falls into possession.
141.—Like suit by a Hindu or Muhammadan entitled to the possession of immoveable property on the death of a Hindu or Muhammadan female.	Ditto ...	When the female dies.
142.—For possession of immoveable property when the plaintiff, while in possession of the property, has been dispossessed or has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance.
143.—Like suit, when the plaintiff has become entitled by reason of any forfeiture or breach of condition.	Ditto ...	When the forfeiture is incurred or the condition is broken.
144.—For possession of immoveable property or any interest therein not hereby otherwise specially provided for.	Ditto ...	When the possession of the defendant becomes adverse to the plaintiff.
	Part IX.—Thirty years.	
145.—Against a depositary or pawnee to recover moveable property deposited or pawned.	Thirty years.	The date of the deposit or pawn.
146.—Before a Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction by a mortgagee to recover from the mortgagor the possession of immoveable property mortgaged.	Ditto ...	When any part of the principal or interest was last paid on account of the mortgage-debt.
146A.—By or on behalf of any local authority for possession of any public street or road or any part thereof from which it has been dispossessed or of which it has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance. (New.)
	Part X.—Sixty years.	
147.—By a mortgagee for fore-closure or sale.	Sixty years.	When the money secured by the mortgage becomes due.

Description of suit.	Period of limitation.	Time from which period begins to run.
	Part X.—Sixty years.	
148.—Against a mortgagee to redeem or to recover possession of immoveable property mortgaged.	Sixty years.	When the right to redeem or to recover possession accrues: Provided that all claims to redeem arising under instruments of mortgage of immoveable property situate in Lower Burma which had been executed before the first day of May 1863, shall be governed by the rules of limitation in force in that province immediately before the same day.
149.—Any suit by or on behalf of the Secretary of State for India in Council.	Ditto ...	When the period of limitation would begin to run under this Act against a like suit by a private person.

Second Division: Appeals.

Description of appeal.	Period of limitation.	Time from which period begins to run.
150.—Under the Code of Criminal Procedure, V Act of 1898, from a sentence of death passed by a Court of Session.	Seven days.	The date of the sentence.
151.—From a decree or order of any of the High Courts of Judicature at Fort William, Madras and Bombay or the Chief Court of the Punjab or the Chief Court of Lower Burma in the exercise of its original jurisdiction.	20 days ...	The date of the decree or order.
152.—Under the Code of Civil Procedure, V of 1908, to the Court of a District Judge.	30 days ...	The date of the decree or order appealed from.

LIMITATION.—*contd.*

Description of appeal.	Period of limitation.	Time from which period begins to run.
153.—Under the same Code, to a High Court from an order of a Subordinate Court refusing leave to appeal to His Majesty in Council.	30 days ...	The date of the order.
154.—Under the Code of Criminal Procedure, 1898, to any Court other than a High Court.	Ditto ...	The date of the sentence or order appealed from.
155.—Under the same Code to a High Court, except in the cases provided for by article 150 and article 157.	60 days ...	The date of the sentence or order appealed from.
156.—Under the Code of Civil Procedure, V of 1908, to a High Court, except in the cases provided for by article 151 and article 153.	90 days ...	The date of the decree or order appealed from.
157.—Under the Code of Criminal Procedure, V of 1898, from an order of acquittal.	6 months ...	The date of the order appealed from.

Third Division: Applications.

Description of application.	Period of limitation.	Time from which period begins to run.
158.—Under the Code of Civil Procedure, V of 1908, to set aside an award.	10 days ...	When the award is submitted to the Court.
159.—For leave to appear and defend a suit under the summary procedure referred to in section 128 (2) (*f*) of the same Code.	10 days ...	When the summons is served.
160.—For an order under the same Code, to restore to the file an application for review rejected in consequence of the failure of the applicant to appear when the application was called on for hearing.	15 days ...	When the application for review is rejected.

LIMITATION.—*contd.*

Description of application.	Period of limitation.	Time from which period begins to run.
161.—(160-A.) For a review of judgment by a Provincial Court of Small Causes or by a Court invested with the jurisdiction of a Provincial Court of Small Causes when exercising that jurisdiction.	15 days ...	The date of the decree or order.
162.—For a review of judgment by any of the High Courts of Judicature at Fort William, Madras and Bombay or the Chief Court of the Punjab, or the Chief Court of Lower Burma in the exercise of its original jurisdiction.	20 days ...	Ditto.
163.—By a plaintiff, for an order to set aside a dismissal for default of appearance or for failure to pay costs of service of process or to furnish security for costs.	30 days ...	The date of the dismissal.
164.—By a defendant, for an order to set aside a decree passed *ex parte*.	Ditto ...	The date of the decree or where the summons was not duly served, when the applicant has knowledge of the decree.
165.—Under the Code of Civil Procedure, V 1908, by a person dispossessed of immoveable property and disputing the right of the decree-holder or purchaser at a sale in execution of a decree to be put into possession.	Ditto ...	The date of the dispossession.
166.—Under the same Code to set aside a sale in execution of a decree.	Ditto ...	The date of the sale.
167.—Complaining of resistance or obstruction to delivery of possession of immoveable property decreed or sold in execution of a decree.	Ditto ...	The date of the resistance or obstruction.
168.—For the re-admission of an appeal dismissed for want of prosecution.	Ditto ...	The date of the dismissal.

LIMITATION.—*contd.*

Description of application.	Period of limitation.	Time from which period begins to run.
169.—For the re-hearing of an appeal heard *ex parte*.	30 days ...	The date of the decree in appeal or, where notice of the appeal was not duly served, when the applicant has knowledge of the decree.
170.—For leave to appeal as a pauper.	60 days ...	The date of the decree appealed from.
171.—Under the Code of Civil Procedure, V of 1908, for an order to set aside an abatement.	Ditto ...	The date of the abatement.
172.—(171) Under the same Code by the assignee or the receiver of an insolvent plaintiff or appellant for an order to set aside the dismissal of a suit or an appeal.	Ditto ...	The date of the order of dismissal.
173.—For a review of judgment except in the cases provided for by article 161 and article 162.	90 days ...	The date of the decree or order.
174.—(173-A.) For the issue of a notice under the same Code, to show cause why any payment made out of Court of any money payable under a decree or any adjustment of the decree should not be recorded as certified.	Ditto ...	When the payment or adjustment is made.
175.—For payment of the amount of a decree by instalments.	6 months ...	The date of the decree.
176.—Under the same Code to have the legal representative of a deceased plaintiff or of a deceased appellant made a party.	Ditto ...	The date of the death of the deceased plaintiff or appellant.
177.—(New.) Under the same Code to have the legal representative of a deceased defendant or of a deceased respondent made a party.	Ditto ...	The date of the death of the deceased defendant or respondent.
178.—(New.) Under the same Code for the filing in Court of an award in a suit made in any matter referred to arbitration by order of the Court, or of an award made in any matter referred to arbitration without the intervention of a Court.	Ditto ...	The date of the award.

LIMITATION.—*contd.*

Description of application.	Period of limitation.	Time from which period begins to run.
179.—(New.) By a person desiring to appeal under the same Code to His Majesty in Council for leave to appeal.	6 months ..	The date of the decree appealed from.
180.—(New.) By a purchaser of immoveable property at a sale in execution of a decree for delivery of possession.	3 years.	When the sale becomes absolute.
181.—(178) Applications for which no period of limitation is provided elsewhere in this schedule or by section 48 of the Code of Civil Procedure, V of 1908.	Ditto ...	When the right to apply accrues.
182.—For the execution of a decree or order of any Civil Court not provided for by article 183 or by section 48 of the Code of Civil Procedure, 1908.	Three years or, where a certified copy of the decree or order has been registered, six years.	(1.) The date of the decree or order, or (2.) (where there has been an appeal) the date of the final decree or order of the Appellate Court, or the withdrawal of the appeal, or (3.) (where there has been a review of judgment) the date of the decision passed on the review, or (4.) (where the decree has been amended) the date of amendment, or (5.) (where the application next hereinafter mentioned has been made) the date of applying in accordance with law to the proper Court for execution, or to take some step in aid of execution of the decree or order, or (6.) (where the notice next hereinafter mentioned has been issued) the date of issue of notice to the person against whom execution is applied for to show cause why the decree should not be executed against him, when the issue of such a notice

Description of application.	Period of limitation.	Time from which period begins to run.
		is required by the Code of Civil Procedure, V of 1908, or
		(7.) (where the application is to enforce any payment which the decree or order directs to be made at a certain date(such date.
Explanation I.— Where the decree or order has been passed severally in favour of more persons than one, distinguishing portions of the subject matter as payable or deliverable to each, the application mentioned in clause 5 of this article shall take effect in favour only of such of the said persons or their representatives as it may be made by. But where the decree or order has been passed jointly in favour of more persons than one, such application, if made by any one or more of them, or by his or their representatives, shall take effect in favour of them all.		
Where the decree or order has been passed severally against more persons than one, distinguishing portions of the subject-matter as payable or deliverable by each, the application shall take effect against only such of the said persons or their representatives as it may be made against. But, where the decree or order has been passed jointly against more persons than one, the application, if made against any one or more of them, or against his or their representatives, shall-take effect against them all.		
Explanation II –. "Proper Court" means the Court whose duty it is to execute the decree or order.		

Description of application.	Period of limitation.	Time from which period begins to run.
183.—To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction, or an order of His Majesty in Council.	12 years ...	When a present right to enforce the judgment, decree or order accrues to some person capable of releasing the right: Provided that when the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid, or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest, or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment or the latest of such revivors, payments or acknowledgments, as the case may be.

THE INDIAN STAMP ACT.

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.

See Section 3.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
1. **Acknowledgment** of a debt exceeding twenty rupees provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.
2. **Administration-Bond.**	The same duty as a Bond (No. 15) for such amount.
(*a*) where the amount does not exceed Rs. 1,000.	
(*b*) in any other case	Five rupees.
3. **Adoption-Deed**	Ten rupees.
4. **Affidavit**	One rupee.
Exemptions.	
Affidavit—	
(*a*) under the Indian Articles of War;	
(*b*) for the immediate purpose of being filed or used in any Court or before the officer or any Court; or	
(*c*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. **Agreement or Memorandum of an Agreement—**	
(*a*) if relating to sale of a bill of exchange (Act VI of 1910);	Two annas.
(*b*) if relating to the sale of a Government security, or share in an incorporated company or other body corporate;	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof of the value of the security or share.
(*c*) if not otherwise provided for	Eight annas.
Exemptions.	
Agreement or memorandum of agreement.	
(*a*) for or relating to the sale of goods or merchandise exclusively;	
(*b*) made in the form of tenders to the Government of India for or relating to any loan;	
(*c*) made under the European Vagrancy Act, 1874.	
Agreement to Lease, see LEASE No. 35.	
6. **Agreement** relating to deposit of title deeds,	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
power or pledge instead of agreement by way of EQUITABLE MORTGAGE—	
(*a*) when such loan is repayable more than three months, but not more than one year;	The same duty as a Bill of Exchange (No. 13) for amount secured.
(*b*) when such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange (No. 13) for amount secured.
Exemptions.	
See Exemptions under MORTGAGE DEED (No. 40).	
7. **Appointment in execution of a power.**	Fifteen rupees.
8. **Appraisement or Valuation**—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount
(*b*) in any other case	Five rupees.
Exemptions.	
(*a*) Appraisement or valuation made for information and not being in any manner obligatory. (*b*) Appraisement of crops for rent.	
9. **Apprenticeship-Deed,** any profession, trade or employment.	Five rupees
Exemptions.	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act 1850, or charity.	
10. **Articles of Association of a Company.**	Twenty-five rupees.
Exemptions.	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
11. **Articles of Clerkship**	Two hundred and fifty rupees.
Assignment (23, 62, 63).	
Attorney (30, 48).	
Authority to adopt. See ADOPTION-DEED (No. 3).	

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
12. **Award**—	
(*a*) value exceeding Rs. 1,000	The same duty as a Bond (No. 15) for such amount
(*b*) in any other case	Five rupees.
Exemptions.	
Award under the Bombay District Municipal Act, 1873, Section 81, or the Bombay Hereditary Offices Act, Section 18, 1874.	
13. **Bill of Exchange** not being a BOND, Bank-note or currency note—	
(*a*) where payable on demand	One anna.
(*b*) where payable otherwise than on demand, but not more than one year after date or sight—	

				If drawn singly.		If drawn in sets of two foreach part of the set.		If drawn in sets of three, foreach part of the set.	
			Rs.	Rs.	A.	Rs.	A.	Rs.	A.
if the amount of the bill or note does not exceed...			200	0	2	0	1	0	1
if it exceeds Rs.	200	and does not exceed	400	0	4	0	2	0	2
Ditto	400	ditto	600	0	6	0	3	0	2
Ditto	600	ditto	1,000	0	12	0	6	0	4
Ditto	1,000	ditto	1,200	1	2	0	9	0	6
Ditto	1,200	ditto	1,600	1	8	0	12	0	8
Ditto	1,600	ditto	2,500	2	4	1	2	0	12
Ditto	2,500	ditto	5,000	4	8	2	4	1	8
Ditto	5,000	ditto	7,500	6	12	3	6	2	4
Ditto	7,500	ditto	10,000	9	0	4	8	3	0
Ditto	10,000	ditto	15,000	13	8	6	12	4	8
Ditto	15,000	ditto	20,000	18	0	9	0	6	0
Ditto	20,000	ditto	25,000	22	8	11	4	7	8
Ditto	25,000	ditto	30,000	27	0	13	8	9	0
and for every additional		Rs.	10,000						
or part thereof in excess of		,,	30,000	9	0	4	8	3	0

(*c*) where payable at more than one year after that date or sight. — The same duty as Bond (No. 15) for the same amount.

14. **Bill of Lading** including a through bill of lading. — Four annas.

N.B.—If a bill of lading is drawn in parts, the proper stamp therefore must be borne by each one of the set.

Exemptions.

(*a*) Bill of lading under the Indian Ports Act, 1889;
(*b*) Bill of lading when executed out of British India and relating to property to be delivered in British India.

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
15. **Bond** not being a DEBENTURE and not otherwise provided for by this Act or by Court-fees Act, where the amount or value secured does not exceed Rs. 10.	Two annas.
where it exceeds Rs. 10 & does not exceed Rs. 50	Four annas.
Ditto 50 ditto 100	Eight annas.
Ditto 100 ditto 200	One rupee.
Ditto 200 ditto 300	,, ,, eight annas.
Ditto 300 ditto 400	Two rupees.
Ditto 400 ditto 500	,, ,, eight annas.
Ditto 500 ditto 600	Three ,,
Ditto 600 ditto 700	,, ,, eight annas.
Ditto 700 ditto 800	Four ,,
Ditto 800 ditto 900	,, ,, eight annas.
Ditto 900 ditto 1,000	Five ,,
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Two ,, eight annas.
Exemptions.	
Bond when executed by— (*a*) headman nominated under Bengal Irrigation Act, 1876; (*b*) any person for the purpose of guaranteeing the local income to a charitable dispensary or hospital or any other object of public utility.	
16. **Bottomry Bond**	The same duty as in Bond (No. 15) for the same amount.
17. **Cancellation**—Instrument of; if attested and not otherwise provided for.	Five rupees.
18. **Certificate of sale** granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue officer—	
(*a*) purchase-money not exceeding Rs. 10	Two annas.
(*b*) purchase-money exceeding ,, 10 to Rs 25.	Four annas.
(*c*) in any other case	The same duty as a Conveyance (No. 23) for a consideration of purchase money.
19. **Certificate or other Document** to any shares, scrip or stock in or of any incorporated company or other body corporate, to become proprietor of shares, scrip or stock in or of any such company or body.	One anna.
20. **Charter-party**	One rupee.
21. **Cheque** as defined by section 2, (7)	One anna.

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
22. **Composition Deed**	Ten rupees
23. **Conveyance,** not being a TRANSFER charged or exempted under No. 62,—	
not exceeding... ... ... Rs. 50	Eight annas.
Diito ... ... ,, 100	One rupee.
Ditto ... ... ,, 200	Two rupees.
Ditto ... ... ,, 300	Three rupees.
Ditto ... ... ,, 400	Four rupees.
Ditto ... ... ,, 500	Five rupees.
Ditto ... ... ,, 600	Six rupees.
Ditto ... ... ,, 700	Seven rupees.
Ditto ... ... ,, 800	Eight rupees.
Ditto ... ... ,, 900	Nine rupees.
Ditto ... ... ,, 1,000	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Five rupees.
Exemption.	
Assignment of copyright under the Indian Copyright Act, 1847, Section 5.	
Co-Partnership Deed—See PARTNELSHIP No. 46.	
24. **Copy of Extract,** certified to be a true copy or extract, by public officer not chargeable under the law of Court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas.
(ii) in any other case	One rupee.
Exemptions.	
(*a*) Copy of any paper which a public officer is expressively required by law to make for any public purpose.	
(*b*) Copies of entries— (i) Under the British Deaths and Marriages Registration Act, 1886, Ss. 8, 25, 35.	
(*c*) copies of, or extracts from baptismal, marriage or burial registers certified by Goyernment Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars and granted to soldiers, sailors or non-commissisned or petty officers.	
25. **Counterpart or Duplicate** of any instrument in respect of which the proper duty has been paid—	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(*a*) if the duty which the original instrument is chargeable does not exceed one rupee.	The same duty as is payable on the original.
(*b*) in any other case	One rupee.
Exemption.	
Counterpart of any lease granted to a cultivator when such lease is exempted from Duty.	
26. **Customs-Bond—**	
(*a*) where the amount does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 15) for such amount.
(*b*) in any other case	Five rupees.
27. **Debenture** (whether a mortgage Debenture or not), being a marketable security transferable—	
(*a*) by endorsement or by separate instrument of transfer;	The same duty as a Bond (No. 15) for the same amount.
(*b*) by delivery...	The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
Exemption.	
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed, duly stamped in respect of the full amount of debentures to be issued thereunder.	
See also BOND No. 15; and SECTIONS 8 and 55.	
Declaration of any Trust.—*See* TRUST No. 64.	
28. **Delivery-order in respect of goods,** when such goods exceed in value twenty rupees.	One anna.
29. **Divorce**—Instrument of	One rupee.
30. **Entry as an Advocate, Vakil or Attorney on the Roll of any High Court—**	
(*a*) in the case of an Advocate or Vakil	Five hundred rupees
(*b*) in the case of Attorney	Two hundred and fifty rupees.
Exemptions.	
Entry of an Advocate, Vakil or Attorney previously enrolled in a High Court.	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
Equitable Mortgage—*See* No. 6.	
31. **Exchange of property**—Instrument of—	The same duty as a Conveyance (No. 23) for a consideration as set forth.
Extract.—*See* COPY No. 24.	
32. **Further Charge**—	
(*a*) When the original mortgage is one of the description referred to in clause *a* of Article No. 40 (that is, with possession.)	The same duty as a Conveyance (No. 23) for a consideration of the further charge secured.
(*b*) when such mortgage is one of the description referred to in clause *b* of Article No. 40 (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument.	The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. **Gift**—Instrument of, not being SETTLEMENT No. 58 or WILL or TRANSFER No. 62	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
Hiring Agreement or agreement for service. See AGREEMENT No. 5.	
34. **Indemnity**—Bond	The same duty as a Security Bond (No. 57) for the same amount.
Insurance—See Policy of Insurance No. 47.	
35. **Lease,** including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) whereby such lease the rent is fixed and no premium is paid or delivered.	

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(i) less than 1 year	The same duty as a Bond (No. 15) for the whole amount payable.
(ii) not more than 3 years	The same duty as a Bond (No. 15) for the average annual rent reserved.
(iii) in excess of 3 years	The same duty as a Conveyance (No. 23) equal to average annual rent reserved.
(iv) not for any definite term	The same duty as a Conveyance (No. 23) for a consideration equal to average annual rent for the first ten years.
(v) in perpetuity	The same duty as a Conveyance (No. 23) equal to one-fifth of the whole amount of rents in respect of the first fifty years of the lease.
(*b*) where the lease granted for a fine or premium or for money advanced and where no rent is discovered.	The same duty as a Conveyance (No. 23) of the amount of such fine or premium or advance as set forth in the lease.
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) on the amount of such fine or premium or advance as set forth in the lease in addition to the duty ordinarily payable.
Exemptions.	
(*a*) Lease, executed in the case of a cultivator and for the purpose of cultivation without the payment or delivery of any fine or premium, when a term does not exceed one year, or when the average annual rent does not exceed Rs. 100.	Provided that in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease is executed, the duty shall not exceed, 0-8-0 annas.
(*b*) Lease of fisheries granted under the Burmah Fisheries Act, 1875, of the Upper Burmah Land and Revenue Regulation, 1889.	
36. **Letter of Allotment of Shares** ... ... See also Certificate or other document (No. 19.)	One anna.
37. **Letter of Credit**	One anna.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
38. **Letter of License** between a debtor and creditors.	Ten rupees.
39. **Memorandum of Association of a Company**—	
(*a*) if accompanied by Articles of Association under section 37 of the Indian Companies Act, 1882;	Fifteen rupees.
(*b*) if not so accompanied	Forty rupees.
Exemptions.	
Memorandum of association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
40. **Mortgage-deed** not being Nos. 6, 16, 41, 56, 57—	
(*a*) when possession is not given or agreed to be given.	The same duty as a Conveyance (No. 23) for amount secured.
(*b*) when possession is not given or agreed to be given.	The same duty as a Bond (No. 15) amount secured.
Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rent or lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.	
(*c*) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above-mentioned purposes where the principal or primary security is duly stamped—	
not exceeding Rs. 1,000.	Eight annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas.
Exemptions.	
(*i*) Instruments, executed under the Land Improvement Loans Act, or the Agriculturists Loan Act or by their sureties.	
(*ii*) Letter of hypothecation accompanying a bill of exchange.	
41. **Mortgage of a Crop**—	
(*a*) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200 ...	One anna.
and for every Rs. 200 or part in excess	One anna.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(*b*) when repayable more than three months, but not more than one year, from the date of the Instrument—	
for every sum secured not exceeding Rs. 100 ...	Two annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100	Two annas.
42. **Notarial Act.** ... ... *See also Protest of Bill or Note (No. 50).*	One rupee.
43. **Note or Memorandum** sent by a Broker or Agent intimating purchase of sale of any goods, stock, &c.,	
(*a*) of any goods exceeding in value Rs. 20. ...	Two annas.
(*b*) of any stock of marketable security exceeding Rs. 20	Subject to a maximum of 10 rupees, one anna for every Rs. 10,000 or part thereof of the value of the stock or security
44. **Note of protest by the master of a ship.**	Eight annas.
45. **Partition**—Instrument of	The same duty as a Bond (No. 15) for value of separated share or shares.
46. **Partnership**—	
A—INSTRUMENT OF—	
(*a*) capital not exceeding Rs. 500	Two rupees eight annas.
(*b*) in any other case	Ten rupees.
B—DISSOLUTION OF—	Five rupees.
47. **Policy of Insurance**—	
A—SEA-INSURANCE (see section 7)—	
(I) for or upon any voyage—	
(*i*) where the premium or consideration not exceeding the rate of two annas or one-eighth per centum of the amount insured by the policy.	One anna.
(*ii*) in any other case, in respect of every Rs. 1,000 and any fractional part of Rs. 1,000.	Two annas.
(II.) For time—	
(*iii*) in respect of every Rs. 1,000 and also any fractional part of Rs. 1,000 insurance not exceeding 6 months.	Two annas.
insurance exceeding 6 and not exceeding 12 months.	Four annas.
B—FIRE INSURANCE—	
(1.) in respect of an original policy— not exceeding Rs. 1,000 and for every Rs. 1,000 or part thereof in excess for a period—	

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(*i*) not exceeding 1 month	Two annas.
(*ii*) not exceedding 3 months	Three annas.
(*iii*) not exceeding 6 months	Four annas.
(*iv*) exceedig six months	Six annas.
(2) in respect of renewing a policy which has been granted for six months or any shorter term and in respect of which and the previous renewal whereof (if any) there has not already been paid the duty chargeable if the policy had originally been granted for a longer term than 6 months.	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty chargeable if the policy had originally been granted for a longer term than 6 months over the duty already paid in respect of the policy and of the previous renewal thereof whichever is smaller.
C—ACCIDENT AND SICKNESS INSURANCE—	
(*a*) against railway accident, valid for a single journey only.	One anna.
Exemption.	
When issued to a passenger travelling intermediate or third class in any railway.	
(*b*) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereto.	Two annas.
D—LIFE INSURANDE OR OTHER INSURANCE NOT SPECIALLY PROVIDED FOR—for every sum insured not exceeding Rs. 1,000 or part thereof in excess—	
(*i*) if drawn singly	Six annas.
(*ii*) if ,, in duplicate, for each part	Three annas.
Exemption.	
Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance.	
E—RE-INSURANCE BY AN INSURANCE which has granted a POLICY OF COMPANY SEA-ISNSURANCE OR A POLICY OF FIRE-INSURANCE, with another company by way of indemnity, &c.	¼th the duty payable in respect of the original insurance but not less than one anna or more than one rupee.

SCHEDULE 1.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
General Exemption.	
Letter of cover or engagement to issue a policy of insurance.	
48. **Power of Attorney** not being a PROXY—	
(*a*) when executed for the sole purpose of procuring the registration for admitting execution of documents in a single transaction.	Eight annas.
(*b*) when required in suits or proceedings under the Presidency Small Cause Court Act, 1882.	Eight annas.
(*c*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*).	One rupee.
(*d*) when authorizing not more than five persons to act jointly and severally in more shan one transaction or generally.	Five rupees.
(*e*) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	Ten rupees.
(*f*) when given for consideration and authorizing the attorney to sell any immoveable property.	The same duty as a Conveyance (No. 23) for the consideration.
(*g*) in any other case	One rupee for each person authorized.
Explanation—Eor the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
49. **Promissory Note**	The same duty as No. 13 according as it is payable on demand or payable otherwise than on demand.
50. **Protest of Bill or Note**	One rupee.
51. **Protest by the Master of a Ship** ...	One rupee.
52. **Proxy**	One anna.
53. **Receipt** for money or other property exceeding twenty rupees.	One anna.
Exemptions.	
Receipt—	
(*a*) endorsed in any instrument duly stamped, or executed on behalf of the Government.	
(*b*) for any payment of money without consideration.	
(*c*) for any payment of rent by a cultivator on account of land assessed to Government Revenue or of inamlands.	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(d) for pay or allowance by non-commissioned officers or soldiers of His Majesty's Army or His Majesty's Indian Army, when serving in such capacity, or by mounted Police constables. *(e)* given by holder of family-certificates in cases where the person from whose pay or allowance the sum comprised in the receipt has assigned is a non-commissioned officer or soldier of either of the said Armies. *(f)* for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers and not serving the Government. *(g)* given by a headman or lambardar for land-revenue, &c. *(h)* given for money or securities deposited with banker to be accounted for; Provided that the same is expressed to be received of the person to whom the same is to be accounted for: Provided also that this exemption shall not exceed to a receipt or acknowledgment for any some paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable securirity.	
54. **Reconveyance of Mortgaged Property**	
(a) if the consideration not exceeding Rs. 1,000 ...	The same duty as a Conveyance (No 23) on the consideration.
(b) if any other case	Ten rupees.
55. **Release**—	
(a) the amount not exceeding Rs. 1,000	The same duty as a bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case...	Five rupees.
56. **Respondentia Bond**	The same duty as a Bond (No. 15) for amount secured.
57. **Security Bond or Mortgage Deed,**— for due execution ef an office, or to account for money &c., surety to secure the due performance of a contract.	

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSRUMENT.	PROPER STAMP-DUTX.
(*a*) when the amount secured does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for amount secured.
(*b*) in any other case	Five rupees.
Exemptions	
Bond or other instrument, when executed— (*a*) by headman under Bengal Irrigation Act 1876, section 99. (*b*) by any person for the purpose of guaranteeing local income from private subscriptions to a charitable dispensary or hospital, &c. (*c*) under section 70 of the Bombay Irrigation Act, 1879. (*d*) executed by persons taking advances under the Land Improvement Loans Act, 1883 or the Agriculturists' Loans Act, 1884. (*c*) executed by officers of Government or their sureties to secure the due execution of an office, &c.	
58. **Settlement.**—	
A.—INSTRUMENT OF (including a deed of dower.)	The same duty ss a Bond (No. 15) for amount or value settled set forth but shall not exceed eight annas, if full stamp paid on arrangement to be settled.
Exemptions.	
(*a*) Deed of dower executed on the occasion of a marriage between Muhammadans. (*b*) Hludansa.	
B.—REVOCATION OF	The same duty as Bond (No. 15) for amount or value so set forth in Revocation not exceeding ten rupees.
59. **Share Warrants to bearer**	One and a half of the duty payable on a Conveyance (No. 23) for amount of the shares specified in the warrant.
Exemptions.	
Share warrant under Company's Act, S. 30, Collector of Stamp-revenue, of—	

SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(a) one & a half per centum of the whole subscribed capital of the company, or *(b)* if any company which has paid the said duty or composition in full, subsequently issue in addition to its subscribed capital one-half per centum of the additional capital so issued.	
60. **Shipping Order** for goods on board of any vessel.	One anna.
61. **Surrender of Lease**—	
(a) when the duty with which the lease is chargeable does not exceed five rupees.	The duty with which such lease is chargeable.
(b) in any other case	Five rupees.
Exemption.	
Surrender of lease, when such lease is exempted from duty.	
62. **Transfer**—	
(a) of shares is an incorporated company or other body corporate.	One half of the duty payable on a Conveyance (No. 23) for value of the share.
(b) of debentures being marketable securities whether the debenture is liable to duty or not, except section 8.	One half of the duty payable on a Conveyance (No. 23) for amount of the debenture.
(c) of *any* interest secured by a bond, mortgage-deed or policy or insurance—	
(i) if the duty on such bond, mortgage deed or policy does not exceed five rupees.	The duty with which such bond, mortgage deed or policy of insurance is chargeable.
(ii) in any other case	Five rupees.
(d) of any property under the Administrator-General's Act, 1874, section 31.	Ten rupees.
(e) of any trust-property without consideration from trustee to trustee or from trustee to beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses *(a)* to *(c)* of this Article.
Exemptions.	
Transfers by endorsement.	
(a) of a bill of exchange, cheque or promissory note.	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods. (*c*) of a policy of insurance. (*d*) of securities of the Government of India.	
63. **Transfer of Lease** by way of assignment.	The same duty as a Conveyance (No. 23) for amount of the consideration for the transfer.
Exemptions.	
Transfer of any lease exempt from duty.	
64. **Trust**—	
A.—DECLARATION OF—of, or concerning any property when made by any writing not being a WILL.	The same duty as a Bond (No. 15) for amount of value of the property concerned as set forth not exceeding fifteen rupees.
B. **Revocation of**—of, or concerning any property when made by any instrument other than a WILL.	The same duty as a Bond (No. 15) for amount or value of the property concerned as set forth not exceeding ten rupees.
65. **Warrant for goods**	Four annas.

MISCELLANEOUS INFORMATION.

TABLE OF DAILY PAY OR ALLOWANCE.

(OMITTING FRACTIONS OVER ONE PIE.)

Rupees per Month.	Of 28 Days.			Of 29 Days.			Of 30 Days.			Of 31 Days.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Re. 1	0	0	6	0	0	6	0	0	6	0	0	6
Rs. 2	0	1	1	0	1	1	0	1	1	0	1	0
3	0	1	8	0	1	7	0	1	7	0	1	6
4	0	2	3	0	2	2	0	2	1	0	2	0
5	0	2	10	0	2	9	0	2	8	0	2	6
6	0	3	5	0	3	3	0	3	2	0	3	1
7	0	4	0	0	3	10	0	3	8	0	3	7
8	0	4	6	0	4	4	0	4	3	0	4	1
9	0	5	1	0	4	11	0	4	9	0	4	7
10	0	5	8	0	5	6	0	5	4	0	5	1
20	0	11	5	0	11	0	0	10	8	0	10	3
30	1	1	1	1	0	6	1	0	0	0	15	5
40	1	6	10	1	6	0	1	5	4	1	4	7
50	1	12	6	1	11	7	1	10	8	1	9	9
60	2	2	3	2	1	1	2	0	0	1	14	11
70	2	8	0	2	6	7	2	5	4	2	4	1
80	2	13	8	2	12	1	2	10	8	2	9	3
90	3	3	5	3	1	7	3	0	0	2	14	5
100	3	9	1	3	7	2	3	5	4	3	3	7
200	7	2	3	6	14	4	6	10	8	6	7	2
300	10	11	5	10	5	6	10	0	0	9	10	10
400	14	4	6	13	12	8	13	5	4	12	14	5
500	17	13	8	17	3	10	16	10	8	16	2	0
600	21	6	10	20	11	0	20	0	0	19	5	8
700	25	0	0	24	2	2	23	5	4	22	9	3
800	28	9	1	27	9	4	26	10	8	25	12	10
900	32	2	3	31	0	6	30	0	0	29	0	6
1,000	35	11	5	34	7	8	33	5	4	32	4	1
2,000	71	6	10	68	15	5	66	10	8	64	8	3
3,000	107	2	3	103	7	2	100	0	0	96	12	4
4,000	142	13	8	137	14	10	133	5	4	129	0	6
5,000	178	9	1	172	6	7	166	10	8	161	4	7
6,000	214	4	0	206	14	4	200	0	0	193	8	9
7,000	250	0	0	241	6	1	233	5	4	225	12	11
8,000	285	11	5	275	13	10	266	10	8	258	1	0
9,000	321	6	10	310	5	6	300	0	0	290	5	3
10,000	357	2	3	344	13	2	333	5	4	322	9	3

INCOME TAX.

If the annual income is assessed at not less than Rs. 1000 but less than Rs. 1250 tax Rs. 20.
" " 1250 " 1500 28.
" " 1500 " 1750 35.
" " 1750 " 2000 42.

If the annual income amounts to Rs. 2000 or upwards per annum—*five pies in the rupee.*
If the annual income be Rs. 1000 but less than Rs. 2000 per annum—*four pies in the rupee.*

Table for calculating the Income Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies. in the Re.
	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
Re. 1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
Rs. 2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 8
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 0
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8			
27	0 9 0	0 11 3	77	1 9 8	2 0 1			
28	0 9 4	0 11 8	78	1 10 0	2 0 6			
29	0 9 8	0 12 1	79	1 10 4	2 0 11			
30	0 10 0	0 12 6	80	1 10 8	2 1 4			
31	0 10 4	0 12 11	81	1 11 0	2 1 9			
32	0 10 8	0 13 4	82	1 11 4	2 2 2			
33	0 11 0	0 13 9	83	1 11 8	2 2 7			
34	0 11 4	0 14 2	84	1 12 0	2 3 0			
35	0 11 8	0 14 7	85	1 12 4	2 3 5			
36	0 12 0	0 15 0	86	1 12 8	2 3 10			
37	0 12 4	0 15 5	87	1 13 0	2 4 3			
38	0 12 8	0 15 10	88	1 13 4	2 4 8			
39	0 13 0	1 0 3	89	1 13 8	2 5 1			
40	0 13 4	1 0 8	90	1 14 0	2 5 6			
41	0 13 8	1 1 1	91	1 14 4	2 5 11			
42	0 14 0	1 1 6	92	1 14 8	2 6 4			
43	0 14 4	1 1 11	93	1 15 0	2 6 9			
44	0 14 8	1 2 4	94	1 15 4	2 7 2			
45	0 15 0	1 2 9	95	1 15 8	2 7 7			
46	0 15 4	1 3 2	96	2 0 0	2 8 0			
47	0 15 8	1 3 7	97	2 0 4	2 8 5			
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

Income.	At 5 pies in the Re.
	Rs. A. P.
2,000	52 1 4
3,000	78 2 0
4,000	104 2 8
5,000	130 3 4
6,000	156 4 0
7,000	182 4 8
8,000	208 5 8
9,000	234 6 0
10,000	260 6 8
15,000	390 10 8
20,000	520 13 4
25,000	651 0 8
30,000	781 4 0
35,000	911 7 4
40,000	1,041 10 8
45,000	1,171 14 0
50,000	1,302 1 4
60,000	1,562 8 0
70,000	1,822 14 8
80,000	2,083 5 4
90,000	2,343 12 0
100,000	2,604 2 8

Mess and band subscriptions, service funds, deductions, Insurance premiums, travelling, tentage office, horse and sumptuary allowances and all other allowances granted to meet specific expenditure are exempted from taxation.

Conversion of British Weight into Indian Weights.

British.						Bazar Maund.				Factory Maund.				Madras Weight.					Burmese Weight.		
Tons.	Cwts.	Qrs.	lbs.		No. of lbs.	Maunds.	Seers.	Chittacks.	Hdths.	Maunds.	Seers.	Chittacks.	Hdths.	Candy.	Maunds.	Viss.	Pollams.	Hdths.	Viss.	Ticals.	Hdths.
			1	=	1	...	...	7	79	...	...	8	57	...	...	...	12	80	...	27	39
			2	,,	2	...	...	15	58	...	1	1	14	...	...	...	25	60	...	54	79
			3	,,	3	...	1	7	37	...	1	9	71	...	...	...	38	40	...	82	19
			4	,,	4	...	1	15	17	...	2	2	28	...	...	1	11	20	1	9	58
			5	,,	5	...	2	6	96	...	2	10	85	...	...	1	24	...	1	36	98
			6	,,	6	...	2	14	75	...	3	3	42	...	...	1	36	80	1	64	38
			7	,,	7	...	3	6	54	...	3	12	...	...	...	2	9	60	1	91	78
			8	,,	8	...	3	14	33	...	4	4	57	...	...	2	22	40	2	19	17
			9	,,	9	...	4	6	12	...	4	13	14	...	...	2	35	20	2	46	57
			10	,,	10	...	4	13	92	...	5	5	71	...	...	3	8	...	2	73	97
			20	,,	20	...	9	11	84	...	10	11	42	...	...	6	16	...	5	47	94
		1	...	,,	28	...	13	10	18	...	15	...	...	...	1	...	38	40	7	67	12
		2	...	,,	56	...	27	4	36	...	30	...	...	...	2	1	36	80	15	34	24
		3	...	,,	84	1	...	6	75	1	4	7	42	...	3	2	22	40	22	73	97
		3	27	,,	111	1	14	...	94	1	19	7	42	...	4	3	20	80	30	41	9
	1	...	...	,,	112	1	14	8	73	1	20	...	...	...	4	3	33	60	30	68	49
	1	3	27	,,	223	2	28	9	68	2	39	7	42	...	8	7	14	40	61	9	58
	2	...	...	,,	224	2	29	1	47	3	...	...	...	...	8	7	27	20	61	36	98
	2	3	27	,,	335	4	3	2	40	4	19	7	42	...	13	3	8	...	91	78	8
	3	...	...	,,	336	4	3	10	19	4	20	...	...	...	13	3	20	80	92	5	47
	3	3	27	,,	447	5	17	11	13	5	39	7	42	...	17	7	1	60	122	46	57
	4	...	...	,,	448	5	18	2	92	6	...	...	...	...	17	7	14	40	122	73	97
	4	3	27	,,	559	6	32	3	86	7	19	7	42	1	2	2	35	20	153	15	6
	5	...	...	,,	560	6	32	11	66	7	20	...	...	1	2	3	8	...	153	42	46
	10	...	...	,,	1,120	13	25	7	33	15	...	...	...	2	4	6	16	...	306	84	93
1	...	...	...	,,	2,240	27	10	14	65	30	...	...	...	4	9	4	32	...	613	69	86
2	...	...	...	,,	4,480	45	21	13	31	60	...	...	...	8	19	1	24	...	1,227	39	72
3	...	...	...	,,	6,720	81	32	14	96	90	...	...	...	13	8	6	16	...	1,841	9	58
4	...	...	...	,,	8,960	109	3	10	62	120	...	...	...	17	18	3	8	...	2,454	79	45
5	...	...	...	,,	11,200	136	14	9	27	150	...	...	...	22	8	...	...	...	3,068	49	31
10	...	...	...	,,	22,400	272	29	2	56	300	...	...	...	44	16	...	...	...	6,136	98	63
25	...	...	...	,,	56,000	681	32	14	40	750	...	...	...	112	...	...	...	...	15,342	46	57
50	...	...	...	,,	112,000	1,363	25	12	81	1,500	...	...	...	224	...	...	...	...	30,684	93	15
100	...	...	...	,,	224,000	2,727	11	9	61	3,000	...	...	...	448	...	...	...	...	61,369	86	30
200	...	...	...	,,	448,000	5,454	23	3	23	6,000	...	...	...	896	...	...	...	...	122,739	72	60

Conversion of Bazar Weights (Calcutta).

Bazar Weights.		Avoirdupois Weight.				Factory Weight.		
		Cwts.	qrs.	lbs.	ozs.	Mds.	Srs.	Chs.
Chittacks.	4	0	0	0	8	0	0	4
	8	0	0	1	0	0	0	8
	12	0	0	1	8	0	0	13
Seer.	1	0	0	2	0	0	1	1
Seers.	2	0	0	4	1	0	2	3
	3	0	0	6	2	0	3	4
	4	0	0	8	3	0	4	6
	5	0	0	10	4	0	5	8
	6	0	0	12	5	0	6	9
	7	0	0	14	5	0	7	11
	8	0	0	16	6	0	8	12
	9	0	0	18	7	0	9	14
	10	0	0	20	8	0	11	0
	20	0	1	13	1	0	22	0
	30	0	2	5	9	0	33	0
Maund.	1	0	2	26	2	1	4	0
Maunds.	2	1	1	24	4	2	8	0
	3	2	0	22	6	3	12	0
	4	2	3	20	8	4	16	0
	5	3	2	18	10	5	20	0
	6	4	1	16	12	6	24	0

Bazar Weight.		Avoirdupois Weight.				Factory Weight.		
		Cwts.	qrs.	lbs.	ozs.	Mds.	Srs.	Chs.
Maunds.	7	5	0	14	14	7	28	0
	8	5	3	13	1	8	32	0
	9	6	2	11	3	9	36	0
	10	7	1	9	5	11	0	0
	20	14	2	18	10	22	0	0
	30	22	0	0	0	33	0	0
	40	29	1	9	5	44	0	0
	50	36	2	18	10	55	0	0
	60	44	0	0	0	66	0	0
	70	51	1	9	5	77	0	0
	80	58	2	18	10	88	0	0
	90	66	0	0	0	99	0	0
	100	73	1	9	5	110	0	0
	200	146	2	18	10	220	0	0
	300	220	0	0	0	330	0	0
	400	293	1	9	5	440	0	0
	500	366	2	18	10	550	0	0
	600	440	0	0	0	660	0	0
	700	513	1	9	5	770	0	0
	800	586	2	18	10	880	0	0
	900	660	0	0	0	990	0	0
	1,000	733	1	9	5	1,100	0	0

Table of Equivalent of Weight in Tolas, Ounce, and Grammes.

1 Tola = Grammes 11 $\frac{4141}{6250}$ or Ounce $\frac{72}{175}$				1 Ounce = Tolas 2 $\frac{31}{72}$ or Grammes 28 $\frac{693}{2000}$				1 Gramme = Ounce $\frac{2000}{18663}$ or Tola $\frac{6953}{72201}$			
Tolas.	Grammes.	lb.	oz.	lb.	oz.	Tolas.	Grammes.	Grammes.	lb.	oz.	Tolas.
1	11·6625	0	·4114	0	1	2·4305	28·3465	1	0	·0352	·0857
2	23·3251	0	·8228	0	2	4·8611	56·6930	2	0	·0700	·1714
3	34·9876	0	1·2342	0	3	7·2916	85·0395	3	0	·1058	·2572
4	46·6502	0	1·6457	0	4	9·7222	113·3860	4	0	·1411	·3429
5	58·3128	0	2·0571	0	5	12·1527	141·7325	5	0	·1763	·4287
6	69·9753	0	2·4685	0	6	14·5833	170·0790	6	0	·2116	·5144
7	81·6379	0	2·8799	0	7	17·0138	198·4255	7	0	·2469	·6002
8	93·3004	0	3·2914	0	8	19·4444	226·7720	8	0	·2822	·6859
9	104·9630	0	3·7028	0	9	21·8749	255·1185	9	0	·3174	·7717
10	116·6230	0	4·1140	0	10	24·3050	283·4650	10	0	·3520	·8570
20	233·2510	0	8·2280	0	11	26·7361	311·8115	20	0	·7050	1·7140
30	349·8760	0	12·3420	0	12	29·1666	340·1580	30	0	1·0580	2·5720
40	466·5020	1	0·4570	0	13	31·5972	368·5045	40	0	1·4110	3.4290
50	583·1280	1	4·5710	0	14	34·0277	396·8510	50	0	1·7330	4·2870
60	699·7530	1	8·6850	0	15	36·4583	425·1975	60	0	2·1160	5·1440
70	816·3790	1	12·7990	1	0	38·8000	454·0000	70	0	2·4690	6·0020
80	933·0000	2	0·9140	2	0	77·7000	907·0000	80	0	2·8220	6·8590
90	1049·6300	2	5·0280	3	0	116·6000	1361·0000	90	0	3·3174	7·7170
100	1166·2500	2	9·1400	4	0	155·5000	1814·0000	100	0	3·5200	8·5740
200	2332·5100	5	2·2800	5	0	194·4000	2268·0000	200	0	7·0500	17·1400
300	3498·7600	7	11·4200	6	0	233·0000	2721·0000	300	0	10·5000	25·7200
400	4665·0200	10	4·5700	7	0	272·2000	3175·0000	400	0	14·1000	34·2900
500	5831·2800	12	13·7100	8	0	311·1000	3028·0000	500	1	1·6300	42·8700
600	6997·5300	15	6·8500	9	0	350·0000	4082·0000	600	1	5·1000	51·4400
700	8163·7900	17	15·9900	10	0	388·8000	4535·5000	700	1	8·6900	60·0000
800	8330·0400	20	9·1400	20	0	777·7000	9071·0000	800	1	12·2200	68·5900
900	10406·3000	23	2·2800	30	0	1166·6000	13606·0000	900	1	15·7400	77·0100
1000	11662·5000	25	11·4000	40	0	1555·6000	18142·0000	1000	2	3·2000	85·7400
2000	23325·1000	51	6·8000	50	0	1944·4000	22677·0000	2000	4	6·5000	171·4000

NOTE.—For foreign parcels posted in India 39 tolas are reckoned as the equivalent of one pound. 80 Tolas = Seer; 40 Seers = 1 Maund.

Tables of Continental Monies, Weights and Measures.

A Table of Foreign Monies, reduced from English into the Currency of Other Countries at Par.

England.			France, Italy, Belgium, Switzerland.		Germany.		Holland.		United States.		Austria in Notes.	Russia in Notes.
£.	s.	d.	Frs.	Cts.	Mks.	Pfg.	Fl.	Cts.	Dols.	Cts.	Kronen.	Roubles.
0	0	0½	0	052	0	04	0	02	0	01	·04	·01
0	0	1	0	104	0	08	0	05	0	02	·08	·03
0	0	2	0	208	0	17	0	10	0	04	·18	·07
0	0	3	0	312	0	25	0	15	0	06	·26	·10
0	0	4	0	416	0	33	0	20	0	08	·38	·14
0	0	5	0	520	0	42	0	25	0	10	·48	·18
0	0	6	0	625	0	50	0	30	0	12	·56	·21
0	0	7	0	729	0	58	0	35	0	14	·66	·25
0	0	8	0	833	0	67	0	40	0	16	·76	·28
0	0	9	0	937	0	75	0	45	0	18	·86	·32
0	0	10	1	040	0	84	0	50	0	20	·96	·36
0	0	11	1	144	0	92	0	55	0	23	1·04	·39
0	1	0	1	25	1	0	0	60	0	25	1·20	·47
0	2	0	2	50	2	0	1	20	0	50	2·40	·95
0	3	0	3	75	3	0	1	80	0	75	3·60	1·42
0	4	0	5	0	4	0	2	40	1	0	4·80	1·90
0	5	0	6	25	5	0	3	0	1	25	6·	2·37
0	6	0	7	50	6	0	3	60	1	50	7·20	2·85
0	7	0	8	75	7	0	4	20	1	75	8·40	3·32
0	8	0	10	0	8	0	4	80	2	0	9·60	3·80
0	9	0	11	25	9	0	5	40	2	25	10·80	4·27
0	10	0	12	50	10	0	6	0	2	50	12·	4·75
0	11	0	13	75	11	0	6	60	2	75	13·20	5·22
0	12	0	15	0	12	0	7	20	3	0	14·40	5·70
0	13	0	16	25	13	0	7	80	3	25	15·60	6·17
0	14	0	17	50	14	0	8	40	3	50	16·80	6·65
0	15	0	18	75	15	0	9	0	3	75	18·	7·12
0	16	0	20	0	16	0	9	60	4	0	19·20	7·60
0	17	0	21	25	17	0	10	20	4	25	20·40	8·07
0	18	0	22	50	18	0	10	80	4	50	21·60	8·55
0	19	0	23	75	19	0	11	40	4	75	22·80	9·02
1	0	0	25	0	20	0	12	0	5	0	24·	9·40
2	0	0	50	0	40	0	24	0	10	0	48·	18·80
3	0	0	75	0	60	0	36	0	15	0	72·	28·20
4	0	0	100	0	80	0	48	0	20	0	96·	37·60
5	0	0	125	0	100	0	60	0	25	0	120·	47·
6	0	0	150	0	120	0	72	0	30	0	144·	56·40
7	0	0	175	0	140	0	84	0	35	0	168·	65·80
8	0	0	200	0	160	0	96	0	40	0	192·	75·20
9	0	0	225	0	180	0	108	0	45	0	216·	84·60
10	0	0	250	0	200	0	120	0	50	0	240·	94·

In **France, Belgium, Switzerland** and **Italy**, 1 franc=100 centimes. **Germany**, 1 mark=100 pfenning. **Holland**, 1 florin or gulden=100 cents. **Norway, Sweden, and Denmark**, 1 krone=100 ore. **United States**, 1 dollar=100 cents. **Spain**, 1 peseta=100 centimos. **Austria**, 1 krone=100 heller. **Portugal**, 1 milreis=1000 reis. **Greece**, 1 drachma=100 leptas. **Turkey**, 1 piastre=40 paras. **Russia**, 1 rouble=100 kopecks.

In France, Belgium, Switzerland, Italy and Greece, 5 franc pieces are legal tender in each country, irrespective of the country of origin. Smaller Italian coins only pass in their own country; French, Belgian, Swiss, and Greek small silver coins pass indiscriminately, but not the copper or nickel centimes.

Spain.—The silver and paper currency is depreciated, and is subject to considerable fluctuations in value.

TABLES OF CONTINENTAL MONIES, WEIGHTS & MEASURES.—*contd*

APPROXIMATE VALUES OF GOLD AND SILVER COINS, SUBJECT TO VARIATIONS ACCORDING TO THE FLUCTUATIONS IN THE RATES OF EXCHANGE.

DESCRIPTION OF COIN.	Value in English.	United States.	France, Belgium, Switzerland.	German Empire.	Holland.	Austrian Paper.	Italian.
Gold.	£ s. d.	Dl. Ct.	Fr. Ct.	M. Pf.	Gl. Ct.	Kr. H.	Lr. Ct.
English Sovereign	1 0 0	4 88½	25 21	20 52	12 12	24 10	25 20
Twenty France Piece ...	0 15 10	3 85	20 0	16 13	9 54	19 25	20 0
German 20 Mark Piece...	0 19 6	4 74	24 70	20 0	11 77	23 50	24 70
Dutch 10 Florins.....	0 16 4	3 96	20 80	16 60	10 0	19 80	20 80
Imperial (Russian)	0 15 10	3 85	20 0	16 13	9 54	18 70	20 0
Twenty Kroner (Swedish, Norwegian, and Danish)	1 1 9	5 25	27 40	22 20	13 10	24 92	27 40
Alfonso (5 dolls. Spanish)	0 19 8	4 80	24 80	19 45	11 86	22 60	24 80
Half-Eagle (5 dolls. U.S.)	1 0 6	5 0	25 85	20 90	12 38	24 50	25 85
SILVER.							
English Shilling	0 1 0	0 24	1 25	1 0	0 60	1 14	1 25
Five Franc Piece	0 3 11½	0 95	5 0	4 00	2 37½	4 54	5 0
One Franc Piece	0 0 9½	0 19	1 0	0 80	0 47½	0 92	1 0
Thaler = 3 Marks	0 2 11	0 70	3 65	3 0	1 76	3 36	3 65
One Mark	0 0 11¾	0 24	1 22	1 0	0 59	1 12	1 22
One Florin (Dutch).....	0 1 7¾	0 40	2 05	1 70	1 0	1 88	2 05
One Krone (Danish, Swedish, and Norwegian)	0 1 1	0 27	1 30	1 13	0 66	1 24	1 30
One Dollar (Spanish) ...	0 2 11	0 70	3 50	3 0	1 50	3 50	3 50
One Peseta (Spanish) ...	0 0 7	0 14	0 70	0 60	0 30	0 70	0 70
One Dollar (U. S.)	0 4 1	1 0	5 10	4 10	2 46	4 70	5 10

CONTINENTAL WEIGHTS WITH THEIR ENGLISH VALUE.

Belgium ..... France ..... Holland ..... Italy ..... Portugal ..... Spain ..... Switzerland..

1 Gramme ..... = 15·434 grains troy; 30 grammes about an ounce.
1 Kilogramme ..... = 2·205 lb avoirdupois.
1 Quintal Metrique ..... = 220 " "
1 Tonne ..... = 2,200 " "

Germany and Austria

1 Gramme ..... = 15·434 grains troy.
1 Kilogramm of 2 Pfund ..... = 2·205 lb. avoirdupois.
1 Centner of 50 Kilogramm. ... = 110 " "
1 Meter-Centner ..... = 220 " "

Denmark ..... 1 Pound = 100 Kvintin ..... = 1·102 lb. avoirdupois.; about 100 pounds to the cwt.

Norway ..... 1 Pund = 128 Kvintin ..... = 1·1 lb. avoirdupois.

Sweden ..... 1 Skalpund = 100 Ort ..... = 0·937 lb. "

Russia .....

1 Pound ..... = 0·9 " "
1 Pood (of 40 Russian Pounds) = 36 " " (about)
63 Poods ..... = 1 ton.

Turkey .....

1 Oke (of 400 drams) ..... = 2·8326 lb.
44 Okes = 1 Cantar, or Kintal... = 125 lb.
39·44 Okes ..... = 1 cwt.
180 Okes = 1 Tcheke ..... = 511·38 lb.

TABLES OF CONTINENTAL MONIES, WEIGHTS & MEASURES.—*concld.*

CONTINENTAL SYSTEMS OF MEASUREMENT.

The French Metrical System has been generally adopted throughout the Continent.

Belgium ..... **France** ..... **Germany** ..... **Holland** ..... **Italy** ..... **Portugal** ..... **Spain** ..... **Switzerland**...	1 Metre.....	=3·28 feet or 39·37 inches.
	1 Kilometre	=1,093 yards, or nearly 5 furlongs, or five-eighths of a mile.
Austria	1 Meile(of24,000 Austrian ft)	=8,297 yards, or 4¾ English miles.
Denmark	1 Foot	=1·03 English feet.
	1 Meile	=4·682 English miles.
Norway	1 Fod=12 tommer	=12·02 English inches.
	1 Miil=36,000 fod	=7·1 English miles.
Sweden	1 Fot=10 tum	11·7 English inches.
	1 Mil=360 ref	6·64 English Miles.

The metre and kilometre are also partly adopted in Norway and Sweden.

Russia ..... 1 Verst ..... =3,500 feet, or two-thirds of an English mile

1 Degree=60 geographical miles=69 1-6th English statute miles=9·85 Norway miles=10·41 Swedish miles=14·77 Danish miles=15German miles=20 Holland ure=23·15 Swiss stunden=104·3 Russian versts=111·3 French kilometres. A comparative table of Kilometres and English Miles, Metres and Yards and Feet, is given on page 130.

Weights and Measures.—A penny weighs ⅓ oz., or 10 grammes; a halfpenny ⅙ oz., and the two together are more than ½ oz., the standard weight for letters to the Continent. A French centime or cent. weighs a gramme; its diameter equals a centimetre; and 100 cents. in a row equal a metre. 1 centimetre =10 millimetres =4-10th of an inch; or 2½ centimetres=1 inch. An inch is the diameter of a halfpenny. A penny is 1-10th foot in diameter.

CONTINENTAL TIME.

In Belgium, Holland and Spain the railway services are arranged according to *West Europe (Greenwich) Time*; in Germany, Austria-Hungary, Switzerland, Italy Servia, Denmark, Norway, Sweden, and part of Turkey, according to *Mid Europe Time*, which is one hour earlier than West Europe Time; in Bulgaria, Roumania, and part of Turkey, according to *East Europe time*, which is one hour earlier than Mid Europe Time, and two hours earlier than West Europe Time; in France, according to French Railway Time, which is five minutes later than Paris Time; in Greece, according to Athens Time; in Portugal, according to Lisbon Time; in Russia, the train services in the guide are according to St. Petersburg Time, but the railway authorities usually issue time tables also showing the services by local time, such as Warsaw and Moscow Time, &c.

West Europe (Greenwich) Time is 9 minutes later than Paris Time.

,,	,,	,,	1 hour	,,	,, Mid Europe time
,,	,,	,,	1 hr 35min.	,,	,, Athens Time.
,,	,,	,,	2 hours	,,	,, East Europe Time.
,,	,,	,,	2 hr. 1 min.	,,	,, St. Petersburg Time.
,,	,,	,,	36½ mins. earlier	,,	Lisbon Time.

In Belgium, Italy, and Spain time is reckoned to 24 o'clock.

FOREIGN AND COLONIAL MONIES WITH APPROXIMATE VALUE IN BRITISH CURRENCY.

Abyssinia.—Talari or silver dollar=about 2s. Other silver coins, $\frac{1}{10}$, $\frac{1}{8}$, $\frac{1}{4}$ and $\frac{1}{2}$ talari.

Algeria.—The same as France.

Argentine Republic.—Gold coin, 5 dollars. Silver coins, 1 dollar and 50, 20, and 10 centavos. Bronze coins, 2 and 1 centavos. Nickel coins, 20, 10, and 5 centavos. Paper dollar or peso=about 1s. 9d.; silver peso=4s. New monetary unit equal to the franc projected, paper being converted at 44 cents gold to dollar.

Austria-Hungary.—Gold coins, 100 krone=£4 3s. 4d.; 20 krone=16s. 8d.; 10 krone=8s. 4d.; Single ducat=11 crowns 29 heller=9s. 4¾d. Silver coin, 1 krone=100 heller=half gulden old coinage= 10d. Exchange about 24 krone to £. Silver gulden or florins (about 12=£) = 100 kreutzer continue to be legal tender. Nickel, 20 heller=10 kreutzer of old coinage=2d., 10 heller=5 kreutzer of old coinage= 1d. Bronze, 2 heller=1 kreutzer=$\frac{1}{2}$d., 1 heller=$\frac{1}{2}$ kreutzer=$\frac{1}{10}$d.

Australia.—The same as in Great Britain.

Belgium.—The same as France.

Bolivia.—100 centavos=1 boliviano, peso, or dollar (paper)=about 1s. 7d. Coins projected by recent law are gold 2½ and 5 pesos, Silver, 50, 30, and 10 centavos. Nickel, 4, 2 and 1 centavos.

Brazil.—Currency paper, worth 1s. 3d. per milreis (1,000 reis) or 16 milrei= £1. Silver coinage of 2, 1, and ½ milreis pieces in circulation.

British Honduras.—100 centavos=1 dollar (gold) = 4s. 1½d. British sovereign (=$4·86) and half sovereign, and U. S. gold coins legal. Silver coins—5, 10, 25 and 50 cents legal tender to $10. Bronze—1 cent legal tender to 50 cents.

Bulgaria.—Lev(=franc)=100 stetinki=9½d. stotinka=centime). Gold coins 10 and 20 leva, but foreign 10 and 20 franc pieces principally in circulation. Silver, ½, 1, 2 and 5 leva. Nickel, 2½, 5, 10, 20 stotinki. Bronze, 1, 2, 5, 10 stotinki.

Canada.—1 cent=½d. 100 cents= 1 dollar=about 4s. 1½d. 4 dollars 86⅔ cents=£ sterling. U. S. gold coins also legal.

Cape of Good Hope.—Same as Great Britain

Ceylon.—Same as in India, with cents in place of annas and pice. Rupee value 1s. 4d.

Chili.—Gold coins, 20 (colon or condor), 10 (doubloon), and 5 (escudo) peso pieces. Silver coins, 1 peso and $\frac{1}{5}$, $\frac{1}{10}$ and $\frac{1}{20}$ of a peso. Bronze coins, ½, 1, 2 and 2½ centavo pieces. Currency is paper—the peso or dollar =about 10½d., but the restoration of the gold currency was projected under a currency law which took effect on 1st January, 1910. Gold peso=1s. 6d. English sovereign has a legal value of 13⅓ pesos gold.

China.—1,220 (about) cash=1 haikwan (or customs) tael=about 2s. 8d. About 38 cash=1d. A coin recently issued is the "hundredth of a dollar" worth about $\frac{3}{25}$ of 1d. Silver dollar, of same value as Japanese silver yen, is also current. At Hong Kong the dollar (1,000 cash)=about 1s. 9d. and at Shanghai about 2s. 4d. In October, 1908 an Imprial Edict decreed the establishment of a uniform Tael currency— unit silver tael which will have a value of between 30d. and 40d.

Cochin China.—5 sapèques or cash=1 cent.; 100 cents.=1 dollar=about 2s.

FOREIGN AND COLONIAL MONIES WITH APPROXIMATE VALUE IN BRITISH CURRENCY.—*contd.*

Colombia.—100 centavos = 1 peso or dollar gold—nominal value 4s. Gold coins, 1, 2½ and 5 dollars. Silver coins, real, peseta, half-dollar and dollar. Very few coins are in circulation, the currency being principally paper, subject to considerable fluctuation. At the legal rate the paper peso = 1 centavo gold or $500 = £1.

Corea.—Gold coins, 10 and 20 yen; silver, 10, 20 and 50 sen; nickel, 5 sen = 2½d.; bronze, 1 sen and 5 rin.

Costa Rica.—100 centimos = 1 colon (gold) = about 1s. 11d. Silver coins, 5, 10, 25 and 50 centimos. Silver legal tender to 10 colons; copper to 1 colon. Foreign gold legal.

Crete.—Similar to Greece. Drachma equivalent to franc.

Cuba.—Spanish gold dollar = about 3s. 9d. or 5 dollars 35 c. = £1. Silver dollar = about 3s. 6d.; and the U.S. dollar = 4s. 1½d. Other Spanish coins also in use.

Cyprus.—Gold—English sovereign. Silver—3, 4½, 9, and 18 piastres limit of tender, 540 piastres. Bronze—¼, ½, and 1 piastre; limit of tender, 27 piastres. 40 paras = 1 piastre; 9 piastres = 1s.

Denmark.—100 ore = 1 krone = 1s. 1½d. 18 kroner 19 ore = £ sterling. Gold coins of 20 kroners and 10 kroners. Silver, 2 kroner (rigsdaler), 1 krone and 25 ore.

Ecuador.—100 centavos = 1 sucré or dollar or peso (paper) = 2s. Gold standard prevails. Gold—condor of 10 sucrês = £1.

Egypt.—97½ piastres = £ sterling. 100 piastres, or 1,000 milliemes = £ Egyptian (gold) = £1 0s. 6¼d. Gold circulating is almost exclusively English sovereigns. 10 milliemes = 1 piastre = about 2½d. Gold piece of 20 francs = about 77 piastres. Silver coins, 1, 2, 5, 10 and 20 piastres.

Falkland Islands.—British coins only legal tender, but U. S. Mexican, Portuguese, &c., coins are in circulation.

Federated Malay States.—*See* Straits Settlements.

Fiji.—Same as Great Britain.

Finland.—Finnish mark = 100 penni. 25m. 20 penni = £1. Gold coins, 10 and 20 marks. Silver, 25 and 50 penni, 1 and 2 marks. Copper, 1, 5 and 10 penni.

France.—100 centimes = 1 franc = 9½d. 20 franc piece (Louis or Napoleon) = 15s. 10d. About 25 francs 18 cents. = £ sterling. Gold coins of 5, 10, 20, 50, and 100 francs. Silver coins, 20 centimes, ½, 1, 2, and 5 franc pieces. Nickel coin, 25 centimes. Bronze coins, 1, 2, 5, and 10 centimes. Aluminum coins of 1, 2 & 2½ sous have been in circulation since 1910.

Friendly Islands.—British coins only are legal tender.

German Empire.—100 pfennig = 1 mark = about 1s. About 20 40 m. = £ sterling. Gold coins 20 (doppel-krone), 10 (krone), and 5 (halb-krone) marks. Silver coins, 1, 2, 3, and 5 marks and 50 pfennige. Thaler = 3 marks = 2s. 11d. Nickel coins, 20, 10, and 5 pfennige. Bronze coins, 1 and 2 pfennige.

German East Africa.—German rupee (100 heller) = 1s. 3½d. about 15r. 45h. = £1.

Greece.—100 lepta = 1 drachma paper = 9d. 27 drachmæ 30 lepta = £1 or about 108 drachmæ per 100 fcs. Foreign gold coins in circulation.

Guatemala.—100 centavos = 1 peso or dollar silver = about 2s. 8d. Currency paper—peso = about 4d.

FOREIGN AND COLONIAL MONIES WITH APPROXIMATE VALUE IN BRITISH CURRENCY.—*contd.*

Hawaii (Territory of) (Sandwich Islands).—Same as United States.

Hayti.—Gourde or dollar, nominal value 4s. Principal currency paper. Dollar =6½d, but fluctuates considerably.

Holland.—100 cents = 1 guilder or florin=1s. 8d. 12 guilders 10 cent.=£ sterling Gold coins, 10 florins (16s.). Silver coins,2½ guilders (rijksdaaler), 1 guilder, ½ guilder, and 25 cents.

Honduras Republic—100 centavos = 1 dollar = gold about 4s., silver, about 1s. 7d. Gold is at a premium.

Hong Kong.—*See* China.

Iceland.—Same as Denmark.

India.—£=15 rupees. 16 annas=1 rupee=1s. 4d. 3 pies=1 pice, 12 pies = 1 anna= 1d. Lac of rupees=100,000. Crore of rupee=10,000,000

Italy.—100 centesimi=1 lira=9½d. About 25 lire 20 cents.=£ sterling. Gold coins, 100, 50, 20, 10, and 5 lire. Silver coins, 5, 2, 1, lira, and 50 and 20 centesimi. Paper worth much less.

Japan.—10 rin=1 sen=½d., 100 sen= yen or dollar=2s. 0½d. Gold coins, 5 10, and 20 yen. Silver coins, 10, 20, and 50 sen. Nickel coin, 5 sen. Bronze coins, 1 sen and 5 rin. The unit of account is the gold yen.

Java.—The same as in Holland.

Liberia.—Silver coins—50, 25 and 10 cent pieces. Copper—2 and 1 cents. English money chiefly used. Accounts generally kept in dollars and cents.

Madagascar.—French coins only legal, but Italian, &c., coins of equal value are in circulation.

Mauritius.—Same as India. Accounts are kept in rupees.

Mexico.—100 centavos=1 dollar or peso (silver)=about 2s. 0½d.

Monaco.—Same as Latin Union (France, &c.)

Morocco.—6 floos=1 blankeel, 4 blankeels=1 ounce=5 $\frac{1}{10}$ d., 10 ounces=1 mitkal =4s. 3d. British and Spanish coins also current.

New South Wales.—Same as Great Britain.

New Zealand.—Same as Great Britain.

Nicaragua.—100 centavos=1 dollar (silver)=about 1s. 8d. Mostly paper currency—peso. about 8½d.

Norway.—100 ore=1 kroner=1s. 1¼d. Gold coins, 10 and 20 kroners. Par exchange, 18·16 krone=£ sterling. Paper money principally used; least value, 5 kroner. Below this amount, silver and copper coins.

Panama Republic.—Gold balboa=4s. 1½d. silver coins, peso, ½, $\frac{1}{5}$, $\frac{1}{10}$ and $\frac{1}{20}$ peso pieces. 2 silver pesos=1 U.S. gold dollar.

Paraguay.—Currency paper—dollar=about 8d.

Persia.—1,000 dinars=20 shahis=1 kran=4⅓d. Gold coins, 10, 5, 2, 1, ½ and ¼ toman pieces. Silver coins, 5 and 10 shahis, 1, 2 and 5 krans.

Peru.—100 cents=1 sol or dollar=2s. about. Gold coins, libra and 5 sols. Silver coins, 5, 10, 20 and 50 centavos and 1 sol.

Philippine Islands.—U.S. coinage and Mexican dollar—latter=50 U.S.cents.

Portugal.—100 reis=1 teston=4d. 1,000 reis=1 milreis. paper milreis = about 4s. 2d. Gold coins, 1, 2, 5 and 10 milreis. Currency principally paper. Conto=1, 000 milreis. English sovereign legal tender for 4,500 reis.

Portuguese East Africa.—At Mozambique currency chiefly rupees, on which there is import duty of 10 %.

FOREIGN AND COLONIAL MONIES WITH APPROXIMATE VALUE IN BRITISH CURRENCY.—*concld.*

At Lourenco Marques (Delagoa Bay) English gold and silver chiefly used.

Roumania.—1 leu=100 bani=about 9½d. Gold coins, 5, 10 and 20 lei. Silver 1 leu, 2 and 5 lei. Nickel, 5, 10 and 20 bani.

Russia.—100 copecks=1 rouble. silver or paper rouble=2s. 1¼d. Gold coins, 15 roubles (imperial), 10 roubles, 7·50 roubles (half imperial), 5 roubles, 15 paper roubles=10 roubles gold. Currency principally paper.

Sandwich Islands.—100 cents=1 dollar=about 4s. British, U. S., French, Italian, &c., gold coins are current.

San Salvador—100 centavos=1 dollar=about 1s. 7d.

Santo Domingo (Republica Dominicana).—Standard of value is U.S. gold dollar, but currency is silver and paper. Silver dollar=about 1s. 6d.; paper very variable.

Sardinia.—Same as Italy.

Servia.—Dinar=1 franc=9½d. Gold coins, 10 and 20 dinars. Silver, ½, 1, 2, 5 dinars. Bronze, 5 and 10 paras. Nickel, 5. 10, 20 paras.

Siam.—2 fuangs=1 salung=3¾d., 4 salungs=1 tical (or bat)=1s. 3d., or 16=£1. 4 ticals=1 tamlung=5s., 20 tamlung=1 catty or chang=£5. Dollars accepted at 3 for 5 ticals.

Society Islands.—100 cents=1 piastre or dollar=about 3s. 11d. U.S. and Mexican dollars and French 5 franc pieces are also current at same rate.

Spain.—100 centimos=1 peseta–about 28·32 pesetas to the £ sterling. Gold coins are 20, 10 and 5 peseta pieces. Silver coins, 1 and 5 pesetas.

Straits Settlements and Malay States.—Gold dollar=2s. 4d. Silver coins–50, 20, 10 and 5 cent pieces—are legal tender to 2 dollarse but ½ dollar is unlimited tender. Copper coins—1, ½, and ¼ cents—are legal tender to 1 dollar.

Sweden.—Same as Norway.

Switzerland.—Same as France.

Turkey.—40 paras=1 piastre=2¼d. nearly. 100 piastres=1 medjidie or ira. turca = 18s. "Purse" sometimes used in accounts=500 Medjidie piastres or 5 liras, and is calculated=£4 10s. 0d.

Tripoli (Barbary).—40 paras=1 piastre=2d. nearly. 21¼ piastres=1 medjidie=3s. 4d. 117 piastres=1 gold medjidie or lira turca=18s. 4d. 102 piastres=1 Napoleon=16s. 127½ piastres=£ sterling.

Tunis.—Same as France.

United States.—1 cent=about ½d., 100 cents=1 dollar=4s. 1½d. 4 dols 88 cents=£ sterling. Gold coins, 2½ dollar piece, half eagle (5 dollars) 1 eagle (10 dollars), 1 double eagle (20 dollars.)

Uruguay.—100 centavos=1 dollar (gold)=about 4s. 2d., but only U. S., Chilian, &c., gold coins are in circulation. Silver coins, 10, 20 and 50 cents and 1 dollar. Silver is legal tender up to 10 dollars.

Venezuela.—Medio = about 2½d.; real = about 5d.; bolivar = about 9½d., or 1 franc.

West India Islands, Guiana &c. (British).—Dollar = 100 cents.= about 4s. 1d. British coinage generally used.

West India Islands, Guiana &c. (French).—Same as in France.

Zanzibar.—100 cents=1 dollar =about 3s. British Indian rupee (universally current) =47 cents, or 2 rupees 2 annas=1 dollar.

Note.—France, Belgium, Italy, Greece and Switzerland, constitute what is known as the "Latin" Union, their gold and silver coins differ in name but are alike in weight and fineness, and circulate at par indiscriminately in these countries.

BRITISH COINAGE.

The authorised Coinage of the United Kingdom consists of the following pieces, some of which are issued only on special occasions:—

Denomination.	Standard Weight.	Least Current Weight.	Remedy.
GOLD:	grains.	grains.	grains.
Five Pound	616·37239	612·50000	1·00000
Two Pound	246·54895	246·00000	0·40000
Sovereign	123·27447	122·50000	0·20000
Half-Sovereign	61·63723	61·12500	0·10000
SILVER:			
Crown	436·36363	...	1·81818
Double Florin	349·09090	...	1·45454
Half-Crown	218·18181	...	1·90909
Florin	174·54545	...	0·72727
Shilling	87·27272	...	0·36363
Sixpence	43·63636	...	0·18181
Groat, or 4d.	29·09090	...	0·12121
Threepence	21·81818	...	0·09090
Twopence...	14·54545	...	0·06060
Penny	7·27272	...	0·03030
BRONZE:			
Penny	145·83333	...	2·91666
Halfpenny	87·50000	...	1·75000
Farthing	43·75000	...	0·87500

STANDARD GOLD contains eleven-twelfths of fine metal and one-twelfth of alloy; fineness, 916·66. Twenty troy pounds of standard gold are coined into 934 sovereigns and one half-sovereign.

STANDARD SILVER consists of thirty-seven fortieths of fine metal and three-fortieths of alloy; fineness, 925. One troy pound of standard silver is coined into 66 shillings. (There is legally another, called the "New Sterling," or Britannia, of the fineness of 11 oz. 10 dwt., but at Goldsmiths' Hall, London, it has not been used for the last 100 years.)

BRONZE is a mixture of copper 95 parts, tin 4 parts, and zinc 1 part.

THE "REMEDY" is the amount of variation in fineness and weight permitted.

TOKENS.—No person is allowed to coin any token to pass for, or as representing, bronze or other money, under a penalty of £20.

LIGHT GOLD.—Any person to whom it is tendered may break, cut, or deface any gold coin below the current weight.

BANK OF ENGLAND NOTES are issued for sums of £5, £10, £20, £50, £100, £200, £300, £500, and £1000.

LEGAL TENDER OF MONEY.—The tender of Bank of England Notes is legal in England and Wales for every purpose, and by any bank (except by the Bank of England). No one, however, can be compelled to give change. Gold of the full weight is a legal tender to any amount. Silver is not a legal tender for sums over two pounds, nor bronze for sums over one shilling, while farthings are not a legal tender for more than sixpence.

OLD ENGLISH MONEY.

Angel, 10s.; Noble, 6s.; Moidore, 27s.; Carolus, 23s.; Guinea, 21s.

SCOTS MONEY

Was abolished, as a circulating medium, by the Articles of Union; but the "valued rent" of lands, and, in many places, the feu-duties, ministers' stipends, and other parochial burdens are still reckoned by the pound, or the merk, Scots, though paid in sterling money.

		Pence Stg.
1 penny or doyt ...	... ...	1-12d.
2 bodles	=1 plack or groat,	$\frac{1}{3}$.
3 placks	=1 bawbee ...	$\frac{1}{2}$.
12 pennies	=1 shilling ...	1
20 shillings	=1 pound ...	20
13 shillings and 4 pennies	=1 merk ...	13
18 merks, or 12 pounds	=one pound sterling.	

A juryman failing to answer to his name, without sufficient cause, after being duly cited in Scottish courts of law, is still fined in 100 merks Scots=£5 8s. 4d.

TABLES OF BRITISH WEIGHTS AND MEASURES.

Avoirdupois Weight

Drachm *dr.* = 27½ grains (27·34375).
Ounce ...*oz.* = 16 drachms, 437·5 grains.
Pound ...*lb* = 16 oz., 256 dr., 7,000 grains.
Customary Stone, *st.*, Butcher's Meat = 8 lbs.
Legal Stone.....*st.* = Horseman's weight = 14 lbs.
Quarter .....*qr.* = 28 lbs.
Cental or Quintal, *cent.* = 100 lbs.
Hundredweight, *cwt.* = 4 qrs., = 112 lbs.
Ton.....*T.* = 20 cwt., = 2,240 lbs.

Avoirdupois weight is used in almost all commercial transactions and common dealings, but in addition to the above there are special weights for various articles, the chief of which are:—

A Quartern Loaf ... ... = 4 lbs.
A Peck of Flour, 2 Gallons = 14 „
A Firkin of Butter ... = 56 „
A Firkin of Soft Soap ... = 64 „
A Box of Fish, about ... = 90 „
A Barrel of Gunpowder ... = 100 „
A Barrel of Raisins ... = 112 „
A Seam of Glass, 24 stones of 5 lbs. ... ... = 120 „
A Barrel of Butter—4 firkins = 224 „
A Barrel (or pack) of Soft Soap ... ... = 256 „
A Faggot of Steel ... ... = 120 „
A Pig of Ballast ... ... = 56 „
A Fodder of Lead, London and Hull ... ... = 19½ cwt.
A do. Derby ... ... = 22½ „
A do. Newcastle ... ... = 21½ „
A Cask of Blacklead ... = 11½ „
A Sack—Potatoes, 168 lbs.; Flour, 280 lbs.; Coals, 224 lbs.; a ton of Coals, 10 sacks, = 2,240 lbs.
Chaldron of Coals (Imperial) ... ... = 25½ cwt.
Chaldron of Coals (Newcastle) ... ... = 53 „

The Metrical System of weight is used in Belgium, France, Germany Italy, Portugal, Spain, Sweden and Norway, and some other countries, the unit of which is the *Gramme* = 15·432 grains; the chief multiple of the Gramme is the *Kilogramme* = 2·2046 lbs. Nearly all commodities are sold by the demi or half kilo. The *Centner* of 50 kilos = 110¼ lbs., very nearly represents the English cwt. Heavy goods are sold by the *Tonneau* of 2204·621 lbs., about 19 cwt.

In the United States and in Canada, the cwt. is generally reckoned as 100 lbs., and the ton of 20 cwt. = 2,000 lbs.

In Russia, the *Pood* of 36 lbs. is the Commercial weight: 63 Poods = 1 English ton.

Troy Weight.

Carat ... ... = 3·17 garins.
Pennyweight ...*dwt.* = 24 grains.
Ounce ... ...*oz.* = 20 dwts = 480 grs.
Pound ... ...*lb.* = 12 oz., = 240 dwts., = 5,760 grs.
Hundredweight.*cwt.* = 100 lbs.

Troy is the weight used by goldsmiths and jewellers. The grains Troy, Apothecaries, and Avoirdupois are equal, and the same in England, France, the United States, Holland, and in most other countreis; but the carat varies: in France it is 3·18 grains, in Holland, 3·0 grains, and in the U. S. 3·2 grains. In the U.K., the jewellery ounce is divided into 115½ carats or 600 pearl grains.

The oz. Troy and Apothecaries = 1·09714 oz. avoirdupois; but the lb. Troy and lb. Apothecaries = only 0·82286 lb avoirdupois; while 175 lb. Tory and Apothecaries = 144 lb. avoirdupois.

Apothecaries' Weight.

Scruple	= 20 grains	= 20 grs.
Drachm	= 3 Scruples	= 60 „
Ounce	= 8 Drachms	= 480 „
Pound lb	= 12 Ounces	= 5,760 „

The avoirdupois oz. of 437½ grains, and the lb. of 7,000 grains are the weights named in the British Pharmacopœia; drugs are purchased by avoirdupois but compounded by apothecaries weight.

Apothecaries, Fluid Measure.

60 Minims (drops) = 1 Fluid drachm.
8 Drachms... ...= 1 Ounce.
20 Ounces ... ...= 1 Pint.
8 Pints ... ...= 1 Gall.
1 Drachm = 1 Tea-spoonful.
2 Drachms = 1 Desert spoonfull
4 Drachms = 1 Table -spoonfull.
2 Ounces = 1 Wineglassful.
3 Ounces = 1 Teacupful.

As spoons, &c., vary in size these quantities can only be considered as approximate.

Hay and Straw.

Truss of Straw, 36 lbs. Truss of Old Hay, 56 lbs.
Truss of New Hay, 60 lbs.
Load, 36 Trusses—Straw, 11 cwt. 2 qrs.

8 lbs.; Old Hay, 18 cwt.; New Hay, 19 cwt. 1 qr. 4 lbs.

Wool.

Clove, *cl.* = 7 lbs.
Stone, *st.* = 2 Cloves 14 lbs.
Tod, *td.* = 2 Stones 1 qr.
Wey, *wy.* = 6½ Tod 1 cwt. 2 qrs. 14 lbs.
Pack, *pk.* = 240 lbs.
Sack, *sk.* = 2 Weys 13 qrs.
Last, *la.* = 12 Sacks 39 cwt.

Worsted Yarn

Wrap, 80 yards; Hank=560 yards =7 Wraps.

Cotton Wool.

Cotton Wool, Bale variable; U. S. A., average 477 lbs.; Egyptian, 719; East Indian', 396 lbs.; Brazilian, 220 lbs.

Cotton Yarn.

Thread =1½ yards.
Lea, or Skein, *skn.*=120 Yards.
Hank, *hk.*=7 Skeins, or Leas.
Spindle, *spdl.*=18 Hanks.

The abve measures also apply to silk.

Liquid Measure.

The Gill contains 8·665 cubic inches.
The Pint contains 4 gills or 34·660 inches.

Quart =2 pins =8 gills.
Gallon=4 quarts=32 gills. Gals.Qts.Pts.

Firkin or Quarter Barrel...	9=	36=	72
Anker (10 gallons)... ...	10=	40=	80
Kilderkin, Rundlet, or ½ Barrel	18=	72=	144
Barrel	36=	144=	288
Tierce (42 gallons)	42=	168=	336
Hogshead of Ale (1½ barrel)	54=	216=	432
Puncheon	72=	288=	576
Butt of Ale (3 barrels) ...	108=	432=	864

Wines are usually measured as follows:—

Pipe of Port	=115 gallons.
„ Teneriffe	=100 „
„ Marsala	= 93 „
„ Madeira and Cape	= 22 „
„ Sherry and Tent	=108 „
Butt of Lisbon & Bucellas	=117 „
Aum of Hock & Rhenish	= 30 „

Hogshead of Claret, 46; Port, 57; Sherry, 54; Madeira, 46 gallons.

Dry or Corn Measure.

Quart	= 2 Pints.
Pottle	= 2 Quarts.
Gallon	= 4 Quarts.
Peck	= 2 Gallons.
Bushel	= 4 Pecks.
Strike	= 2 Bushels.
Coomb	= 4 Bushels.
Quarter	= 8 Bushels.
Load	= 5 Quarters.
Last	=10 Quarters.
Boll of Meal ...	=140 lbs.
2 Bolls	= 1 Sack.

Grain of all kinds is frequently sold by the stone of 14 lbs.

The Bushel is thus reckoned:—

Wheat, English, 63 lbs. Foreign, 62lbs.

Barley, English, 52 and 56 lbs. French, 52½ lbs. Mediterranean, 50 lbs.

Oats, English, 40 and 42 lbs. Foreign, 38 and 40 lbs.

Rye and maize, 60 lbs.

Buckwheat, 52 lbs.

Fish Measure.

By the Cran Measures' Act (1st August, 1908) the cran (37½ imperial gallons) and the quarter cran are the only legal measures for use in connection with the fresh herring trade in En-g land and Wales; but herrings can also be sold by weight, number, or in bulk.

Measures of Length.

Inch, *in.*	= 72 Points or 12 Lines.
Nail, $\frac{1}{16}$	= 2¼ Inches.
Palm	= 3 Inches.
Hand	= 4 Inches.
Link	= 7·92 Inches.
Quarter (or a Span)	= 9 Inches.
Foot	= 12 Inches.
Cubit	= 18 Inches.
Yard	= 36 Inches.
Pace, Military ...	= 2 Feet 6 Inches.
Pace, Geometrical	= 5 Feet.
Fathom	= 6 Feet.
Rod, Pole, or Perch	= 5½ Yards.
Chain (100 Links).	= 22 Yards (4 Poles)
Cable's Length ...	=100 Fathoms=600 Feet,
Furlong ...	= 40 Rods,=220 Yards.
Mile	= 8 Furlongs = 80 Chains=320 Rods=1,760 Yards=5,280 Feet=63,360 Inches.

Mile Geographical, Admiralty Measured Mile, or Nautical Mile, 6,080 Feet = 1·151 Statute Mile.

TABLES OF BRITISH WEIGHTS AND MEASURES.—*contd.*

League = 3 Miles.
Degree = 60 Geographical, or 69·12 Statute Miles.

Cubic or Solid Measure.

Cubic Foot ... = 1,728 Cubic Inches
Cubic Yard... = 27 Cub. Ft., 21·033bush.
Cord of Wood = 128 Cub. Ft.(8 × 4 × × 4)
Shipping Ton = 40 Cubic Feet, merchandise.
Shipping Ton = 42 Cub Ft. of Timber.
Ton of displacement of a Ship = 35. Cub. Ft. The average number of Cub. Ft. in a ton of shingle is 23, river sand 19, Thames ballast 20, coarse gravel 19, marl 18, coal (Welsh) 40, coal (Tyne) 43, earth 21, clay 18, chalk 14.

Square, Surface or Land Measure.

The Square Foot = 144 Square Inches.
Yard = 9 feet = 1,296 inches.
Rod, Pole, or Perch = 30¼ yards = 272¼ feet
Chain = 16 rods = 484 yards = 4,356 feet.
Rood = 40 rods = 1,210 yards = 10,890 feet.
Acre = 4 roods = 160 rods = 4,840 = yards.
Yard of Land = 30 acres = 120 roods.
Hide = 100 acres = 400 roods.
Mile = 640 acres = 2,560 roods = 6,400 chains = 102,400 rods, poles or perches, or 3, 097, 600 square yards.

Paper Measure.

24 Sheets ... ... = 1 Quire.
20 Quires ... ... = 1 Ream.

The Sizes of Printing Papers most in use.

Foolscap	17 × 13½	inches.
Crown	20 × 15	,,
Demy	22½ × 17¾	,,
Royal	25 × 20	,,
Double Crown ...	30 × 20	,
Imperial	30 × 22	,,
Double Demy	35 × 22½	,,

Sizes of Note and Letter Papers.

Prince of Wales ...	4½ × 3	inches.
Queen	5⅜ × 3½	,,
Albert	6 × 3⅞	,,
Post 8vo.	7⅛ × 4½	,,
Large Post 8vo. ...	8 × 5	,,
Medium 8vo.	8¾ × 5¾	,,
Post 4to.	9 × 7½	,,
Large Post 4to. ...	10 × 8	,,
Medium 4to.	10¾ × 8¾	,,

Sizes of Brown Wrap Papers.

Kent Cap	21 × 18	inches.
Bog Cap	24 × 19½	,,
Haven Cap	26 × 21	,,
Imperial	29 × 22	,,
Elephant	34 × 24	,,
Double Imperial ...	44 × 29	,,
Casing	46 × 36	,,

Measures of Time.

60 Seconds ... ... = 1 Minute.
60 Minutes ... ... = 1 Hour.
24 Hours ... ... = 1 Day.

(23*h*. 56*m*. 4*s*. = 1 Sidereal Day.)

7 Days ... ... = 1 Week.
28 Days ... ... = 1 Lunar Month.
28, 29, 30 or 31 Days = 1 Cal. Month.
12 Calendar Months = 1 Year.
365¼ Days ... ... = 1 Common Year.
366 Days ... ... = 1 Leap Year.

The Astronomical Day Commences at noon, and is computed from 1 to 24 hours.

Angular Measure

60 Seconds″ ... ... = 1 Minute.
60 Minutes′ ... ... = 1 Degree.
30 Dgrees° ... ... = 1 Sign.
90 Degrees ... ... = 1 Quadrant.
180 Degrees ... ... = 1 Semicircle.
360 Degrees ... ... = 1 Circumference.

1° = 60′ = 3, 600″. 360° = 21, 600′ = 1, 296,000″.

Weights of Metals.

Steel	per ft. cube...	= 490 lbs.
Cast Brass	,, ...	,, 525 ,,
Cast Copper	,, ...	,, 550 ,,
Sheet Copper	,, ...	,, 555 ,,
Wrought Iron	,, ...	,, 485 ,,
Cast Iron	,, ...	,, 450 ,,
Milled Lead	,, ...	,, 712 ,,
Cast Lead	,, ...	,, 710 ,,
Cast Tin	,, ...	,, 456 ,,
Zinc	,, ...	,, 450 ,,
Bronze	,, ...	,, 513 ,,
Bell Metal	,, ...	,, 547 ,,
Aluminium	,, ...	,, 162 ,,
Gum Metal	,, ...	,, 549 ,,

Timber and Wood.

40 cubic ft. rough, 50 cubic ft. squared = 1 ton.

40 cubic ft. rough, 50 cubic ft. squared = 1 load.

50 cubic ft. of planks = 1 „

100 superficial ft = 1 square of flooring.

120 deals = 100 cubic ft.

Width of battens, 7 inches; deals, 9 inches; planks are 2 to 4 inches thick and 10 or 11 inches wide.

A card of wood is 2½ tons or 125 cubic ft.

Equivalents of Hydraulic Units.

One imperial gallon=227·274 cubic ins.
„ „ = ·16 cubic foot.
„ „ = 10·00 lbs.
One cubic ft. in of water= ·03607 lb.
„ „ = ·003607 imperial gallon.
One cubic ft. of water= 6·23 imperial gallons.
„ „ = 62·35 lbs.
„ „ = ·557 cwt.
„ „ = ·028 ton.
One lb. of water = 27.72 cubic ins.
„ „ = ·10 imperal gallon.
One cwt. of water = 11·2 imperial gallons.
„ „ = 1.8 cubic feet.
One ton of water = 35·9 cubic feet.
„ „ = 224 imperial gallons.
A column of water 1 ft. high = Pressure of ·434 lb. per sq. in.
A pressure of 1 lb. per sq. in.= Column of water 2·31 ft. high.

Water.

Cubic inch ... ... =·0361 lb.
Gallon ... ... = 10 lbs.

Cubic foot = 62·3210 lbs. or 6·2321 gals.
35·943 Cubic feet (224 gallons) =1 ton.

The gallon is =277¼ Cubic inches,= 0·16 cubic feet, =10 lbs. distilled water.

Water for ships: Ton, 210 gals., Butt 110, Puncheon 72, Barrel 36, Kilderkin 18.

METRIC EQUIVALENTS OF BRITISH WEIGHTS AND MEASURES.

(The use, in the United Kingdom, of the weights and measures of the Metric system was legalized by the Weights and Measures (Metric System) Act, 1897.

METRIC TO IMPERIAL.

Linear Measure.

1 millimetre (mm.) ($\frac{1}{1000}$) m.)	=	0·03937 In.
1 Centimetre ($\frac{1}{100}$m.)	=	0·3937 „
1 Decimetre($\frac{1}{10}$m.)	=	3·937 Ins.
1 Metre (m.) ...	=	39·370113 Ins. 3·280843 Ft. 1·0936143 Yd.
1 Decametre (10 m.)	=	10·936 Yds.
1 Hectometre(100 m.)	=	109·36 „
1 KiloMetre (1000 m.)	=	0·62137 Mile.

Square Measure.

1 Square Centimetre	=	0·15500 sq. In.
1 Sq. D'metre (100 Sq. Centimetres)	=	15·500 Sq. In.
1 Sq.Metre(100Sq. Decimetres)	=	10·7639 Sq. Ft. 1·1960 Sq Yd.
1 Are(100 Sq. Mtrs.)	=	119·60 „ „
1 Hectare(100Ares or10,000 Sq. Mts.)	=	2·4711 Acres.

Cubic Measure.

1 Cubic Centimetre...	=	0·0610 Cb.In.
1 Cubic Decimetre (c.d.)(1,000 Cub. Centimetres)	=	61·024 Cub. In.
1 Cubic Met.(1,000 Cub.Decimetres)	=	35·3148 Cb. Ft. 1·307954 „ Yd.

Measure of Capacity.

1 Centilitre($\frac{1}{100}$Lit.)	=	0·070 Gill.
1 Decilitre($\frac{1}{10}$ Lit.)	=	0·176 Pint.
1 Litre	=	1·75980 Pints.
1 Dekalitre(10 Lit.)	=	2·200 Gallons.
1 Hectolitre (100 Litres)	=	2·75 Bushels.

Weight.

		Avoirdupois.
1 Milligram ($\frac{1}{1000}$ Grm.)	=	0·015 Grain.
1 Centigram $\frac{1}{100}$ Grm.	=	0·154 „
1 Decigram($\frac{1}{10}$Grm)	=	1·543 Grains.
1 Gramme (1 Grm.)	=	15·432 Grains.
1 Dekagram (10Gr.)	=	5·644 Drams.
1 Hectogram (100 Grm.)	=	3·527 Oz.
1 Kilogram (1,000 Grm.)	=	2·2046223Lb. or 15432·3564Grn.
1 Myriagram (10 Kilog.)	=	22·46 Lbs.
1 Quintal (100Kilo.)	=	1·968 Cwt.
1 Tonne(1,000 „)	=	0·9842 Ton.
		Troy.
1 Gramme (1 Grm.)	=	0·03215Oz. Tr. 15·432 Grains.
		Apothecaries.
1 Gramme(1 Grm.)	=	0·2572 Dram. 0·7716 Scruple. 15·432 Grains.

IMPERIAL TO METRIC.

Linear Measure.

1 Inch	=	25·400 Millimetre.
1 Foot (12 Ins.)	=	0·30480 Metre.
1 Yard (3 Feet)	=	0·914399 Metre.
1 Fathom (6 Ft.)	=	1·8288 Metres.
1 Pole (5½ Yards)	=	5·0292 „
1 Chain (22 Yds.)	=	20·1168 „
1 Furlong (200 Yards.)	=	201·168 „
1 Mile (8 Furlongs.)	=	1·6093 Kilometres.

Square Measure.

1 Square Inch	=	6·4516 Sq. Centimetres.
1 Sq. Foot(144 Sq. Inches)	=	9·2903 Sq. Decimetres.
1 Sq. Yard (9 Sq. Feet)	=	0·836126 Sq. Mtre.
1 Perch (30¼ Sq. Yards)	=	25·293 Sq. Metres.
1 Rood (40 Prchs)	=	10·117 Ares.
1 Acre (4840 Sq. Yards)	=	0·40458 Hectare.
1 Sq. Mile (640 Acres)	=	259·00 Hectares.

Cubic Measure

1 Cubic Inch ...	=	16·387 C. Centi-Metres.
1 Cubic Ft.(1728 Cubic Inches.)	=	0·028317 Cubic Metre.
1 Cubic Yard(27 Cubic Feet)	=	0·764553 Cubic Metre.

Measures of Capacity

1 Gill	=	1·42 Decilitres.
1 Pint. (4 Gills)	=	0·568 Litre.
1 Quart(2 Pints)	=	1·136 Litres.

METRIC EQUIVALENTS OF BRITISH WEIGHTS & MEASURES.—*concld.*

1 Gall.(4 Quarts) = 4·5459631 Litres.
1 Peck (2 Galls) = 9·092 Litres.
1 Bushel(8Galls.) = 3·637 Dekalitres.
1 Quarter(8Bushels)=2·909 Hectolitres

Apothecaries Measure.

1 Minim ... = 0·059 Millilitre.
1 Fluid Scruple = 1·184 Millilitres.
1 Fluid Drachm (60 Minims) = 3·552 „
1 Fluid Ounce(8 Drachms) = 2·84123Centilitrs
1 Pint ... ... = 0·568 Litre.
1 Gall. (8 Pints or 160 FluidOz.) = 4·5459631 Litre.

Apothecaries Weight

1 Grain ... ... = 0·0648 Gramme.
1 Scruple (20 grains) = 1·296 Grammes
1 Drachm (3 Scruples) = 3·888
1 Oz. (8 Drachs) = 31·1035.

Avoirdupois Weight.

1 Grain ... ... = 0·0648 Gramme.
1 Dram ... ... = 1·772 Grammes.
1 Oz. (16 Drams) = 28·350 „
1 Pound (16 Ozs. or 7,000 Gns.) = 0·45359243 Kilogram.
1 Stone (14 Lb.) = 6·350 Kilograms.
1 Quarter (28Lbs.)= 12·70 „
1 Hundredweight (Cwt.,112Lbs.) = 50·80 „ / 0·5080 Quintal.
1 Ton (20 Cwt.) = 1·0160Tonnesor 1016 Kilograms.

Troy Weight.

1 Grain ... ... = 0·0648 Gramme
1 Pennyweight (24 Grains) = 1·5552 Grammes.
1 TroyOunce(20 Pennyweights) = 31·035 „

NOTE.—Approximately one litre equals 1,000 cubic centimetres, and one millilitre equals 1·00016 cubic centimetres.

TABLES OF INDIAN MONEY, WEIGHTS, MEASURES AND TIME.

I.—MONEY.

20 Wisve or 2½ Dams	make	1 Pie.
2 Pies	,,	1 Dugani.
3 Pies or 60 Wisve or 7½ Dams	,,	1 Paisa or ¼ anna or Didki.
4 Pies	,,	1 Fadya.
5 Pies	,,	1 Sawa Fadya.
6 Pies	,,	1 Dhabu or ½ anna.
12 Pies or 30 Dams or 25 Reis	,,	1 Anna.
50 Reis or 8 Paisas	,,	1 Chowlee or ¼ Re.
2 Chowlee or 100 Reis	,,	1 Pawli or ¼ Re.
2 Pawlees	,,	1 Adheli or ½ Re.
2 Adhelis or 16 annas	,,	1 Rupee.
5 Rupees	,,	1 Gold Putli.
15 Rupees	,,	1 Gold Mohur.

II.—WEIGHTS.

(NATIVE JEWELLER'S & GOLD-SMITHS' WEIGHTS.)

4 Dhan or Yav	make	1 Rati, Gunja.
2 Gunjas	,,	1 Wal.
4 Wals or 8 Ratis	,,	1 Masa.
12 Masas	,,	1 Tola.
5 Tolas	=1	Chuttack=1oz. 17½ dwt. Troy.
16 Chuttacks	=1	Seer =2½ lbs. Troy.
40 Seers	=1	Mun =100 lbs. Troy.
20 Muns	=1	Khandi=1,000 lbs. Tory.

A Dhan or grain is equal to $\frac{15}{32}$ grain Troy.

The Bombay seer is only half the Bengal and Deccan seer.

III.—MEASURES.

3 Javas	make	1 Anguli.
2 Angulis	,,	1 Tasu.
4 Angulis	,,	1 Muthi.
12 Tasu or 24 Angulis	,,	1 Hath.
2 Haths or 24 Tasu	,,	1 Gaz. or Yard.
4 Haths	make	1 Danda or Bam.
2,000 Dandas	,,	1 Kos or 4,000 yds.
4 Kos	,,	1 Yojan or 9 $\frac{1}{11}$ miles.

(*Bombay, Poona &c.*)

34·03 Square Haths	make	1 Kathi.
20 Kathies	,,	1 Pand or Wasa.
20 Pands	make	1 Bigha.
6 Bighas	,,	1 Rukha.
120 do.	,,	1 Chahur.

(BOMBAY DRY MEASURE.)

36 Tanks	make	1 Tipari.
2 Tiparis	,,	1 Seer.
2 Seers	,,	1 Adholi.
4 Seers	,,	1 Payali.
16 Payalis	,,	1 Phara or Fara.
8 Pharas or Faras	,,	1 Khandi.
25 Pharas	,,	1 Muda.
17¼ Payalis	,,	1 Phara of rice.
17½ Payalis	,,	1 Phara of other grain
8½ Payalis	,,	1 Phara of lime or chunam.

(*For Salt in Bombay.*)

10½ Adholis	make	1 Phara or Fara.
100 Pharas	,,	1 Ana.
16 Anas	,,	1 Ras.

III.—MEASURES.—*concld.*

BOMBAY LIQUID MEASURE.

60 Standard Tolas weight of water is reckoned to give the capacity of a vessel to contain 1 Seer measure of milk, ghee, or spirits.

For oil the seer Measure contains only 30 tolas' weight of water.

IV.—TIME.

60 Vipals or 6 Prans	make	1 Pal, 24 Seconds.
60 Pals	,,	1 Ghatka or Ghadi, 24 minutes.
2 Ghatkas	,,	1 Muhurta.
3¾ Muhurtas or 7½ Ghatkas	,,	1 Prahar, 3 hours.
8 Prahars, 30 Muhurtas or 60 Ghatkas	,,	1 Diwas, Din Ahoratra or day,
7 Diwas or Days	make	1 Hafata or Week.
2 Haftas or Weeks	,,	1 Paksha or Pandhravada, or fortnight.
2 Pakshas or Fortnights	,,	1 Mas, Mahina or Month.
2 Mas or Months	make	1 Ritto.
3 Rittoos or 6 Months	,,	1 Ayana.
2 Ayanas or 12 Months	,,	1 Varsha or year.
1 Second is equal to	,,	2½ Vipals.
1 Minute	,,	2½ Pals.
1 Hour	,,	2½ Ghatkas.

TABLE OF EXCHANGE—RUPEES INTO POUNDS STERLING.

For values of Rupees from 1s. 3½d. *to* 1s. 3 13/16d.

Rupees.	1s. 3½d.	1s. 3 9/16d.	1s. 3⅝d.	1s. 3 11/16d.	1s. 3¾d.	1s. 3 13/16d.
	£. s. d.	£. s. d.	£. s. d.	£. s. p.	£. s. d.	£. s. d.
1	0 1 3½	0 1 3½	0 1 3½	0 1 3½	0 1 3¾	0 1 3¾
3	0 3 10½	0 3 10½	0 3 10¾	0 3 11	0 3 11¼	0 3 11¼
5	0 6 5½	0 6 5¾	0 6 6	0 6 6¼	0 6 6¾	0 6 7
10	0 12 11	0 12 11½	0 13 0¼	0 13 0¾	0 13 1½	0 13 2
20	1 5 10	1 5 11¼	1 6 0½	1 6 1¾	1 6 3	1 6 4¼
30	1 18 9	1 18 10¾	1 19 0¾	1 19 2½	1 19 4½	1 19 6¼
40	2 11 8	2 11 10½	2 12 1	2 12 3½	2 12 6	2 12 8½
50	3 4 7	3 4 10	3 5 1¼	3 5 4¼	3 5 7½	3 5 10½
60	3 17 6	3 17 9¾	3 18 1½	3 18 5¼	3 18 9	3 19 0¾
70	4 10 5	4 10 9¼	4 11 1¾	4 11 6	4 11 10½	4 12 2¾
80	5 3 4	5 3 9	5 4 2	5 4 7	5 5 0	5 5 5
90	5 16 3	5 16 8½	5 17 2¼	5 17 7¾	5 18 1½	5 18 7
100	6 9 2	6 9 8¼	6 10 2½	6 10 8¾	6 11 3	6 11 9¼
250	16 2 11	16 4 2½	16 5 6¼	16 6 9¾	16 8 1½	16 9 5
400	25 16 8	25 18 9	26 0 10	26 2 11	26 5 0	26 7 1
500	32 5 10	32 8 5¼	32 11 0½	32 13 7¾	32 16 3	32 18 10¼
750	48 8 9	48 12 7¾	48 16 6¾	49 0 5½	49 4 4½	49 8 3¼
1,000	64 11 8	64 16 10½	65 2 1	65 7 3½	65 12 6	65 17 8½

For values of Rupees from 1s. 3⅞d. *to* 1s. 4 1/16d.

Rupees.	1s. 3⅞d.	1s. 3 15/16d.	1s. 3 31/32d.	1s. 4d.	1s. 4 1/32d.	1s. 4 1/16d.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	0 1 3¾	0 1 3¾	0 1 3¾	0 1 4	0 1 4	0 1 4
3	0 3 11½	0 3 11¾	0 3 11¾	0 4 0	0 4 0	0 4 0
5	0 6 7¼	0 6 7½	0 6 7¾	0 6 8	0 6 8	0 6 8¼
10	0 13 2¾	0 13 3¼	0 13 3½	0 13 4	0 13 4½	0 13 4½
20	1 6 5½	1 6 6¾	1 6 7¼	1 6 8	1 6 8½	1 6 9¼
30	1 19 8¼	1 19 10	1 19 11	2 0 0	2 0 0¾	2 0 1½
40	2 12 11	2 13 1½	2 13 2¾	2 13 4	2 13 5¼	2 12 6½
50	3 6 1¾	3 6 4¾	3 6 6¼	3 6 8	3 6 9½	3 6 11
60	3 19 4½	3 19 8¼	3 19 10	4 0 0	4 0 1¾	4 0 3¾
70	4 12 7¼	4 12 11½	4 13 1¾	4 13 4	4 13 6	4 13 8¼
80	5 5 10	5 6 3	5 6 5½	5 6 8	5 6 10½	5 7 1
90	5 19 0¾	5 19 6¼	5 19 9	6 0 0	6 0 2¾	6 0 5½
100	6 12 3½	6 12 9¾	6 13 0¾	6 13 4	6 13 7	6 13 10¼
250	16 10 8½	16 12 0¼	16 12 8	16 13 4	16 13 11¾	16 14 7½
400	26 9 2	26 11 3	26 12 3½	26 13 4	26 14 4½	26 15 5
500	33 1 5½	33 4 0¾	33 5 4¼	33 6 8	33 7 11½	33 9 3¼
750	49 12 2¼	49 16 1	49 18 0¼	50 0 0	50 1 11¼	50 3 10¾
1,000	66 2 11	66 8 1½	66 10 8¾	66 13 4	66 15 11¼	66 18 6½

For values of Rupees from 1s. 4 3/32d. *to* 1s. 4¼d.

Rupees.	1s. 4 3/32d.	1s. 4⅛d.	1s. 4 5/32d.	1s. 4 3/16d.	1s. 4 7/32d.	1s. 4¼d.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4	0 1 4¼
3	0 4 0¼	0 4 0¼	0 4 0¼	0 4 0½	0 4 0½	0 4 0¾
5	0 6 8¼	0 6 8½	0 6 8¾	0 6 8¾	0 6 9	0 6 9¼
10	0 13 4¾	0 13 5¼	0 13 5½	0 13 5¾	0 13 6	0 13 6½
20	1 6 9¾	1 6 10½	1 6 11	1 6 11¾	1 7 0¼	1 7 1
30	2 0 2¾	2 0 3¾	2 0 4½	2 0 5½	2 0 6½	2 0 7½
40	2 13 7¾	2 13 9	2 13 10¼	2 13 11½	2 14 0¾	2 14 2
50	3 7 0½	3 7 2¼	3 7 3¾	3 7 5¼	3 7 6¾	3 7 8½
60	4 0 5½	4 0 7½	4 0 9¼	4 0 11¼	4 1 1	4 1 3
70	4 13 10½	4 14 0¾	4 14 2¾	4 14 5	4 14 7¼	4 14 9½
80	5 7 3½	5 7 6	5 7 8½	5 7 11	5 8 1½	5 8 4
90	6 0 8¼	6 0 11¼	6 1 2	6 1 4¾	6 1 7½	6 1 10½
100	6 14 1¼	6 14 4½	6 14 7½	6 14 10¾	6 15 1¾	6 15 5
250	16 15 3¼	16 15 11¼	16 16 7	16 17 2¾	16 17 10½	16 18 6½
400	26 16 5½	26 17 6	26 18 6½	26 19 7	27 0 7½	27 1 8
500	33 10 6¾	33 11 10½	33 13 2	33 14 5¾	33 15 9¼	33 17 1
750	50 5 10	50 7 9¾	50 9 9	50 11 8½	50 13 7¾	50 15 7½
1,000	67 1 1¾	67 3 9	67 6 4¼	67 8 11½	67 11 6¾	67 14 2

TABLE OF EXCHANGE—POUNDS STERLING INTO RUPEES.

For values of Rupees from 1*s.* $3\frac{1}{4}$*d. to* 1*s.* $3\frac{13}{16}$*d.*

Sterling.	at 1s. $3\frac{1}{4}$d.	at 1s. $3\frac{9}{16}$d.	at 1s. $3\frac{3}{8}$d.	at 1s. $3\frac{11}{16}$d.	at 1s. $3\frac{3}{4}$d.	at 1s. $3\frac{13}{16}$d.
£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 0 1	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
0 0 4	0 4 1	0 4 1	0 4 1	0 4 0	0 4 0	0 4 0
0 0 6	0 6 2	0 6 2	0 6 1	0 6 1	0 6 1	0 6 0
0 0 9	0 9 3	0 9 3	0 9 2	0 9 2	0 9 1	0 9 1
0 1 0	0 12 4	0 12 4	0 12 3	0 12 2	0 12 2	0 12 1
0 2 6	1 14 11	1 14 10	1 14 7	1 14 6	1 14 5	1 14 3
0 5 0	3 13 11	3 13 8	3 13 5	3 13 2	3 12 11	3 12 8
0 7 6	5 12 10	5 12 6	5 12 1	5 11 9	5 11 5	5 10 11
0 10 0	7 11 10	7 11 4	7 10 10	7 10 4	7 9 10	7 9 5
1 0 0	15 7 8	15 6 8	15 5 9	15 4 9	15 3 9	15 2 10
5 0 0	77 6 8	77 1 8	76 12 9	76 7 10	76 3 0	75 14 2
10 0 0	154 13 5	154 3 5	153 9 7	152 15 9	152 6 1	151 12 5
25 0 0	387 1 6	385 8 7	383 15 11	382 7 5	380 15 2	379 7 1
30 0 0	464 8 3	462 10 4	460 12 9	458 15 5	457 2 3	455 5 4
50 0 0	774 3 1	771 1 4	768 0 0	764 15 0	761 14 5	758 14 3
75 0 0	1,161 4 7	1,156 10 0	1,151 15 11	1,147 6 6	1,142 13 8	1,138 5 4
100 0 0	1,548 6 2	1,542 2 8	1,536 0 0	1,529 14 1	1,523 12 11	1,517 12 7

For values of Rupees from 1*s.* $3\frac{7}{8}$*d. to* 1*s.* $4\frac{1}{16}$*d.*

Sterling.	at 1s. $3\frac{7}{8}$d.	at 1s. $3\frac{15}{16}$d.	at 1s. $\frac{31}{32}$d.	at 1s. 4d.	at 1s. $4\frac{1}{32}$d.	at 1s. $4\frac{1}{16}$d
£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 0 1	0 1 0	0 1 0	0 1 0	0 1 0	0 0 11	0 0 11
0 0 4	0 4 0	0 4 0	0 4 0	0 4 0	0 3 11	0 3 11
0 0 6	0 6 0	0 6 0	0 6 0	0 6 0	0 5 11	0 5 11
0 0 9	0 9 0	0 9 0	0 9 0	0 9 0	0 8 11	0 8 11
0 1 0	0 12 1	0 12 0	0 12 0	0 12 0	0 11 11	0 11 11
0 2 6	1 14 2	1 14 1	1 14 0	1 14 0	1 13 10	1 13 9
0 5 0	3 12 4	3 12 2	3 12 1	3 12 0	3 11 10	3 11 9
0 7 6	5 10 6	5 10 3	5 10 1	5 10 0	5 9 9	5 9 7
0 10 0	7 8 11	7 8 5	7 8 2	7 8 0	7 7 9	7 7 6
1 0 0	15 1 10	15 0 11	15 0 5	15 0 0	14 15 6	14 15 0
5 0 0	75 9 5	75 4 8	75 2 4	75 0 0	74 13 7	74 11 3
10 0 0	151 2 10	150 9 4	150 4 8	150 0 0	149 11 3	149 6 7
25 0 0	377 15 2	376 7 5	375 11 8	375 0 0	374 4 2	373 8 6
30 0 0	453 8 8	451 12 2	450 14 1	450 0 0	449 1 11	448 3 11
50 0 0	755 14 5	752 15 0	751 7 5	750 0 0	748 8 7	747 1 3
75 0 0	1,133 13 8	1,129 6 6	1,127 3 2	1,125 0 0	1,122 12 10	1,120 9 10
100 0 0	1,511 12 11	1,505 14 1	1,502 14 11	1,500 0 0	1,497 1 2	1,494 2 7

For values of Rupees from 1*s.* $4\frac{3}{32}$*d. to* 1*s.* $4\frac{1}{4}$*d.*

Sterling	at 1s. $4\frac{3}{32}$d.	at 1s. $4\frac{1}{8}$d.	at 1s. $4\frac{5}{32}$d.	at 1s. $4\frac{3}{16}$d.	at 1s. $4\frac{7}{32}$d.	at 1s. $4\frac{1}{4}$d.
£. s. d.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 0 1	0 0 11	0 0 11	0 0 11	0 0 11	0 0 11	0 0 11
0 0 4	0 3 11	0 3 11	0 3 11	0 3 11	0 3 11	0 3 11
0 0 6	0 5 11	0 5 11	0 5 11	0 5 11	0 5 11	0 5 10
0 0 9	0 8 11	0 8 11	0 8 10	0 8 10	0 8 10	0 8 10
0 1 0	0 11 11	0 11 10	0 11 10	0 11 10	0 11 10	0 11 9
0 2 6	1 13 9	1 13 8	1 13 8	1 13 7	1 13 7	1 13 5
0 5 0	3 11 7	3 11 6	3 11 5	3 11 3	3 11 2	3 11 0
0 7 6	5 9 5	5 9 3	5 9 1	5 8 11	5 8 9	5 8 6
0 10 0	7 7 3	7 7 0	7 6 10	7 6 7	7 6 4	7 6 1
1 0 0	14 14 7	14 14 1	14 13 8	14 13 2	14 12 9	14 12 3
5 0 0	74 9 0	74 6 8	74 4 4	74 2 1	73 15 9	73 13 6
10 0 0	149 2 0	148 13 4	148 8 9	148 4 2	147 15 7	147 11 0
25 0 0	372 13 0	372 1 5	371 5 10	370 10 5	369 15 0	369 3 7
30 0 0	447 6 0	446 8 2	445 10 4	444 12 7	443 14 10	443 1 2
50 0 0	745 10 1	744 2 11	742 11 11	741 5 0	739 14 1	738 7 4
75 0 0	1,118 7 1	1,116 4 5	1,114 1 10	1,111 15 5	1,109 13 1	1,107 11 0
100 0 0	1,491 4 2	1,488 5 11	1,485 7 10	1,482 10 0	1,479 12 3	1,476 14 9

INTEREST TABLES.

At the Rate of 3½ %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 1	0 1 0	0 4 8	3 8 0
200	0 0 3	0 2 1	0 9 4	7 0 0
300	0 0 5	0 3 2	0 14 0	10 8 0
400	0 0 7	0 4 3	1 2 8	14 0 0
500	0 0 9	0 5 4	1 7 4	17 8 0
600	0 0 11	0 6 5	1 12 0	21 0 0
700	0 1 0	0 7 6	2 0 8	24 8 0
800	0 1 2	0 8 7	2 5 4	28 0 0
900	0 1 4	0 9 8	2 10 0	31 8 0
1,000	0 1 6	0 10 9	2 14 8	35 0 0
2,000	0 3 0	1 5 5	5 13 4	70 0 0
3,000	0 4 7	2 0 2	8 12 0	105 0 0
4,000	0 6 1	2 10 11	11 10 8	140 0 0
5,000	0 7 8	3 5 8	14 9 4	175 0 0
6,000	0 9 2	4 0 5	17 8 0	210 0 0
7,000	0 10 8	4 11 2	20 6 8	245 0 0
8,000	0 12 3	5 5 11	23 5 4	280 0 0
9,000	0 13 9	6 0 7	26 4 0	315 0 0
10,000	0 15 4	6 11 4	29 2 8	350 0 0

At the Rate of 4 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 2	0 1 3	0 5 4	4 0 0
200	0 0 4	0 2 5	0 10 8	8 0 0
300	0 0 6	0 3 8	1 0 0	12 0 0
400	0 0 8	0 4 11	1 5 4	16 0 0
500	0 0 10	0 6 2	1 10 8	20 0 0
600	0 1 0	0 7 4	2 0 0	24 0 0
700	0 1 2	0 8 7	2 5 4	28 0 0
800	0 1 4	0 9 9	2 10 8	32 0 0
900	0 1 6	0 11 0	3 0 0	36 0 0
1,000	0 1 9	0 12 3	3 5 4	40 0 0
2,000	0 3 6	1 8 6	6 10 8	80 0 0
3,000	0 5 3	2 4 9	10 0 0	120 0 0
4,000	0 7 0	3 1 1	13 5 4	160 0 0
5,000	0 8 9	3 13 4	16 10 8	200 0 0
6,000	0 10 6	4 9 7	20 0 0	240 0 0
7,000	0 12 3	5 5 11	23 5 4	280 0 0
8,000	0 14 0	6 2 2	26 10 8	320 0 0
9,000	0 15 9	6 14 5	30 0 0	360 0 0
10,000	1 1 6	7 10 8	33 5 4	400 0 0

At the Rate of 4½ %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 2	0 1 5	0 6 0	4 8 0
200	0 0 4	0 2 9	0 12 0	9 0 0
300	0 0 7	0 4 1	1 2 0	13 8 0
400	0 0 9	0 5 6	1 8 0	18 0 0
500	0 0 11	0 6 10	1 14 0	22 8 0
600	0 1 2	0 8 3	2 4 0	27 0 0
700	0 1 4	0 9 7	2 10 0	31 8 0
800	0 1 6	0 11 0	3 0 0	36 0 0
900	0 1 9	0 12 5	3 6 0	40 8 0
1,000	0 1 11	0 13 9	3 12 0	45 0 0
2,000	0 3 11	1 11 7	7 8 0	90 0 0
3,000	0 5 11	2 9 5	11 4 0	135 0 0
4,000	0 7 10	3 7 2	15 0 0	180 0 0
5,000	0 9 10	4 5 0	18 12 0	225 0 0
6,000	0 11 10	5 2 10	22 8 0	270 0 0
7,000	0 13 9	6 0 7	26 4 0	315 0 0
8,000	0 15 9	6 14 5	30 0 0	360 0 0
9,000	1 1 9	7 12 3	33 12 0	405 0 0
10,000	1 3 8	8 10 0	37 8 0	450 0 0

At the Rate of 5 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 2	0 1 6	0 6 8	5 0 0
200	0 0 5	0 3 0	0 13 4	10 0 0
300	0 0 7	0 4 7	1 4 0	15 0 0
400	0 0 10	0 6 1	1 10 8	20 0 0
500	0 1 1	0 7 8	2 1 4	25 0 0
600	0 1 3	0 9 2	2 8 0	30 0 0
700	0 1 6	0 10 8	2 14 8	35 0 0
800	0 1 9	0 12 3	3 5 4	40 0 0
900	0 1 11	0 13 9	3 12 0	45 0 0
1,000	0 2 2	0 15 4	4 2 8	50 0 0
2,000	0 4 4	1 14 8	8 5 4	100 0 0
3,000	0 6 6	2 14 0	12 8 0	150 0 0
4,000	0 8 9	3 13 4	16 10 8	200 0 0
5,000	0 10 11	4 12 8	20 13 4	250 0 0
6,000	0 13 1	5 12 0	25 0 0	300 0 0
7,000	0 15 4	6 11 4	29 2 8	350 0 0
8,000	1 1 6	7 10 8	33 5 4	400 0 0
9,000	1 3 8	8 10 0	37 8 0	450 0 0
10,000	1 5 11	9 9 5	41 10 8	500 0 0

INTEREST TABLES.—*concld.*

At the Rate of 6 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 3	0 1 10	0 8 0	6 0 0
200	0 0 6	0 3 8	1 0 0	12 0 0
300	0 0 9	0 5 6	1 8 0	18 0 0
400	0 1 0	0 7 4	2 0 0	24 0 0
500	0 1 3	0 9 2	2 8 0	30 0 0
600	0 1 6	0 11 0	3 0 0	36 0 0
700	0 1 10	0 12 10	3 8 0	42 0 0
800	0 2 1	0 14 8	4 0 0	48 0 0
900	0 2 4	1 0 6	4 8 0	54 0 0
1,000	0 2 7	1 2 4	5 0 0	60 0 0
2,000	0 5 3	2 4 9	10 0 0	120 0 0
3,000	0 7 10	3 7 2	15 0 0	180 0 0
4,000	0 10 6	4 9 7	20 0 0	240 0 0
5,000	0 13 1	5 12 0	25 0 0	300 0 0
6,000	0 15 9	6 14 5	30 0 0	360 0 0
7,000	1 2 4	8 0 10	35 0 0	420 0 0
8,000	1 5 0	9 3 3	40 0 0	480 0 0
9,000	1 7 8	10 5 8	45 0 0	540 0 0
10,000	1 10 3	11 8 1	50 0 0	600 0 0

At the Rate of 7 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 3	0 2 1	0 9 4	7 0 0
200	0 0 7	0 4 3	1 2 8	14 0 0
300	0 0 11	0 6 5	1 12 0	21 0 0
400	0 1 2	0 8 7	2 5 4	28 0 0
500	0 1 6	0 10 8	2 14 8	35 0 0
600	0 1 10	0 12 10	3 8 0	42 0 0
700	0 2 1	0 15 0	4 1 4	49 0 0
800	0 2 5	1 1 2	4 10 8	56 0 0
900	0 2 9	1 3 3	5 4 0	63 0 0
1,000	0 3 0	1 5 5	5 13 4	70 0 0
2,000	0 6 1	2 10 11	11 10 8	140 0 0
3,000	0 9 2	4 0 5	17 8 0	210 0 0
4,000	0 12 3	5 5 11	23 5 4	280 0 0
5,000	0 15 4	6 11 4	29 2 8	350 0 0
6,000	1 2 4	8 0 10	35 0 0	420 0 0
7,000	1 5 5	9 6 4	40 13 4	490 0 0
8,000	1 8 6	10 11 10	46 10 8	560 0 0
9,000	1 11 7	12 1 3	52 8 0	630 0 0
10,000	1 14 8	13 6 9	58 5 4	700 0 0

At the Rate of 8 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs .a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 4	0 2 5	0 10 8	8 0 0
200	0 0 8	0 4 10	1 5 4	16 0 0
300	0 1 0	0 7 4	2 0 0	24 0 0
400	0 1 4	0 9 9	2 10 8	32 0 0
500	0 1 9	0 12 3	3 5 4	40 0 0
600	0 2 1	0 14 8	4 0 0	48 0 0
700	0 2 5	1 1 2	4 10 8	56 0 0
800	0 2 9	1 3 7	5 5 4	64 0 0
900	0 3 1	1 6 1	6 0 0	72 0 0
1,000	0 3 6	1 8 6	6 10 8	80 0 0
2,000	0 7 0	3 1 1	13 5 4	160 0 0
3,000	0 10 6	4 9 7	20 0 0	240 0 0
4,000	0 14 0	6 2 2	26 10 8	320 0 0
5,000	1 1 6	7 10 8	33 5 4	400 0 0
6,000	1 5 0	9 3 3	40 0 0	480 0 0
7,000	1 8 6	10 11 10	46 10 8	560 0 0
8,000	1 12 0	12 4 4	53 5 4	640 0 0
9,000	1 15 6	13 12 11	60 0 0	720 0 0
10,000	2 3 0	15 5 5	66 10 8	800 0 0

At the Rate of 9 %

Amount	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
100	0 0 4	0 2 9	0 12 0	9 0 0
200	0 0 9	0 5 6	1 8 0	18 0 0
300	0 1 2	0 8 3	2 4 0	27 0 0
400	0 1 6	0 11 0	3 0 0	36 0 0
500	0 1 11	0 13 9	3 12 0	45 0 0
600	0 2 4	1 0 6	4 8 0	54 0 0
700	0 2 9	1 3 3	5 4 0	63 0 0
800	0 3 1	1 6 1	6 0 0	72 0 0
900	0 3 6	1 8 10	6 12 0	81 0 0
1,000	0 3 11	1 11 7	7 8 0	90 0 0
2,000	0 7 10	3 7 2	15 0 0	180 0 0
3,000	0 11 10	5 2 10	22 8 0	270 0 0
4,000	0 15 9	6 14 5	30 0 0	360 0 0
5,000	1 3 8	8 10 0	37 8 0	450 0 0
6,000	1 7 8	10 5 8	45 0 0	540 0 0
7,000	1 11 7	12 1 3	52 8 0	630 0 0
8,000	1 15 6	13 12 11	60 0 0	720 0 0
9,000	2 3 6	15 8 6	67 8 0	810 0 0
10,000	2 7 5	17 4 1	75 0 0	900 0 0

Time in Different Parts of the World *i. e.*, Difference between Greenwich Meantime & Local Time at the Principal Places throughout the World at 12 noon.

The world **Fast** after any place indicates that the Local Time is fast of Greenwich and the word **Slow** that it is slow of Greenwich Time.

Note:—Four minutes in time=1 degree longitude.
The earth revolves at the rate of 15 degrees per hour.

ENGLAND, SCOTLAND & IRELAND.

		H.	M.	S.			H.	M.	S
Bank of England ...	slow	0	0	20	Dublin	slow	0	24	48
Edinburgh	„	0	12	50	Queenstown	„	0	32	52
Glasgow	„	0	17	3	Manchester	„	0	8	52

OTHER COUNTRIES.

		H.	M			H.	M.
Adelaide	fast	9	15	Madras	fast	5	21
Aden	„	3	0	Madrid	slow	0	14
Alexandria	„	1	56	Malta	fast	0	58
Amsterdam	„	0	20	Melbourne	„	9	40
Berlin	„	0	54	Moscow	„	2	30
Bombay	„	4	52	New York	slow	4	56
Brussels	„	0	17	Paris	fast	0	9
Calcutta	„	5	54	Pekin	„	7	46
Capetown	„	1	12	Philadelphia	slow	5	40
Cairo	„	2	5	Quebec	„	4	48
Chicago	slow	5	51	Rangoon	fast	6	25
Colombo	fast	6	31	Rome	„	0	50
Constantinople	„	1	56	Shanghai	„	8	3
Geneva	„	0	24	Stockholm	„	1	12
Hamburg	„	0	40	Sydney	„	10	5
Jerusalem	„	2	35	Teheran	„	3	25
Karachi	„	4	2	Venice	„	0	49
Lisbon	slow	0	37	Vienna	„	1	5

DIARY FOR 1912.

TESTIMONIALS.

No. G/9013 OF 1911.

Municipal Office,
Karachi, 31*st August* 1911.

MEMO:

The "UNION" PRESS, COMPANY, carried out the Municipal Printing Contract for the year 1910-11. During this period the Printing work was heavier than usual, as in addition to the printing of the Managing Committee and Municipal Agenda papers and resolutions and Annual Budget and Report, all the Rules and Byelaws which had been revised had to be printed. This work the press carried out in a most satisfactory manner and in fact all work entrusted to them was invariably done in a way highly creditable to themselves and thoroughly satisfactory to the Municipality. During Undersigned's experience in Karachi he has never seen printing done better.

J. FORREST BRUNTON, M.I.C.E., M.I.M.E.,
Chief Officer & Chief Engineer,
Karachi Municipality.

No. G/880 OF 1911.

Municipal Office,
Karachi, $\frac{20th}{23rd}$ *January* 1911.

MEMO:

Undersigned has much pleasure in certifying to the diligence, despatch and expedition with which the "UNION" PRESS, printed the Municipal Budget Essimates for 1911-12. There was a considerable amount of printing involved, and by making special efforts, the Press was able to turn out in 10 days the work which would ordinarily have taken a very much longer time.

MEASHAM LEA, A.M. INST., C. E.,
Ag. Chief Officer & Chief Engineer,
Karachi Municipality.

No. G/11325 OF 1910.

Municipal Office,
Karachi, $\frac{15th}{16th}$ *August* 1910.

FROM,

MEASHAM LEA, ESQ., A.M. INST., C.E.,
Ag. Chief Officer & Chief Engineer,
Karachi Municipality.

To,

MESSRS. THE "UNION" PRESS,
Karachi.

Dear Sirs,

I must congratulate you on having completed the printing of the Municipal Election Roll for the 24 Wards of the City within the period of 14 days.

The amount of the work involved was very considerable and I thank you for the careful and expeditious manner in which the work was executed.

Yours faithfully,

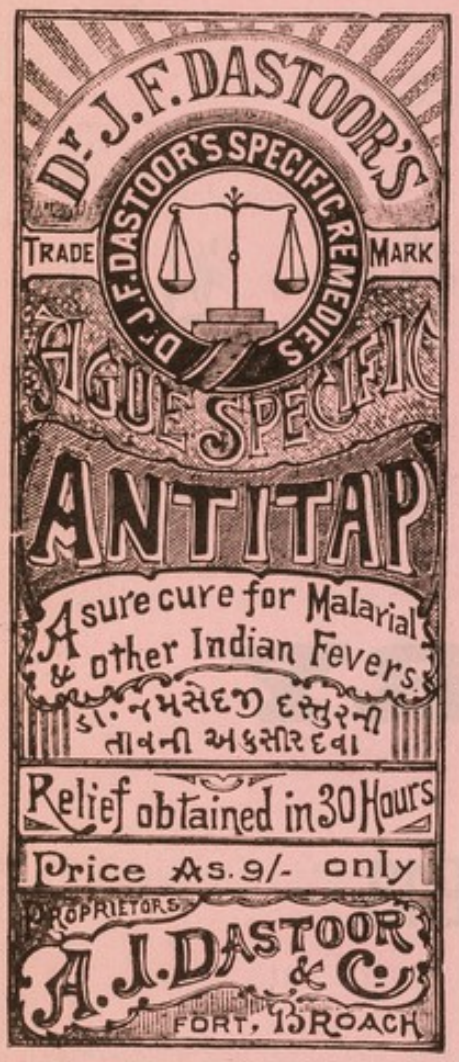
MEASHAM LEA, A.M. INST., C.E.,
Ag. Chief Officer & Chief Engineer,
Karachi Municipality.

Extract from the "Times of India," *re* **the printing of the Workman's Breach of Contract Act, compiled by Mr. A. M. Jagtani.**

❋ OPINION. ❋

"It has been printed very creditably at the "UNION" PRESS, Karachi, for Mr. Jagtiani has apparently decided, like Ruskin, to be his own publisher."

Dr. Dastur's Ague Specific "ANTITAP"
AND OTHER PREPARATIONS.



Registered No. 37.

It is a specific for all kinds of malarial fevers, head-aches, vomiting, constipation, enlarged spleen, bodily pains, slow fevers, etc.

Our **Antitap** has been used by thousands with most marvellous results. It is the only fever mixture in the market which gives most satisfactory results with **least cost.**

As. 10 per bottle.

We possess very excellent testimonials from all classes of men. Mr. Mahon, (Karachi Tramways) "Sind Gazette," "Phœnix," "Jame-Jamshed," "Sind Sudhar," "Akhbari-Sodagar," Government officials, private and public bodies, all speak of our **Antitap** in very high terms.

Free! Free!! Free!!!

In order to advertise the efficiacy of our *bona-fide* preparation and give the public an opportunity to test it without expense free samples of **Antitap** will be sent to those who apply for it *personally* or otherwise to the following address.

Besides **Antitap,** we sell finely coated Fever, Cough, Tonic, Purgative Pills, Gonoria Perles, Tooth Powder and Ringworm Ointment also.

A trial will prove their worth.

Large orders special rates. Good commission to Merchants. Freight paid by us. All our specifics are prepared by a qualified doctor.

A. J. DASTUR & CO.,
Opposite Baluch Hospital,
Camp—KARACHI.

1912. (1-365) 1 Monday January.

1912. (3-363) 3 Wednesday January.

1912. (11-355) 11 Thursday January.

A number of blank pages follow,

which have not been photographed.

1912. (11-355) 11 Thursday January.

1912. (25-341) **25** Thursday January.

A number of blank pages follow,

which have not been photographed.

1912. (29-337) **29** Monday January.

1912. (31-335) 31 Wednesday January.

February. (32-334) 1 Thursday 1912.

1912. (37-329) 6 Tuesday February.

February. (38-328) 7 Wednesday 1912.

Left Bombay mail 11-45 - Via Jas. melancholia - I too feeling depressed after having stayed results long in America.

Karnal

1912. (45-321) 14 Wednesday February.

Dinem Jagannath Pleader who is going
engagement day - met Hemchandra -
Gangadhar and others.
Chandra Lalas father-in-law went to
Early in the morning

Delhi

February. (46-320) **15** Thursday 1912.

Left 10 a.m. for Delhi.
after from Law Billoomal.
took pd Ramchandra with me
employed him at 25/- a month.

Moradabad

1912. (47-319) **16** Friday February.

Left Delhi 5-15 for Moradabad.
Where Khudia met at 10 p.m.

Rampur

February. (48-318) 17 Saturday 1912.

Hakim Ajmal Khan.

Handri

1912. (49-317) 18 SUNDAY February.

Left Mandalay 8 Am. for Handri
arrived Handri at 1-28. met Rs. Lin? in
booking on account of blockade in Handri –

Kanoi

February. (50-316) 19 Monday 1912.

Hanover

1912. (51-315) **20** Tuesday February.

Mansi

February. (52-314) 21 Wednesday 1912.

Quieting my anxiety about Durga Devi
She has pain in the left side - may have
to do with her pregnancy.
aches & pains in limbs too - but this pain
in the side is sticking & has for the
last 50 yr.

Hardoi – Lucknow
Cawnpore

1912. (53-313) 22 Thursday February.

Left Hardoi this morn. Calcutta mail –
Nikka Mull Kapoor – the Tyrannicide – very
low bath – morn: meal then –
Bucket – from Abdul Hussain 12 pers: kits
for which have 160 Rs. asked him to
send the man to Amritsar – to view V.H.H.
Kapoor introduced to Kunj Behari Setti
for 5 Rs. very funny indeed – his very burst
pocket. if Sugar water – etc –
In the eve saw Dr Sen tried to him to
remember Dad Mahesh – very enjoyable
indeed. Rumor high Came by the 8.55.
we left by the 10-40 night train for
Cawnpore where arrive 2 A.M. Lodge
at Gurbakhsh Singh's house – he is
Sub-registrar of police here

Campare

February. (54-312) **23** Friday 1912.

Cawnpore

1912. (55-311) 24 Saturday February.

Cawnpore

February. (56-310) 25 SUNDAY 1912.

Hakim Masman whose tickets I took this morn. he is 86 yrs of age.

1912. (57-309) **26** Monday February.

Cawnpore

February. (58-308) 27 Tuesday 1912.

Read this for yesterday's date

Bithur, Brahmavarta, the sacred place of Brahma enclosed iron bars in front it has a stone yard sort of place - huge ruins of a fort place - home of Valmiki - must have a great place - of antiquity - as shows its gigantic ruins, also this is place of Nana Sahib & of Peshwas. Beautiful boat? on the Ganges. Ekka ride 14 miles from Cawnpore. Fastest ekkas I have ever had. Attained heyeness on the Bluffs. -
Beautiful moonlight.

Saw the shisha handicraft. a lot of money & inartistic statues - marble etc. Perhaps a present.
Buffet Civils books 4-8.
~~Saw shish~~

Kanauj

1912. (59-307) 28 Wednesday February.

Left Cawnpore by the 8-35 a.m. for ~~Lucknow~~ Kanauj - arr.d 12 M. Letter to Thanadar Mch.d Jafar but he being absent, his munshi opened room for me where breakfasted with Dorothies and Kinna, rested an hour - then left for the city of Kanauj 2½ miles from station. Dorothy Karkhana paper transcripts to London now in Kanauj req.d Cowie then on to a Vaidya of Mosulman? but he had no books with him. Visited Pt. Sital parshad, vaidya raja, Mahallah Ganungo. He was very courteous and obliging: showed me his treasures, among which I found a Chikitsa sthan चिकित्सा स्थान of Charaka which I made him present to him. He would not take any money for this same & the first man in India whom I have seen - who wd. take no money. He has asked me to correspond with him which I will. He will lend me his books & mss. if I wished to. He asked me to stay on for meals.

Saw other Mahadis tomb Command.d a fine view of Kanauj. Not many things to see, one smells ancient grandeur - altar is more very extensive here. Got here 3 head of stone ancient, an Alg.d Sholki, 1 Yd stone pigeon, 1 reclining woman.

Etawah

February. (60-306) **29** Thursday 1912.

Jaswant Nagar

31 Days.] [3rd Month.

1912. (61-305) ▮ **Friday** **March.**

Chawal — to Aminabai

March. (62-304) 2 Saturday 1912.

1912. (65-301) 5 Tuesday March.

1912. (73-293) **13** Wednesday March.

March. (80-286) 20 Wednesday 1912.

A number of blank pages follow,

which have not been photographed.

Patti

1912. (89-277) **29** Friday March.

Arrived 4 P.M. Saw the Pug, heard of the institution there who was in Jubah. Began at me to work in his books. Many he has. but mostly on Jain religion.
Room very well decorated in no sort style, lot of lace (paper) work which the Pug himself did. His name is Nirpa Rikh, has two disciples. But they are mostly lazy lot not given much to study or any industry. They have the best of everything we might say, although the food is by begging they say. They fed me well bringing in all sorts of vegetables milk etc. Sat up until 10 at night going through the mass. Sent upstairs in front of the mandir avatars 3 in no with huge staring eyes really a frightening they looked. In front of them many brass ~~idols~~ ~~in~~ gods incarnations of the 24 avatars in all: the Jains believe. Some of these gods were from the 13th & 14th Cent. quite worn out by handling their faces & smearing them with Chunam.
Watch incident. Fell out at night. The servant a Bikaneri fellow who must had it somewhere.

patti

March. (90-276) **30** Saturday 1912.

Early morning up - not much sleep on account of the door not being able to close. Very stupid of me indeed. At mss again about 9 & went on up till 4 when left for the Shalai. Bought with great difficulty 2 mss for Rs 45. One called "Sanghratna Sutra" with pictures very very old indeed. Description of hells, its inhabitants. One very old map of "Jambudwipa anakti" - evidently map also showing many pictures of naraka people suffering in them etc. A very interesting mss which should be published in my opinion. Makes my mouth watering to see so many mss etc: I should like to possess Shukra's stories of a parrot which I am going publishing. What a heart rend? such a short life - so much to learn, so much to do. Should one perhaps sit idle & do nothing? problem is ever before me.

First man in India this day who has taken so much trouble to show all his treasures.

A number of blank pages follow,

which have not been photographed.

Left Ass 4-10 P.m.

Maharaja Bhairan Singh ji C.S.I
Foreign member senior member

En route to
Bikaner

April. (100-266) 9 Tuesday 1912.

Through Singhji ki kothi —
stand the whole day in the train till 4 p.m.

Bikaner

1912. (101-265) 10 Wednesday April.

~~Bikaner~~

Bikaner

April. (102-264) Thursday 1912.

Bikaner - 10th Jan

1912. (103-263) 12 Friday April.

Left Bikaner 4-30 p.m

10 Ashpur

April. (104-262) 13 Saturday 1912.

arrived Ashpur at 6 am Dak Bungalow

Left Ashpur at 6 pm.

Abu Rd - Mount Abu

1912. (105-261) 14 SUNDAY April.

Arrived 7 Am. Abu Road. Tonga

Left Abu again at 6 Pm. Dust storm

Left Abu Rd station at 11 P. m. for Bombay

Ahmedabad - Bombay

April. (106-260) **15** Monday 1912.

Arrive Bombay at night 8-25.

Bombay

1912. (107-259) **16** Tuesday April.

Bombay

April. (108-258) 17 Wednesday 1912.

Bombay – Madras

1912. (109-257) 18 Thursday April.

Left Bombay 10 P.m. for Madras

En route to ~~Dorsey~~ Marvin

April. (110-256) **19** Friday 1912.

Madras
Adyar

1912. (111-255) **20** Saturday April.

arrived 7 Am. motor drive etc

Cigar

1912. (115-251) 24 Wednesday April.

Madura

April. (116-250) **25** Thursday 1912.

~~Left early, this~~ arrived Madura at 11-55 - drove straight to Narayana Aiyar a Great Theosophist - He has some wedding going on in his house. He is Staff Inspector - a kind hearted Gentleman. I drank Theosophic vows.

Bala Sarasvati Pt P.R. Krishnamachariar Madura who accompanied me all over

Madura - Rameshwaram
Dhanushkod

1912. (~~117-249~~) **26** Friday April.

Left Madura 5-45 for Rameshwaram - in mixed lots of 2nd class passenger varieties etc going to Rammad which seems to be a dirty country but very fertile. nothing to eat except Siji Ka Laddos and Sugi Ka something sweet. Coffee on the way which was not bad - Train nearly empty after Rammad. Mandapam and then the bridge - we crossed the little channel at 1-45. reached in 45 minutes across to Ramesh. Island - Sun very hot, but lot of breeze one alert to the Skin. Co. I proceeded further to Dhanushkod 45 minutes run from Ramesh. station the terminus of train - hot sort of station arrived at 4-5 - went to Chhetram for travellers, had a letter to Parameshwaram Aryar but he was not there difficulty to make people understand. Given a long open space to live in Chhetram. Very bad food. Puri & vegetables full of sand. Could not eat this one. Went out to Gwala where had milk which I boiled myself in his Chandra. An Experience. Talk to the people. They admire the Sadhu - Can't understand them. Went at the Beach - very hot even at 4 - Waves - billows darling. met a Bot-master of the mail boat - Sami - Chhetram very long & broad place. Some nice temples but inside things where inside is a little woman as well prostitutes everywhere

Rameshwaram

April. (118-248) 27 Saturday 1912.

Early morn: at 5 Arr. in a bullock cart to Dhanush-kodi Tirtham 2½ miles from the Chatram - has sea water. It is a Sangam between Ratnakar & Mahodadhi. Bathing bath. Did the Gayatri felt the Spirit. about 50 Gayatris - lot of beggars. Left Dhanushkodi at 7-15 for Ramaswaram. At Dhanush: met me the inspector of the temple at R. who was looking out for me. Walked together. stopped in the Bungalow. Saw the temple. It has large corridors. 3 main shrines, Shiva worshipped by Rama. Shiva brought by Hanuman from Benares, & the Hanuman shrine a little outside. In the North part of the temple where Lingams are there lively beautiful, the Dravidian style. alluring it was and inviting. Great many Gurkhas. averg: 150 a day. Carving not so beautiful as in Madura temples. & Hindus Colours temple being renovated in many of parts as the old buildings is crumbling away.

Madura

Pretty shrine by the side of Siva
sancta Parvati when Siva
lifts his right leg right
up to his forehead, the face,
with the [illegible] pers: lost-as
[illegible] the [illegible] leashed
[illegible] hope
[illegible] for
[illegible] was

1912. (119-247) 28 SUNDAY April.

Arrived 11-44 from Ramesh: passing Rg Pleasant a Vakil
in Court: lots of interform: about Indian Caste.
Happens to be the Car festival the marriage of Sundreshwar
with Minakshi the fish-eyed Goddess. With P. Narenda & others
went to temple at 4. a Great Crowd worshipping - saw
the 3 murtis resting in one bed - Sundar: Minakshi: and Ganesh
where both united in one the Purusha & the Prakriti.
Supremely happy am I to have seen the wedding of the God.
Boys went out again where saw the temple & thousands
of people gathered together to see the procession

Trichinopoly

April. (120-246) **29** Monday 1912.

Kumbakonam

1912. (121-245) **30** Tuesday April.

Chidambaram

Arrived in Ajmer after leaving in Kishanlal Tank. Rs 300 from Mercantile Bank of India. Nag left Sam - left at 12 for Ajmer by a fakiha. An uncomfortable Sawari in which you have to stretch yourself lengthwise. Saw Pandit well again

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which have not been photographed.

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which have not been photographed.

Aaron — Lucknow.

May. (142-224) 21 Tuesday 1912.

Exchange from Mr. Rahar Lal, who had sent mine for repairs to Rodda & Co. Calcutta.

G. S. Sent the Regd. letter with my Cheque to National Bank of India Amritsar for realization of the sum of Rs 5000.

Gorakhpur – Chakaniaghat – Bagaha – Raxaul

1912. (143-223) 22 Wednesday May.

Travelled right through the night from Lucknow City station to Gorakhpur where arrived morning 8-40. Then at 9-15 for Chakaniaghat. at 2 P.m. crossed Gandak river very hot and no Coolies anywhere. With great difficulty and under determined circumstances got through all right. ~~Bat~~ ~~Narkatiaganj changed~~ Bagaha station again other side of the river where train left at 2-3 p.m. Changed at Narkatiaganj at 5-15. Waited until 6-20 for the train to Raxaul where arrived at 8-20 p.m. G.S. Hardar's Sepoy reach there. Went to Residing Bungalow a Comfortable house – open on all sides. Five rooms. Had to wait here 2 days for servants to arrive at Bhimpur – for the D.D.C. to arrive in time then to take me up to Bisafarhi. ~~Alt~~ Khansamah of the place feeds me. Very nice meals I have too. Pigeons excellent. Indeed things manageably the English are much better –

Raxaul

May. (144-222) **23** Thursday 1912.

Start the day here at Raxaul - almost forgot to the forward of Jamshedpur left here now -
meals provided by the Bo Khansamah of the place.
Spent the day in reading - Cunningham himself 'Warren' Buddhism in Translations
Also read some Sanskrit. Slept during the day a little. Feel well.
For the first time after a long has - bottle of white wine Neckarsulmer -

Send a cable to London Remit fifty pounds Bombay Cost Rs 10 Cost of cable Rs 9/- Late fee Re 1/-

Raxaul - En route to Nepal

1912. (145-221) 24 Friday May.

Shave the day quietly at Raxaul - well fed.
Left at 7-30 p.m. for Nepal in a doolie &
carried by 12 Kahars. Doolie a transfer
but had elastics in its structure
Birganj the first village one mile from
Raxaul. a very long Bazaar.
moonlight night - very really enjoyable
ride) midnight - passed Sonauli
Nepal jungle.

Kathmandu

1912. (149-217) **28** Tuesday May.

Feel rather uncomfy on account of dust - having not much furniture.
arranged - settled later on in the day.
Saw the Resident at 12-30 - very nice man
Kind hearted - one thinks his kind expression
blue eyes. Saw also the Court Clerk.
all known the Sirdar Ghulp -
Saw Captain attached to Residency.
a Rascal I believe.
Went to the Library - met Vishnu Prasad
the Librarian in charge. Raj Bhandari -
nice old man - Tantric man indeed.
Like him - he is fine Sort master and
through Quin. Saw the two workers there
Great Library -
wrote to Mohan Shamsher the General
- Son of the Prime Minister - in whose
hands lie all the arrangts of the future
visit of him from India - & for
issuing orders to the Librarian to assist
Shamsher.etc :

Markham = Read this for ~~yesterday~~ last monday

Left Markham early & came in the dandy. Downhill first then uphill again. passed the village of Chitlang, fine Dharmsala carving of buddhas something wonderful - deities are also Asan ~~Go~~ Carving - right on the roadside was this building near by is a temple of Siva & Closed - so did not see it. Ascent between Chitlang and Thankot very steep - ~~500~~ rise of 1575 ft but the most awful descent to Thankot I have ever experienced - it was only one mile but gives tremendous exercise to the calf & thigh muscles. Arrived Thankot at 11-30 a.m. where took breakfast. Valley of Nepal visible 6 miles from here to Kathmandu - Grand sight & feel quite at ease. Good

Kathmandu
Yesterday's date —

yesterday wednesday - had interview the Prime minister & his son both generals. The son General Nathan Chandra, young wealthy sort of fellow & wearing 3 rings - huge diamond & 2 other olives little, ring & with fruits - worn. Diadem on his generals cap a large coat pyjamas with stockings & gold ~~stick~~ handle stick with a brocade shoe. Talk, a general of the country, if I had met either of them on the way etc. The 'prime minister' the man in power is H.H. Chandra Shamsher, keen, quick man very shrewd, winning smile, very alert, left an agreeable impression. Talks about Constitution - early marriage he wants to reform, against widow marriage. She was English well educated. The little son. The object of my visit here. Officials at a distance. I cautious opposite to French, perhaps suspicion. ~~no~~ meeting in garden, Sons meeting in a bureau - his two aides. Dog, at my disposal. Palace a la European - Band too - military tour - great display & show. visited library too - most of the medical books have been sent to England to Oxford - medical

The Resident called on me but was in bath so did not see him.

Dined at the Reisting last night with Mr & Mrs Shannon. The former is that well arranged well behaved air about the house. People very nice & kind. Titanic talk & Daily Mail reading. Surprised to hear Mrs Shannon say he not because if Barton died as it would have trouble in the future.

In the afternoon again Library. Saw many pictures in Sexual act the fro

They were probably done in Tibet & the adjoining Continents or valleys in Nepal.

I can show will get some material here as I am promised. Also Sculpture and wood Carving I am promised as well as mss.

Nice story I am given to read. I find it very kind of the Club to put so many Comments at my disposal.

The routine of work has begun. Morning work at home at the State Bungalow where I have almost every convenience now. Bathroom, tub, sitting drawing room etc. I am hard at work at the Catalogue of Nepal State Library. Have chosen Lord May works on Tantras. Reading for which is not the difficult.
Evenings are taken up by visits.

Kathmandu

June. (154-212) 2 SUNDAY 1912.

No library today being Sunday.

Had Sunday Walk with the Resident his wife
and the Resident Dr — in the Cantonment
grounds beautifully situated. Beautiful
drops from showers. 2 Children also
with me.

King's birthday
Scarborough where prime minister
his family also came. Interesting
interview with the 2nd Smuts the
prime minister.

Kathmd

June. (164-202) **12** Wednesday 1912.

Kathmandu

1912. (165-201) **13** Thursday June.

Kathmandu

June. (166-200) 14 Friday 1912.

Kathmandu

1912. (167-199) **15** Saturday June.

Kalt.

June. (168-198) **16** SUNDAY 1912.

Kathmandu

1912. (169-197) 17 Monday June.

Kulbinaro

June. (170-196) 18 Tuesday 1912.

Left Kath:

1912. (171-195) **19** Wednesday June.

Left Kathmandu at 7 a.m. by pony kindly lent me by Mohan Shamsher Jang Bahadur the prime minister.
First carriage drive of 8 miles up to Thankot then that terrible ascent again - pony very tired & shivering poor thing half of the way. Few showers only. Leeches very troublesome on roads - trees. Humid very stuffy. This ascent almost all the way like steps. I arrived Sisheagarhi about 3 p.m. Horse tired in the end. Many, many a basket of mangoes did I meet. Very glad Wolham left Nepal & well satisfied with my visit to that country.
Great fuss about coolies. Had to hire 5 although 3 or 4 were decided upon. With 2 trips & 3 marches we started Pandit and Chetro with me.

1912. (179-187) 27 Thursday June.

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which have not been photographed.

a girl born to Jackson at 7-35 am.
Last night she seemed almost in agonies
the pains being intermittent.

She brought on rain as the Earth was
being parched & people clamouring for
rain.
Her name is Sarah Ann.
Big girl at birth 10 lbs, fine.

Teresa also made like of boy.

My hut.

Rain today

Bought - few works of Koo Tubsidan
What much language

Last night it rained very much
again raining.

Left Aurelia

Stromboli

July. (206-160) **24** Wednesday 1912.

Dalhousie

1912. (207-159) **25** Thursday July.

Dalhousie to Chamba via Khapiur

July. (210-156) 28 SUNDAY 1912.

Chamber

1912. (211-155) 29 Monday July.

August. (214-152) ▮ Thursday 1912.

At 5 I rode with the procession to a place where a Ci Jhulin was going to be thrown into the river. Sight of procession through on a smaller scale but quite impressive for Chamba. Many healthy faces lining the route to the procession. Display of army. We were photographed I to the left of the Rajah Bhuri Singh. Great struggle with buffaloes as he wd come to the bank and in the mid stream. Back also in procession I with Zamindar of Rajah Bhuri Singh.

Chamber to Chmari

August. (218-148) 5 Monday 1912.

Chuari to Sikundā

1912. (219-147) 6 Tuesday August.

Shakspeare

August. (220-146) 7 Wednesday 1912.

Shekhupura - Kangra

1912. (221-145) 8 Thursday August.

Kangra - Dehra

August. (222-144) 9 Friday 1912.

Dehra - to Jawalmukhi

1912. (223-143) 10 Saturday August.

Jamalamukhi

August. (226-140) 13 Tuesday 1912.

Bhoodi

1912. (227-139) 14 Wednesday August.

Jawaharlal Nehru
Bharoli

August. (228-138) **15** Thursday 1912.

Bharoli Guggis place.

1912. (229-137) **16** Friday August.

Jawalmukhi to Dehra

August. (230-136) 17 Saturday 1912.

Beas river Crossed

1912. (231-135) 18 SUNDAY August.

Arrived at Chailpuri 7-30 p.m. Visited Bharwain, nth: has most beautiful situation. Air pure - elevation high. In hills not much vegetation ∴ healthy more healthy. Along the roads were lots of Chhakras, gaddas full of Jatis & their hamphermulis

Please read this very carefully.

The Hon'ble Mr. Sinha, Bar-at-Law, and a Member of the Viceroy's Legislative Council, writes in the Hindustan Review, dated March-April, 1911 :—

Everybody's Year Book for 1911, by Mr. Anandram Mewaram Jagtiani of Karachi is, beyond all doubt, one of the most useful diaries of its kind, published in this country. The compilation under notice gives a dictionary of business terms, abbreviations, railway and postal schedules, and a quantity of legal information which is not available elsewhere in the same compact and accessible form. The diary gives one quarto page to every day and is replete with most valuable information of the highest utility to professional and business men, as also to public officers. It is decidedly cheap at Re. 1 a copy, and can be had of the author, who is a member of the Customs Service, Karachi. The edition for 1912 is promised, with many improvements, in September next.

Chintpurni

[illegible]

August. (232-134) 19 Monday 1912.

Seen a variety of bulbul larger than the Kashmir one

Christpurni

1912. (233-133) **20** Tuesday August.

Chint-Delhi

August. (234-132) 21 Wednesday 1912.

Dr Kern to Jawalamukhi

1912. (235-131) 22 Thursday August.

1912. (241-125) 28 Wednesday August.

Lebt Jarwlmski

August. (242-124) 29 Thursday 1912.

Kangra

1912. (243-123) **30** Friday August.

1912. (247-119) 3 Tuesday September.

September. (248-118) 4 Wednesday 1912.

1912. (249-117) 5 Thursday September.

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which have not been photographed.

1912. (255-111) Wednesday September.

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which have not been photographed.

September. (262-104) 18 Wednesday 1912.

1912. (263-103) 19 Thursday September.

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which have not been photographed.

Hardwar - Rikhikesh

1912. (267-99) **23** Monday September.

Rikhikesh

September. (268-98) 24 Tuesday 1912.

Rikki Kesh

1912. (269-97) **25** Wednesday September.

September. (270-96) **26** Thursday 1912.

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which have not been photographed.

1912. (279-87) **5** Saturday October.

1912. (281-85) 7 Monday October.

1912. (283-83) 9 Wednesday October.

October. (286-80) **12** Saturday 1912.

1912. (289-77) **15** Tuesday October.

1912. (291-75) 17 Thursday October.

Pandit Uma Shankar commenced work - His salary begins from today Rs 40 per mensem

1912. (297-69) **23** Wednesday October.

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which have not been photographed.

1912. (303-63) **29** Tuesday October.

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which have not been photographed.

1912. (309-57) 4 Monday November.

1912. (311-55) 6 Wednesday November.

November. (312-54) 7 Thursday 1912.

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which have not been photographed.

1912. (317-49) **12** Tuesday November.

November. (318-48) **13** Wednesday 1912.

1912. (319-47) 14 Thursday November.

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which have not been photographed.

1912. (323-43) 18 Monday November.

1912. (325-41) **20** Wednesday November.

A number of blank pages follow,

which have not been photographed.

1912. (331-35) **26** Tuesday November.

1912. (333-33) 28 Thursday November.

A number of blank pages follow,

which have not been photographed.

1912. (337-29) 2 Monday December.

1912. (339-27) 4 Wednesday December.

A number of blank pages follow,

which have not been photographed.

December. (342-24) 7 Saturday 1912.

1912. (345-21) 10 Tuesday December.

1912. (347-19) 12 Thursday December.

December. (348-18) **13** Friday 1912.

Hardi

1912. (349-17) 14 Saturday December.

Wrote to the under Secretary to the Govt. of India for renewal of the special Dream Banks for ensuing year.

1912. (353-13) 18 Wednesday December.

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which have not been photographed.

December. (360-6) **25** Wednesday 1912.

A number of blank pages follow,

which have not been photographed.

1912. (363-3) **28** Saturday December.

1912. (365-1) 30 Monday December.

MEMORANDA.

MEMORANDA.

NOTES FOR 1913.

Dr. JANUARY, Cash Account. Cr.

Brought forward last month	11401	1	6		Brought forward	11527	7	3
Lustmillie balance hand	126	5	9		Jan: 25th for London	1112	15	-8
Mr. Bhari Lal, Sylhet for	181	1						
2 chairs for	63							
Miscellaneous Total					Total receipt	12640	6	11
	969	12			Total expenses	12390	13	6
Feb: 7th 1912					Balance	249	9	5

Feb 7th 1912 Total receipt 12640 6 11
" Expenses 12390 13 6
249 9 5

Dr. FEBRUARY, Cash Account. Cr.

	2 7							
Jan	Bal brought forward	11401	1	6	Brought forward	11527	7	3
Last month Balance		126	5	9	Jan: 25th — for drawn	1112	15	
Feb 7th	Earned 12	989	12					
		12390	13	6		12		12640-6/11
	Balance Rs 249-9-5							
	For the month of February							
					Cash from London of Feb:	1112	15	1112-15/-
								13753-5/11
					March 4th from London remitting as cabled from Delhi			890-10/9
								14644-0/8
Earned	March 2nd 1912							
		1157	14	0				
	Total Receipts				13753 5/11			
	March 2nd				13548 1/6			
	Balance				204-10-5			

Dr. MARCH, Cash Account. Cr.

					Brt forward			
					14644	0	8
				25th March	1113	5	11
March 2nd	13548	11	6		15757	6	7
March Expenses	1375	13					
	14924	8	6		15757	6	7

Balance = 832-14-1

15757-6-7
14924-8-6
Balance = 832-14-1

Balance
April 8th 1912

15757-6-7
15634-10-6
Rs 122-12-1
Balance

Rs 7/0 2

Wages
March
April 22nd 1912

Dr. APRIL, Cash Account. Cr.

Expenses		receipts	
15634-10-6		15757-6-7	
	=	Balance in hand	122 12 1
	April	Cash London	1112 15-9

Total Cash

15634-10-6	Total Receipt	15757-6-7	
1179-14-0		1112-15-9	
16814-8-6		16870-6-4	
		16870-6-4	
		16814-8-6	
	Balance	55-13-10	

Dr. MAY, Cash Account. Cr.

Total Expenses	Balance	Receipts (Total)	
16814-8-6		16870-6-4	
	55 13 10	1116-15-8	
May Expenses are		May 27th Remit 17987-6-0	
Rs 1042-0			
∴ Total expenses are		Total Receipts end of May	
		Rs 17987-6-0	
16814-8-6			
1042-0			
17856-8-6			
	Balance		
	17987-6-0		
	17856-8-6		
Balance	130-13-6		

Dr. JUNE, Cash Account. Cr.

Total Expenses				Balance in hand			Total Receipts				
Rs 17856-8-6				130	13	6	Rs 17987-6-0				
							June 10 746-14				
							June 24 1116-15-2				
June Expenses											
Rs 1874-0-0							Rs 19850-6-6				
Total Expenses are											
17856-8-6											
1874-0-0							Total Receipts				
19730-8-6							Rs 19850-6-6				
				Balance							
				19850-6-6							
				19730-8-6							
				119-14-0							
Balance											
Fanda											
July 7th, 1911											

Dr. JULY, Cash Account. Cr.

Total Expenses		Total Receipts	
~~Rs~~ Rs 19730-8-6	Balance in hand Rs	Rs 19850-6-6	
July Expenses 880-10-0	119 14 0	July receipts 1117-11-0	
		20968-1-6	
Total Expenses :: are			
Rs 19730-8-6		Total Receipts :: are	
880-10-0		Rs	
20611-2-6		20968-1-6	
	Balance		
	20968-1-6		
	20611-2-6		
	Rs 356 15 0		

Jawaharlal Nehru
14 19
July Aug. '12

Dr. AUGUST, Cash Account. Cr.

Total Expenses	Balance	Total receipts	
20611-2-6	Rs.		
Aug: Expenses	356-15-0	20968-1-6	
rail = maintain		Aug: Cash from Dr	1118-6-2
Rs 1019-15			
∴ Total =		Rs 22086-7-8	
20611-2-6			
1019-15-0		Total receipts	
21631-1-6		22086-7-8	
	Balance ∴		
	22086-7-8		
	21631-1-6		
Balance	Rs 455-6-2		

Rishikesh

Sep: 25th 1912

Dr. SEPTEMBER, Cash Account. Cr.

Total expenses up to Aug: Rs 21631-1-6	Balance in hand 455-6-2	Total receipts up to Aug: Rs 22086-7-8	
Sep: Expenses Rs 1306-8-0		20th Sept: cash 1116-15-2	
		23203-6-10	
Rs 21631-1-6 1306-8-0			
22937-9-6		23203-6-10	

Dr. OCTOBER, Cash Account. Cr.

	23203-6-10		
	22937-9-6		
	265-9-4		
Balance			
Total Expenses	265-9-4		
Rs 22937-9-6		Rs	
Oct 1192-3-9 expenses	Cash Lent Oct 21	23203-6-10	
		1116-15-2	
Rs 24129-13-3		24320-6-0	

Total Receipts 24320-6-0
" Expenses: 24129-13-3

Balance Rs 190-8-9

Dr. NOVEMBER, Cash Account. Cr.

Total Expenses		Total receipts	
Rs	24129-13-3	Rs	24320-6-0
Nov: Exh:	845-3-0	Cash at bank Nov: 23rd	1116-15-2
Rs	24975-0-3	Rs	25437-5-2

Rs 25437-5-2
24975-0-3
462-4-11

Dr. **DECEMBER, Cash Account.** Cr.

							Rs		
					Balance in hand		462	4	11
					Dec: allow		1116	15	2
Total expenses					Total Receipts				
Rs	24975-0-3				Rs	25437-	5-	2	
	1175-15-0				Dec: allow	1116-	15-	2	
	26150-15-3				Rs	26554-	4	4	
		26554-4-4							
		26150-15-3							
Balance		Rs 403-5-1							

ANNUAL CASH SUMMARY.

Dr.		Cr.	
Balance from last year ...		Balance from last year ...	
January ...		January ...	
February ...		February ...	
March ...		March ...	
April ...		April ...	
May ..		May ...	
June ...		June ...	
July ...		July ...	
August ...		August ...	
September ...		September ...	
October ...		October ...	
November ...		November ...	
December ...		December ...	
Balance carried forward ...		Balance carried forward ...	
Rs.		Rs.	