rupee, about five per cent. better than the *sonaut* rupee, which is the standard of military payments. In viewing the sum-total of an officer's pay, when reduced to English currency, which may be done with tolerable correctness at the above rate of eight rupees to the pound sterling, very considerable allowance must be made for the inevitable expences, &c., incident, not only to military men, but to all residing in India. This consideration will amount to a very plain, and correct, conclusion, viz. that though a subaltern officer may live on his pay, provided his out-set be duly allowed for, yet, that he must have more than ordinary luck, or possess a bent towards parsimony by no means to be envied, and rarely attaining its object, to enable his saving a few pounds within the year.

This is necessary to be well understood, and, when understood, ought to be ever carried in mind by those who expect a young man on his arrival, as a cadet, in India, to support himself without adventitious aids. That he may do so, by arranging a proper plan with others of his class, cannot be denied; but to effect this, not only all luxuries, but, what in India are considered the necessaries of life, must be relinquished. On receiving a commission, his allowances, of course, are considerably augmented, but, on the other hand, his expences will be ra-