M.R.O. 1—77,006—8-6-37.

(1) Number of pages 32

(2) Date of repair 16-3-43

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 276 Press
Mis.
563-64

Dated 29 1 18[illegible].

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
29th January 1867.

No. 563. Read the following Proceedings of the Madras Government in the Political Department :—

Reviewing the Financial Accounts for 1865-66 and the estimates for 1866-67 of the Travancore and Cochin States, and referring to the Public Works Department the remarks of the Resident regarding the progress of works at the Peermade Ghaut, and the necessity of corresponding operations being prosecuted on the Madura side. } (Here enter 22nd January 1867, No. 17.)

No. 564. ORDER THEREON, 29th January 1867, No. 276.

CIVIL WORKS, No. 112.

1. Communicated to the Superintending Engineer of the 8th Division.

2. Adverting to paragraph 5, Captain Prendergast is requested to report whether he can take measures for preparing plans and estimates for continuing, within the limits of the Madura District, the Peermade Ghaut and road now under construction in Travancore by the Government of that State.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Superintending Engineer, 8th Division.
,, Political Department.

Exd. S. T. Augustin.

Read the following papers :—

No. 24. From H. NEWILL, Esq., Resident in Travancore and Cochin, to the Chief Secretary to Government, Fort Saint George; dated Coolitoray, 24th October 1866, No. 66.

I have the honor to submit, for the information of His Excellency the Governor in Council, the accompanying Report and Statements relating to the financial administration of the Travancore State for the Malabar year 1041 (A D 1865-66), ending 14th August last, together with a prospective estimate of receipts and disbursements for the year now current.

1. Letter from the Dewan, No. 3878, dated 30th September 1866.
2. Account Current of Receipts and Disbursements for 1041.
3. Statement of Outlay, &c., on Public Works for 1041.
4. Letter from the Dewan, No. 3970, dated 5th October 1866.
5. Prospective Account of Receipts and Disbursements for 1042.

2. The revenue of the year amounted to Rupees 44,80,634, and the expenditure to Rupees 43,07,644, leaving a surplus of Rupees 1,72,990. This balance, however, is largely influenced by several items of an exceptional nature carried to account in the present year, which have also completely disturbed the calculations of the prospective estimate, which showed a surplus of only Rupees 16,000.

3. For instance, a large stock of grain received in payment of land tax (credited in the accounts at the commutation rate) had accumulated, and was thrown into the market when some scarcity was felt at the beginning of the season, much to the relief of the people and to the profit of the Sirkar, which realized about one lakh of Rupees from the enhanced price at which it was sold. Again, the returns of the Allepey Railway, amounting to about Rupees 33,000, which for several years had been credited separately, were this year brought to the general account.

Further, the sum of Rupees 57,000, the interest on Government Securities due for the two previous years, was drawn in the present year.

On the other hand, the amount of Rupees 40,000 guaranteed to this State under the interportal arrangements was not remitted in time to be credited in this year's accounts.

4. Deducting, then, these exceptional receipts, and adding the sum of Rupees 40,000 guaranteed under the interportal arrangements, the ordinary financial transactions more strictly belonging to the year under report result in the moderate surplus of about Rupees 23,000. This explanation seems necessary to guard against the balance sheet of the year being taken as an indication of the increase of the standard resources of the State.

	1040	1041	Difference.
Receipts.....	42,11,140	44,80,634	2,69,494
Disbursements.	40,47,734	43,07,644	2,59,910

5. In comparison with the previous year, the aggregate income shows an increase of nearly Rupees 2,70,000, and the expenditure also an increase of nearly Rupees 2,60,000.

6. The land revenue amounted to Rupees 16,40,455, which is about Rupees 5000 below that of the previous year, the difference being chiefly accounted for by the reduction of assessment, and the abolition of petty taxes already reported, which did not come into full operation till the present year.

7. The miscellaneous revenue rose from Rupees 4,92,412 to Rupees 7,15,637 in the present year, being an increase of about Rupees 2,23,000. Of this, I have already explained the items of one lakh of Rupees from the profit on the sale of grain, and Rupees 33,000 from the credit of the returns of the Allepey Tramway. In Judicial fees there was an increase, owing to suits being pressed into the Courts in view of the early application of the new Regulation to provide for the limitation of suits. The fees on the transfer of Crown lands lately enfranchised, and the sale of salt pans and of escheated property also augmented this item.

8. The Customs revenue amounted to Rupees 2,50,805, which is about Rupees 91,000 below the revenue of the previous year. Of this, however, the sum of Rupees 40,000 was guaranteed under the interportal arrangements, though, as above remarked, it was not remitted in time to be credited in the year's account. The loss to the State is, therefore, about half a lakh of Rupees.

9. The fluctuation in the last few years of the produce of the Cocoa palm, which constitutes the main articles of export, and the continued depression of trade with the Bombay and English markets, owing to the great monetary crises, have seriously tended to retard the development of the beneficial results of the interportal arrangements, which, however, may be said to have alleviated

the difficulties above alluded to. There are also indications of the return of trade (which had been diverted by fiscal restrictions) to its natural channel through the commercial port of Allepey, in the fact of the tonnage of the shipping touching there having increased nearly 50 per cent., and the export duty levied there having risen from Rupees 9541 to Rupees 34,224 in the present year, while the total export duty at the Travancore ports is double that of the previous year.

10. The Tobacco revenue fell from Rupees 7,85,709 to Rupees 7,35,879, or nearly half a lakh of Rupees, which is the result of the reduction of the import duty on it towards the close of the previous year. This, however, had the effect of stimulating the importation, and also increasing the consumption by about 5½ per cent.

11. The Pepper revenue, although largely exceeding that of the previous year, approximates that of the year before that.

12. The enhancement of the price of Salt to the rate in British India has raised this revenue to more than seven lakhs of Rupees, or upwards of 1½ lakhs of Rupees above the amount of the previous year. This assimilation of the rates of sale has tended in a measure to check consumption, though not to so serious an extent as was anticipated.

13. The forest revenue has continued to fall off considerably, owing, it is stated, to much timber having been reserved for the Public Works Department, which will not be brought to account till the next year.

Upon further inquiry into the resources of the Department, it is found that the timber brought from the forests into the Depôt has greatly increased in quantity in the last two years, though sales have not been readily effected, owing to the unfavorable state of the market.

14. In the expenditure of the State, the cost of Religious and Charitable Institutions, taken together, is about 8½ lakhs of Rupees, or pretty much the same as in the previous year. The prevailing high prices have rendered it difficult to adopt measures of retrenchment in the amount expended.

15. The Civil and Judicial Establishments show an increased expenditure of Rupees 51,524 and Rupees 21,500, respectively, which results mainly from the measures taken for the augmentation of salaries, as noticed in the previous report, and steadily pursued in the present year.

16. In regard to the item of Education and Science, it is to be observed that the saving derived from closing the Observatory has been almost entirely expended in other ways. An additional Master has been obtained from England, to form a higher branch of the English School, and measures are being taken for extending the Vernacular as well as the English Schools.

17. The expenditure on Public Works amounted to Rupees 5,61,448; or nearly a lakh of Rupees above that of the last year, which again was 2 lakhs above that of the previous one.

18. The Establishment was enlarged, and the Engineer, at the latter part of the year, obtained the services of a Professional Assistant, whose attention is being specially directed to carrying out the repair and improvement of the long neglected irrigation works in South Travancore.

Upwards of another lakh of Rupees was expended on the Victoria Canal, and the section alluded to last year, as nearly completed, is now available for traffic, while a further section has received the sanction of His Highness the Maharajah.

The Peermade Ghaut work, upon which about Rupees 34,000 was expended, has not progressed so rapidly as could be wished, but much preliminary work has been accomplished in tracing and laying out the line towards the Madura frontier, where it is most desirable, for the interests both of Travancore and the British Territory on that side, that corresponding operations should be prosecuted.

The work of the new Public Offices, the foundation stone of which was laid in December last, has progressed, and nearly half a lakh of Rupees has been expended upon it.

The progress in the operations of this Department has been attained under the able and vigorous superintendence of the Engineer, Mr. Barton.

19. The cash balance at the close of the year was upwards of 13½ lakhs of Rupees, besides Government Securities amounting to 13½ lakhs more, and other available sources calculated at 3¾ lakhs, and an inefficient balance of 1¼ lakh, making altogether the sum of nearly 32 lakhs.

20. This flourishing state of the finances is matter of congratulation, though it would have been more satisfactory had measures been practicable for appropriating a portion of the surplus funds to Public Works and other useful purposes, rather than investing it in Government Securities. As mentioned, however, in last year's report, there is no wish on the part of the State to hoard its funds, and the greatly increased expenditure on the Public Works in the last 2 or 3 years, and the assignments intended to be made for the expensive project of overcoming the barrier to the through communication between Trevandrum and Cochin, and for forming a basin near the Hills for storing a supply of water for the improvement of the irrigation of South Travancore, indicate a liberal policy in the application of the surplus funds of the State.

21. The Financial Estimate for the current year gives Rupees 42,61,000 for receipts, which is upwards of 2 lakhs below the receipts of the past year, in which exceptional items to nearly this amount occurred as contingencies. The disbursements are estimated at Rupees 42,59,000, or less than half a lakh below those of the expired year. The balance is thus a small surplus of Rupees 2000.

22. The Dewan, as shown in his closing remark, has made provision for the contingencies of the present season, which was somewhat exceptional in the late commencement of the monsoon; but, under God's blessing, this Province has been spared the evils of famine which have been experienced in other parts of the Presidency, and the harvest although below the average, may yet enable the ryots to meet the Government demand, particularly with the high prices of grain which are not likely to subside suddenly. The Dewan, too, seems hopeful of a more favorable result than the estimated balance indicates, and in this expectation I most fully share.

23. A prospective source of increase of revenue which has long remained undeveloped is the re-assessment of the garden lands, which has been constantly pressed upon His Highness' Government. The measure has been under consideration, and, although progress has been made in maturing it, and the fundamental principles have been already arranged, I regret I am not able to report any decided action in the matter on the present occasion, particularly as this increased source of revenue would afford provision for re-organizing the Police, and placing it upon a more efficient footing.

24. My last year's report was accompanied by some remarks in further detail upon the general administration, and as the Government have thus been put in possession of full information on all important matters, and subsequent measures have been reported from time to time, it seems unnecessary for me, on the present occasion, to enter into a repetition of the measures of progress and reform already noticed, and sufficient to assure the Government that the same course and the same principles are being steadily persevered in for the welfare of the State.

25. In conclusion, I may remark that a better testimony than any I can offer to the continued enlightened policy followed by His Highness the Maharajah, and the able, and zealous manner in which the administration has been conducted by his Minister Sir T. Madava Row, is found in the distinguished marks of Her Majesty's favor and approbation in constituting the former a Knight Grand Commander, and the latter a Knight Commander of the Most Exalted Order of the Star of India.

From Sir T. MADAVA ROW, K. C. S. I., Dewan of Travancore, to the British Resident in Travancore, &c. &c. &c.; dated Trevandrum, 30th September 1866, No. $\frac{1871}{1866}$.

I have the honor to report on the financial administration of the Travancore State for the past year, 1041, corresponding with 1865-66 of the Christian era. The usual Statements* are herewith submitted.

* Account Current.
Expenditure on Public Works.

2. The amount of land revenue for the year was, Rupees 16,40,455, which, compared with that of the antecedent year, shows a falling off only of about 5000 Rupees. If due allowance be made for the several reductions of taxation recently effected, the out-turn must be considered satisfactory. I need not remind you that several petty taxes, usually credited under this head, were abolished; that the land tax in Nanjenaud, where excessive, was reduced; long standing arrears of assessment were remitted; and the rent payable on salt-pans was lowered. Several of these measures were, it is true, adopted in the year 1040; but, adopted as they were late in the year, they did not tell upon the revenues appertaining thereto so much as upon those of the subsequent one, namely, the one under report.

3. The receipts under the next head, viz., "Miscellaneous Revenue", compare as follows :—

For 1041..... ....Rupees		7,15,637
,, 1040..... ..... ,,		4,92,412
Increase... .... ,,		2,23,225

This is a very considerable advance, being upwards of 45 per cent. A large stock of grain had accumulated in the Sirkar Granaries, and when the price in the market ran unusually high, the superfluity was sold beneficially to both the State and the people. About one lakh of Rupees were thus realized and credited to the head under discussion. The receipts from the Allepey Tramway for several years used to be kept apart, without entering into the standard accounts of the State. It was now deemed more appropriate that they should be credited to the general revenue. This has brought an accession to the miscellaneous receipts of about 33,000 Rupees. The receipts from Court fees and Police fines, also, were higher, owing, probably, to the new limitation Regulation, and to more frequent resort to fines than to imprisonment. The fees recoverable on transfers of Sirkar Puttom lands gave a yield of upwards of 9000 Rupees. The sale of Sirkar salt-pans and of escheat property added to the receipts by upwards of 8000 Rupees. Smaller additions also accrued in numerous minor items. Hence, the large increase under the second head of the Account Current.

4. The receipts under the next head of "Customs" for 1041 are Rupees 2,50,805, while those for 1040 were Rupees 3,78,213, the difference against the former period being Rupees 1,27,408. This difference must be reduced by 40,000 Rupees, part of which was recovered from the British Government as compensation under the interportal arrangements, but which part reached the Sirkar too late to be credited in the accounts for 1041. The real difference, therefore, is about 87,000 Rupees. This is partly accounted for by the languor of trade, felt more or less all over India, and mainly by the loss which this State agreed to incur by giving up duties on all imports, with a few exceptions. It is to be remembered, also, that the exceptional heavy duty on exports of areca nuts was done away with, though the full effect of this will be developed in the accounts of 1042.

5. The income from Arrack and Opium rents shows some increase, being the result, probably, not so much of increased consumption, as of higher prices at which these things were sold by the renters.

6. The receipts from Tobacco for 1041 are..... ....Rupees		7,35,879
Those for 1040 were..... ... . ,,		7,85,709
Decrease..... ,,		49,830

This is the direct result of remission of taxation. You will remember that the last reduction of import duty on Tobacco took place towards the *latter part* of the year 1040, and hence its effect upon the receipts of 1041 must be much greater than on those of the previous year. The fall would have been greater had the quantity of imports remained stationary. But the reduction of taxation has had the expected influence in increasing imports to some extent, thus enlarging the area of taxation, and compensating for a part of the loss.

7. Pepper has this year yielded a satisfactory tribute to the finances of the State, the amount being Rupees 79,394, which is better than the corresponding amount for 1040 by Rupees 35,968. The quantity exported was candies 5086, which, probably, represents the quantity which the country can at present produce in a favorable year.

8. In consequence of enhanced rates of sale in assimilation of those prevalent in British India, salt has afforded an increase of upwards of 1,55,000 Rupees. Such a considerable advance in the selling rates cannot but unfavorably affect consumption to some extent. The sales have fallen by about 136 garces in the year, and this downward tendency will, I fear, continue for some time more.

9. The revenue derived from the sale of Cardamoms and minor forest produce exhibits a decrease of about 27,000 Rupees. This is attributable to diminished production.

10. The proceeds of the sales of timber have also fallen short by nearly 16,000 Rupees. A good deal of timber was reserved for the Public Works Department.

11. The amount of interest drawn on the funds invested in the British India Government Loan was so large as 85,750 Rupees, because no interest had been drawn for the years 1039 and 1040.

12. The item of "Arrears of Revenue collected" scarcely calls for any observation.

13. The aggregate income of the State for 1041 has, on the whole, been in excess of that for 1040, by Rupees 2,69,494.

14. On the other hand, the expenditure has also advanced to very nearly the same extent.

15. The Devasom establishment has cost in the year about 23,000 Rupees in excess of the previous year. A portion of this is a matter of account, but a good deal is the unavoidable result of increased prices of commodities.

16. To this increase, the next item presents almost full compensation; not that the Ootooperahs have cost really less, but that, as observed in paragraph 14 of my report for 1040, a portion of the disbursements actually belonging to 1041 was incurred in advance in 1040.

17. The variation of the palace expenditure is limited to about 11,000 Rupees, which is a little more than 2 per cent. His Highness the First Prince's trip to Madras and other places will chiefly account for this. This branch of the expenditure of the State continues, as you are aware, to be carefully controlled by His Highness the Maharajah personally.

18. The charges under the head of Hoozoor Cutcherry, &c., Establishments are compared thus:—

	Rs.
For 1041.....	4,65,650
,, 1040.....	4,14,126
Increase...	51,524

Of this increase, about 36,000 Rupees are accounted for by the circumstance that the increase of salaries granted in 1040 operated for a few months only in that year, while it took effect for all the 12 months of the year under review. The rest is the result of increased salaries and additional Establishments pertaining to 1041 itself.

19. In a similar way is accounted for the increase of 21,500 Rupees in the cost of the Judicial Establishment. You are aware that Judicial salaries are being gradually raised as better qualified persons become available.

20. The amount entered under the next head shows a small variation due to several minor causes, with which this report need not perhaps be encumbered.

21. Passing on to "Nair Troops," I beg to observe that the rectification of accounts promised in paragraph 20 of my last year's financial report has this year been effected. Hence chiefly the apparent increase of charge; but a proportion is due to clothing purchased, to a small increase of pay given to the men in reference to the prevailing high prices, and so on. The Military pensions, however, are not embraced in this head, but continue charged under the general head of pensions.

22. To the rectification in question is also due the considerable rise shown under the next head. A sum of about 38,000 Rupees has thus been transferred to the head under notice, from that of "Contingent Charges", wherein it would otherwise lie buried. This transfer enables us to realize more correctly the charges incurred for this Establishment. I may observe, in passing, that the cost of grain having enormously increased, and the provender for Elephants being now paid for by the Sirkar at full market value, the cost of feeding the animals has recently much advanced. It need not be stated that, in proportion to the transfer now effected from one head to the other, the amount under "Contingent Charges" must show a diminution.

23. The outlay on Education, Science, and Art has been really increased in useful directions, but this is not shown in the amount itself, as it suffered a reduction in consequence of the abolition of nearly the whole of the Observatory in the latter part of the year 1040. In spite of this abolition, the charges nearly maintain their level, from which it must be plain that what was saved by the discontinuance of the Observatory has been applied to the promotion of Education, Science, and Art in other more useful ways. For instance, a new Professor was got out from England to superintend a Senior Department of the Central English School, and which is the nucleus of a College.

24. The pension charges have a natural tendency to rise, in consequence of the recently established Pension Rules. Hence the present increase.

25. In regard to the allotment made for Public Works in 1040, it was observed that it was "the largest ever incurred by the State in any one year," an observation which still more emphatically applies to the appropriation under this important head in the year under discussion. The amount has risen to Rupees 5,61,448 or 12½ per cent. of the gross income of the State. A proportion of this went, of course, for the maintenance of existing works, but by far the largest part was devoted to new works which are required in all parts of the country. The usual Statement accompanies this report, but the shortly expected report of the Civil Engineer on the operations of the Department will furnish full details of information.

26. The following item of the Account Current needs no particular notice, as it remains almost stationary.

27. The contingent charges amount to Rupees 1,99,152. It is true that, owing to certain transfers from this head, as noticed above, these charges ought to show a reduction, whereas they show an advance. The chief reason is that they include in this year the amount of premium paid on the purchase of British Indian Government Securities, being about 54,000 Rupees. The Hospitals of the country have cost more, owing to rise of prices, and also owing to increased number of patients, in consequence of the extension of the means of relief. The cost of maintaining the prisoners in the several Jails has also risen beyond ordinary limits. Additional supplies were got for the Sirkar Press. In short, almost all the charges which this item covers have felt more or less the influence of the general advance of the prices of things. Due allowance being made for these circumstances, the aggregate must be regarded as not otherwise than moderate.

28. These being all the items requiring discussion, I have now to observe that the total actual expenditure of the State comes to 43,07,644 Rupees, being in excess of that of the antecedent year by nearly 2,60,000 Rupees.

29. This expenditure is, however, still below the receipts by nearly 1,73,000 Rupees, which cannot but be accepted as a criterion of the satisfactory condition of the finances.

Accounts of the Travancore State for the year 1041 (1865-66).

Dr. Account Current of Receipts and Disbursements

		Rs.		Rs.
1	Balance, as per last year's account... ...	30,23,517	1 The Devasom or Religious Institution ...	5,70,788
2	Land Revenue	16,40,455	2 The Ootooperah or Charitable do.	2,84,550
3	Miscellaneous Revenue	7,15,637	3 The Palace...	4,76,697
4	Customs	2,50,805	4 Hoozoor Cutcherry and other Civil Establishments.	4,65,650
5	Arrack and Opium	86,086	5 Judicial Establishment...	1,19,169
6	Tobacco	7,35,879	6 Police Establishment	1,03,730
7	Pepper...	79,394	7 Nair Troops...	1,42,254
8	Salt...	7,04,316	8 Elephant and Horse Establishments... ...	69,273
9	Cardamoms and other goods... ...	1,15,132	9 Education, Science and Art	56,036
10	Timber	24,086	10 Pensions...	1,21,840
11	Interest on Government Securities ...	85,750	11 Public Works...	5,61,448
12	Arrears of Revenue collected this year...	43,094	12 Cost and charges of goods sold, &c., &c. ...	3,29,005
			13 Contingent Charges	1,99,152
			14 Subsidy to the British Indian Government...	8,08,052
				43,07,644
			Amount part of inefficient balance now charged to account, as per His Highness the Maharajah's sanction	1,036
				43,08,680
			Balance to be carried to next year's account... ...	*31,95,471
		75,04,151		75,04,151
			In Cash... ...	13,69,041
			„ Promissory Notes ...	13,23,214
			„ Goods...	3,78,850
				30,71,105
			Difference or inefficient Balance...	1,24,366
		44,80,634	Total...	*31,95,471

E. E. (Signed) T. MADAVA ROW, *Dewan.*

(True Copy). (Signed) H. NEWILL, *Resident.*

Hoozoor Cutcherry, Trevandrum,
31*st Audy* 1041—14*th August* 1866.

Statement showing the expenditure on Public Works in Travancore for the year 1041—1865-66.

	Description of Works.	Amount paid in 1041.
Special Maramut work.	Ananda Victoria Martanda Vurmah Canal...	1,15,804
	Repair of Southern road from Trevandrum to Aramboly...	6,950
	Minor roads.	29,937
	Canjerapully, Chunganacherry, and Peermade ghaut roads...	41,601
	Allepey and Valiathoray Tramway...	1,788
	Steam Engine and Machinery...	19,339
	Colithoray Bridge...	11,970
	Public Offices...	88,542
	Engineer's Workshop...	1,330
	Iron screw, piles, girders, &c., for bridges...	8,323
		3,25,584
Irrigation works.	For digging and repairing tanks...	30,378
	,, digging canals...	7,153
	,, repairing breaches, &c., ...	1,355
	,, removing sand from paddy fields...	...
	,, repairing salt pans...	5,279
	,, masonry works...	11,720
	,, repairing wooden bridges...	2,664
	,, do minor roads...	2,237
		60,786
Public Buildings.	For repairing Pagodas	13,082
	,, do Ootooperahs	1,501
	,, do Palaces...	13,526
	,, do Coikuls, Cottarums, &c...	1,703
	,, do Cutcherries, Tannahs, &c...	13,640
	,, do Bungalows...	50,237
		93,689
Miscellaneous works.	For making metallic utensils...	1,795
	,, do. and repairing boats and jungars.	2,141
	,, thatching public bungalows...	14,007
	,, fodder, &c., for elephants...	4,664
	,, minor repairs...	7,438
		30,045
	Total ...	5,10,104
Salaries and allowances.	Hoozoor, Maramut, &c., Establishments...	8,955
	Public Works Department...	42,389
	Total ...	51,344
	Grand Total ...	5,61,448

E. E.

HOOZOOR CUTCHERRY, TREVANDRUM,
31*st Audy* 1041—14*th August* 1866.

(Signed) T. MADAVA ROW,
Dewan.

(True Copy.)

(Signed) H. NEWILL,
Resident.

From Sir T. MADAVA ROW, K. C. S. I. Dewan of Travancore, to the British Resident in Travancore, &c., &c., &c.; dated Trevandrum, 5th October 1866, No. 3970. R. 1318

I have now the honor to forward herewith the Account of the Estimated Receipts and Disbursements for the current Malabar year 1042.

2. The following are the chief of the items, which are estimated lower than those for the past year, the entries being in round numbers :—

	1041.	1042.	Difference.
	RS.	RS.	RS.
Land Revenue	16,40,000	16,30,000	10,000
Miscellaneous do. ...	7,16,000	5,70,000	1,46,000
Tobacco	7,36,000	7,20,000	16,000
Pepper	79,000	43,000	36,000
Cardamoms, &c., ...	1,15,000	60,000	55,000
Interest on Govt. Securities	86,000	60,000	26,000
		Total...	2,89,000

3. The Land Revenue is estimated thus lower in reference to the unfavorable season. If it should prove worse than it has been, the actual receipts may be far lower than the estimate. The miscellaneous receipts must be much less than those for the previous year, as the chief of the extraordinary receipts noticed in paragraph 3 of my Financial Report for 1041 cannot be expected to recur to the same extent. The consumption of Tobacco must, I think, feel the influence of high prices of necessaries, and hence some allowance has been made in the estimate. The duty on Pepper rises and falls in alternate years, and hence I have taken the receipts for 1040 as a fair guide to estimate those for 1042. I fear the produce of the Cardamom Hills must be much less than usual in the current year, owing to deficiency of rain fall, which tells very unfavorably on this produce, and hence the diminished estimate. Accumulated interest having been drawn on Government Securities in 1041, and the interest for one year only being due in 1042, the figures must show the difference expressed above.

4. On the other hand, the following are the chief of the items which are estimated higher than those for 1041, the entires being as before, in round numbers.

	1041.	1042.	Increase.
	RS.	RS.	RS.
Customs	2,51,000	2,90,000	39,000
Salt	7,04,000	7,30,000	26,000
Timber	24,000	35,000	11,000
		Total...	76,000

5. The revenue from customs is thus estimated higher, chiefly because the compensation received from the British Government under the interportal arrangements for the year 1041 enters in the accounts for 1042.

Salt is expected to yield a higher revenue, in consequence of the last increase of the selling rate, in assimilation of the increase in British India. More timber is expected to be sold, and thus yield a larger revenue.

6. The net result of the several variations is to reduce the aggregate estimated revenue for 1042 by Rupees 2,20,000, as compared with the actual receipts for 1041. But the receipts of 1041 have been exceptionally favorable. Compared with 1040, the estimated receipts for 1042 stand higher.

7. Turning to the contra side of the account, the following are the chief of the items which show increase :—

	1041.	1042.	Increase.
	RS.	RS.	RS.
Ootooperahs	2,85,000	3,00,000	15,000
Palace	4,77,000	4,90,000	13,000
Hoozoor Cutcherry, &c. ...	4,66,000	4,95,000	29,000
Judicial Establishments ...	1,19,000	1,25,000	6,000
Police	1,04,000	1,16,000	12,000
Education, Science & Art ...	56,000	76,000	20,000
		Total...	95,000

8. The Ootooperah expenditure must with difficulty be restricted to the figure of 3 lakhs, at a time when prices of provisions are higher than ever. The Palace expenses must be estimated higher, in reference to more than one reason, which, however, need not be gone into here. Hoozoor Cutcherry, &c., must cost more, chiefly in reference to the proposed extension of Hospitals. You are aware that Judicial salaries are gradually raised, to secure a beneficial influence on the administration of justice. In reference to the high prices of the necessaries of life, Police salaries must this year be raised, and hence the higher estimate. The appropriation sanctioned by His Highness for improved Vernacular Schools accounts for the increase in the last item.

9. The following are the chief of the items which show a decrease in the expenditure :—

	1041.	1042.	Decrease.
	RS.	RS.	RS.
Public Works	5,61,000	5,00,000	61,000
Cost & charges of goods sold ...	3,29,000	3,00,000	29,000
Contingent charges ...	1,99,000	1,40,000	59,000
		Total...	1,49,000

10. As the Engineer's Department has a pretty considerable balance out of the sums paid last year, the payments this year need not be so large ; hence the reduced estimate. Goods purchasable by the Sirkar will probably cost less, to the extent above indicated. The absence of some of the reasons which swelled the contingent charges for 1041 will account for the saving of about 59,000 Rupees in this item.

11. The net result of the differences for and against the expenditure of the year comes to Rupees 49,000, by which the estimated expenditure of 1042 falls short of that for 1041.

12. To sum up :—The estimated

Receipts are Rupees ...	42,61,000
Expenditure ...	42,59,000
Balance....	2000

13. The character of the season which, of course, cannot be calculated upon with certainty in this early part of the year, might affect the estimates either way. But, all circumstances considered, I do not think that any deficit would ensue, while there are chances of the balance turning out higher.

Dr. Prospective Account of Receipts and Disbursements of the Travancore State for the year 1042 (1866-67.) *Cr.*

	RS.	RS.		RS.	RS.
1 Land Revenue ...	16,30,000		1 The Devasom or Religious Institution... ...	5,70,000	
2 Miscellaneous Revenue.	5,70,000		2 The Ootooperah or Charitable do.	3,00,000	
3 Customs... ...	2,90,000		3 The Palace... ...	4,90,000	
4 Arrack and Opium... ...	83,000		4 Hoozoor Cutcherry, and other Civil Establishments	4,95,000	
5 Tobacco...	7,20,000		5 Judicial Establishment ...	1,25,000	
6 Pepper...	43,000		6 Police do. ...	1,16,000	
7 Salt	7,30,000		7 Nair Troops... ...	1,45,000	
8 Cardamoms and other goods...	60,000		8 Elephant and Horse Establishments...	69,000	
9 Timber... ...	35,000		9 Education, Art, and Science...	76,000	
10 Interest on Government Promissory Notes. ...	60,000		10 Pensions	1,23,000	
11 Arrears of Revenue collected this year... ...	40,000		11 Public Works... ...	5,00,000	
		42,61,000	12 Cost and charges of goods sold...	3,00,000	
			13 Contingent charges...	1,40,000	
			14 Subsidy to the British Indian Government... ...	8,10,000	
					42,59,000
			Balance...	...	2,000
Total...	...	42,61,000	Total...	...	42,61,000

E. E.

HOOZOOR CUTCHERRY, TREVANDRUM,
5th October 1866.

(Signed) T. MADAVA ROW,
Dewan.

(True Copy).

(Signed) H. NEWILL,
Resident.

No. 25. From H. NEWILL, Esq., Resident in Travancore and Cochin, to the Chief Secretary to Government, Fort Saint George ; dated Trevandrum, 30th October 1866, No. 67.

I have the honor to submit, for the information of His Excellency the Right Honorable the Governor in Council, the following Report on the financial administration of the Cochin State for the year M. E. 1041 / A. D. 1865-66, together with the papers relating to the same, as particularized in the margin, and also the Dewan's Prospective Estimate for the current year.

1. Letter from the Dewan, dated 12th October 1866, No. 691.
2. Account Current of Receipts and Disbursements for 1041.
3. Prospective do. do. for 1042.

2. The revenue of the year amounted to Rupees 9,63,006, and the expenditure to Rupees 9,44,193, leaving a surplus of Rupees 18,813.

3. The prospective estimate of the year, in which a surplus of Rupees 68,000 was anticipated, was greatly affected by the transactions connected with the Salt Revenue, which will be presently noticed.

4. As compared with the previous year, the receipts were less by Rupees 1,12,225, and the disbursements less by Rupees 1,30,688.

5. The Land Revenue amounted to about Rupees 5,85,000, which is Rupees 1800 above that of the previous year. The season, however, was not a very favorable one, and there was a falling off, which, however, was more than compensated by the collection of arrears of assessment suspended in the previous year.

6. The Customs Revenue came under the operation of the Interportal Convention. By this, the British Government agreed to make over to the Cochin State one half of the Customs receipts of British Cochin, and also guaranteed a Customs Revenue of not less than Rupees 1,00,000, besides an import duty on Tobacco of not less than 10,500 Rupees.

7. An adjustment was made as described in my letter of the 9th July last, No. 47, for the 11 months up to the close of the official year ending 30th April, by the payment of the proportionate amount of the guarantee, &c., as follows :—

	Rs.	A.	P.
Proportion of general guarantee, for 11 months.....	91,666	10	8
Do. of guarantee for Tobacco Revenue for 11 months...	9625	0	0
	1,01,291	10	8
From this was deducted the collection at the Sirkar Ports.....	262	14	9
Leaving due to the Cochin State..... 1,01,028	11	11	

of which sum Rupees 19,683-12-6 constitute the moiety of Customs at British Cochin for the 11 months.

8. The receipt of the moiety of the collections at British Cochin and a trifling sum collected at the Cochin Sirkar ports, subsequent to the 30th April, bring up the revenue of the year to Rupees 1,03,334, which is Rupees 11,087 above that of the previous year, in which nothing was credited for the last 2½ months on account of customs, the adjustment in the interportal arrangements having been made subsequently.

9. The item of Judicial fees and fines has been considerably affected by the facilities afforded to the disposal of suits by the introduction of the Civil Procedure Code.

10. The Salt Revenue is by no means in a satisfactory state, it having fallen from Rupees 1,70,470 to Rupees 54,694, the difference being Rupees 1,15,776. The whole salt transactions of the country have been disturbed by the enhancement, under the interportal arrangements, of the selling price to that in British India. It was contemplated at the time that there would be a falling off in the sales of salt, as a considerable quantity, under the advantage of the former lower rate prevailing in Cochin, found its way into British India, but it was thought this would be compensated by the enhancement of the price to that of British India. This, however, has not been the case. The actual sales for consumption in the year are very much below the requirements of the population on the most moderate calculation, and it is not likely that salt has found its way legitimately into Cochin from British India. It is allowed that there has been clandestine manufacture in Cochin to some extent, but the falling off is chiefly ascribed to the smuggling of salt into Cochin from illicit manufacture elsewhere. The subject has been brought to the notice of the Collector of Malabar, and the Dewan is alive to the importance of checking this evil.

11. The Forest Revenue shows a falling off, owing to the depressed state of the timber market, and the impracticability of effecting satisfactory sales.

12. The Palace expenditure exceeds that of the previous year by Rupees 6000, owing to the increased allowances to their Highnesses the Rajah and the Amah Rajah, approved in the Proceedings of Government, dated 21st February 1866, No. 41.

13. In sanctioning this arrangement, the Government expressed the hope that His Highness would thus be enabled to discontinue the long existing practice of under-payment, and the employment of Oolium Service in obtaining supplies for the Palace. Steps have accordingly been taken by the Dewan to carry out this reform, and to relieve the people from this burden, under which they have so long labored.

14. The expenditure on Religious Institutions remains stationary, while in that of Charitable Institutions there is a decrease of Rupees 4433 below that of the previous year, in which there were special circumstances to raise this item of expenditure.

15. The salaries of public servants amounted to Rupees 1,45,959 which is a trifle above that of the previous year. An annual increase of about Rupees 12,000, came into operation for four months of this year, but this was counterbalanced by the withdrawal of the Chowkey Establishments under the interportal arrangements, and the post of Dewan Peishcar and some other situations being vacant during a part of the year.

16. The diminution in the purchase of salt is consequent on the transactions of that Department above alluded to.

17. The expenditure on public works amounted to Rupees 1,25,879, or about Rupees 50,000 less than in the previous year. Of this amount a considerable portion is a saving of expenditure on Pagodas and Palaces.

18. The Shoranoor Bridge has progressed satisfactorily, all the girders received having been placed on the piers during the working season. The girders for two bays, which were unfortunately deficient, are now on their way from England, so that there is every prospect of the bridge being opened in the next season.

19. Attention has been paid to the improvement of the navigation of the Trichoor lake, and further assistance and direction for the removal of obstacles in the water communication between that and Cochin is expected from the Superintending Engineer of the 7th Division, who was requested by the Government, in their Order of 20th March last, No. 899, to visit the locality with this object, and to report upon the practicability of retaining a sufficient depth of water for light steamers to run between Trichoor and Cochin.

20. The cash balance at the end of the year was Rupees 4,69,388, besides investments in Government Securities, amounting to 12½ lacs of Rupees.

21. In the former, however, is included a loan to the State Ceremony Fund. This, at the beginning of the year, amounted to Rupees 86,342, having been considerably enhanced by the expenditure on certain special ceremonies connected with the death of the late Rajah. The subject was fully reported upon in my letter of the 20th November 1865, No. 97², and the Government, in their Proceedings, dated 21st February 1866, No. 41, approved of the view that these extraordinary expenses, occurring only on the accession of a Rajah, which cannot be met from the annual allowances sanctioned, and indeed more than exceed a year's allowance, should be charged to the general account of the State, but it was considered expedient to see how far the Rajah could, by economical arrangements, manage to reduce the debt, before transferring it at once as a charge upon the revenues of the State. It has, at the close of the year, been reduced, by a saving of Rupees 15,000, to the sum of Rupees 70,000, and I beg now to recommend that, of this amount, Rupees 50,000 should be liquidated from the Public Treasury.

22. The prospective estimate affords a favorable view of the finances. The receipts are estimated at Rupees 10,41,400, or Rupees 78,000 above those of the past year, owing to the expected

improvement in the Salt Revenue and the increased sales of the timber remaining on hand. The disbursements are taken at Rupees 9,43,179, or about Rupees 1000 below those of last year, in the aggregate.

There is, however, considerable fluctuation in some of the items, there being a decrease of Rupees 60,000 in the purchase of salt, and an increase of Rupees 45,000 on public works. The balance is a surplus of Rupees 98,230.

23. The financial prosperity of this State, under the Divine blessing, has been steadily preserved, and the progress in the administration is also steady, if not so rapid as in Travancore, under the able management of the Dewan Shungoony Menon.

24. Difficulties have been found, as they long were in Travancore, in completing arrangements for the thorough reform of the Judicial Department, but I am glad to report that means have now been effected for setting this on foot, by the selection of an able Native Officer at the head of the Appeal or High Court, and the improvement of the *personnel* in the District Courts.

25. It was noticed in last year's report that an educated English gentleman, Mr. Scally, had been selected as Master of His Highness' High School at Ernacollum. A great stimulus has thus been given to English education, for which there has been an increasing demand, and the school has progressed most favorably. In the Budget of the current year, there is an assignment of Rupees 20,000 for suitable school buildings.

26. The project of the Railway from Shoranoor to Cochin, which is calculated so largely to develop the resources of the State, as mentioned in my last year's report, has been abandoned, and, in the present state of commercial depression, is not likely to be immediately revived. A more limited scheme, however, has been proposed in a line of light rail as far as Trichoor (18 miles), in connection with a line of light steam-boats thence to Cochin. For this, however, a guarantee is sought, from which the small State of Cochin perhaps naturally shrinks.

27. Since writing the above, I have been informed that the original scheme of a Railway from Shoranoor to Cochin has come under investigation on the spot by several of the Madras Railway Officers, in connection with the consideration of the disadvantages found to exist from the West Coast Terminus being at Beypore. If this project is entertained, it will be the happiest consummation of an undertaking which, above all others, is calculated to promote the material prosperity of these States, and to help forward that social progress which so largely depends upon intercourse with the more enlightened centres of civilization.

From T. SHUNGOONY MENON, Dewân of Cochin, to the British Resident in Travancore and Cochin; dated Ernacollum, 12th October 1866, No. 691.

I have the honor to submit, herewith, for your information, the Annual Account Current of the actual receipts and disbursements of the Cochin Government for the year 1041 M. E. (1865-66), with Accounts Particular of the items, as well as a Comparative Statement of the amounts collected and disbursed in the year under report, and in the two preceding years.

2. *Land Revenue.*—The actual receipts under this head show an increase of Rupees 1800-15-0, owing to increased cultivation, and to a variety of other causes; but, in 1040, a sum of about 6000 Rupees was remitted (Rs. 1477 altogether, and the remainder temporarily), owing to the badness of the harvest from the lands forming the bed of the Trichoor lake. The amount temporarily remitted was recovered and brought to account during the year 1041, under the head of "Arrears of Revenue." If the said sum of Rupees 6000 had been realized in 1040, the Land Revenue of that year would have been Rupees 5,89,000, so that, strictly speaking, the Land Revenue of the year 1041 is less than what it should have been by more than 4000 Rupees. This is attributable to a large extent of the Trichoor lake having been left uncultivated during the year under report, in consequence of the difficulty experienced by the ryots in getting rid of the water which was very high in the lake, owing to the excessive rain of the previous monsoon.

		Rs.	A.	P.
1040...	...	5,83,154	0	1
1041...	...	5,84,954	15	1
		1,800	15	0

3. *Customs.*—The amount of Customs Revenue collected through the agency of the Sirkar Officers was insignificant. The export duty on pepper was only Rupees 533-15-10. No duty was realized on tobacco, British Indian tobacco having in a great measure supplanted foreign tobacco, on which alone an import duty is now leviable, and any small quantity of foreign tobacco imported into the country having been brought in through British Cochin; and the duty on other goods amounted to no more than 100 and odd Rupees. The amount entered under this head is, therefore, made up principally of sums received from the British Government, in accordance with the terms of the interportal arrangements between the two Governments. By these arrangements the British Government agreed to make over to the Sirkar one half of the Customs receipts of British Cochin, and also guaranteed a Customs Revenue of not less than Rupees 1,00,000, and an import duty on tobacco of not less than 10,500 Rupees. These arrangements were in operation during 11 months of the official year ending the 30th April 1866; and for this period the proportion of the amount of customs guaranteed by the British Government was Rupees 1,01,291-10-8. The amount realized at the Sirkar Ports during the period above mentioned was Rupees 262-14-9, and the amount due, therefore, from the British Government was Rupees 1,01,028-11-11. The moiety of the Customs receipts of British Cochin amounted to Rupees 19,683-12-6, and this amount, with the balance of Rupees 81,344-15-5, has been paid by the British Government. Adding to the above the amount of Customs duty due on goods imported and exported at the Sirkar Ports during the 11 months above mentioned (Rupees 262-14-9), the amount collected there subsequent to the 30th April, but previous to the close of the Malabar year (Rupees 59-7-10), the moiety of the Customs receipts of British Cochin for May 1866 (Rupees 1631-7-6), and the export duty on pepper (Rupees 533-15-10), and deducting from the total Rupees 4-8-0, being customs duty collected at the Sirkar Ports in June 1865, and credited in the accounts of the year 1040, and Rupees 177-10-6 of the collections of the 11 months of the last official year, remitted in consequence of the goods on which they were due being imported for a Charitable Institution at Trevandrum, the actual Customs Revenue of the year under report amounts to Rupees 1,03,334-7-4. This is in excess of the Customs Revenue for 1040 by Rupees 11,087-8-3, but it must be remembered that, during about 2½ months of the latter year, little or no Customs duty was collected by the Sirkar, owing to the interportal arrangements having come into operation, and that the amount guaranteed for that period was not received till after the close of the year.

		Rs.	A.	P.
1040...	...	92,246	15	1
1041...	...	1,03,334	7	4
		11,087	8	3

	Rs.	A.	P.
Tobacco duty.....	9,625	0	0
Other do.	91,666	10	8
	1,01,291	10	8

	Rs.	A.	P.
Paid by the British Government.....	1,01,028	11	11
Amount collected at the Sirkar Ports during 11 months.....	262	14	9
Do. do. subsequent to the end of the Official year, but before the close of the Malabar year.....	59	7	10
Moiety of Customs collections of British Cochin for May 1866.....	1631	7	6
Duty on pepper.....	533	15	10
Total.....	1,03,516	9	10
DEDUCT.			
Amount collected in June and carried to last year's account, Rupees 4-8-0			
Duty remitted... ..... ,, 177-10-6	182	2	6
Balance.....	1,03,334	7	4

4. *Arrack Farm.*—There is an apparent increase under this head of Rupees 1490-8-0, but the amount actually due in 1040 was Rupees 23,265-5-1, of which the sum of Rupees 5887-15-4 was not realized during that year, through default of one of the Arrack farmers, and against him a Civil Suit is now pending in one of the British Courts, as he is living within the British Territory. Thus the amount realized in the year under report is less than what was due in the previous year by Rupees 4397-7-4. When the Arrack Farm for 1041 was put up for sale, Cholera was raging throughout the country, occasioning great distress among all classes of the people, and this was probably one of the causes of this decrease. This year the amount has risen to Rupees 22,752.

	Rs.	A.	P.
1040.....	17,377	5	9
1041.....	18,867	13	9
	1490	8	0

5. *Judicial Fees and Fines.*—The excess under this head, amounting to Rupees 17,650-7-8, is attributable to a greater number of suits having been filed, and to the fines and fees having been proportionably greater in 1041 than in 1040 ; and this is again owing to the facilities afforded to the disposal of cases by the introduction of the Civil Procedure Code.

	Rs.	A.	P.
1040.....	31,517	12	6
1041.....	49,168	4	2
	17,650	7	8

6. *Salt.*—One of the conditions of the interportal arrangements was that the Sirkar should raise their selling price of salt to that obtaining in the neighbouring British Territories. This assimilation of prices came into operation in May 1865, and there was an immediate and marked decrease in the consumption of salt ; and during the last Malabar year there has been a decrease in the quantity of salt sold of 176,542 Indian Maunds, and a consequent decrease in the Revenue from this source of the large sum of Rupees 1,15,776-12-3. Formerly, when salt was sold in this State at a considerably lower rate than that prevailing in British India, a part of the Sirkar salt found its way into the neighbouring Districts of Malabar and Coimbatore, and the assimilation of the selling prices was expected to cause a considerable decrease in the quantity sold, but no serious loss of revenue was anticipated, as it was thought that the decrease in the quantity sold would be more than made up by the increase in the selling price. The usual consumption per head in India is 16 pounds, and at this rate the quantity of salt which should be consumed in this State, the population of which is now more than 400,000, must be 6,400,000 lbs.* The large difference between this quantity and the quantity actually sold last year is owing, partly to the clandestine manufacture of country salt, but principally to the smuggling into Cochin of British and Travancore salt. Measures are in contemplation for cheeking these evils.

	Rs.	A.	P.
1040.....	1,70,470	8	1
1041.....	54,693	11	10
	1,15,776	12	3

* 77,900 Indian Maunds.

7. *Teak Timber.*—In the year 1040 the number of logs disposed of at the Ernacollum Depôt was 565, and the amount realized, at the rate of 20 Rupees per candy, was Rupees 22,871. In the Ponany Depôt, the number of logs disposed of was 241, and the amount sale thereof, at the rate of 22 Rupees per candy, was Rupees 7830. In the year under report, 253 logs and 103 Taldoms were sold at Ponany at Rupees 20¾ and 19 Rupees per candy, respectively, and realized Rupees 8929-1-2. Of the timber at the Ernacollum Depôt, only 27 logs were sold, and the price of these, at different rates, amounted to Rupees 1147-1-5. The greater portion of the timber, viz., 788 logs, measuring 1562½ candies, remain unsold, in consequence of no favorable offers having been received for them. The decrease of 21,747 Rupees in the receipts, under this head is owing to the above cause.

	Rs.	A.	P.
1040.....	31,823	14	10
1041.....	10,076	2	7
	21,747	12	3

8. *Chittoor Kanom Timber.*—The Teak Timber of the Chittoor Kanom is removed under two contracts, one for the dry and old trees, and the other for green trees. The price payable for the dry and old timber is very low, and, as the duration of the contract for the removal of such timber was limited to the end of the last year, the contractor endeavoured to remove a much greater quantity than usual. Hence, although the quantity of timber removed was somewhat larger than that of the previous year, the price paid to the Sirkar shows a decrease of 4849 Rupees.

	Rs.	A.	P.
1040.....	23,844	5	2
1041.....	18,995	1	10
	4,849	3	4

9. *Sundry Goods.*—There is a deficiency under this head, of Rupees 3757-11-4, owing principally to a smaller number of jungle trees having been removed from the Sirkar Forests. These trees pay a seigniorage to the Sirkar, and the amount of the revenue from this source depends, of course, on the number of trees felled and removed.

	Rs	A.	P.
1040.....	13,579	9	6
1041.....	9,821	14	2
	3,757	11	4

10. *Extra Revenue.*—The increase under this head, amounting to Rupees 4764-12-5 is owing to a greater number of licenses for the sale of tobacco having been taken out during the year under report ; to the port dues levied at Narrakal ; and to a part of the amount, advanced to private individuals for the construction of Irrigation Canals in the Chittoor District, having been repaid to the Sirkar Treasury.

	Rs.	A.	P.
1040.....	37,548	10	10
1041.....	42,313	7	3
	4,764	12	5

11. *Arrears of Revenue.*—In consequence of the badness of the harvest in 1040 from the lands in the Trichoor lake, the rent due on some of them was allowed to be paid during the year under report. This would have made the difference between the receipts, under this head, of the years 1040 and 1041 much greater than what it is, were it not for the collection in 1040 of arrears of rent, amounting to nearly 4000 Rupees, on certain lands situated in the Chittoor District. These different causes have resulted in making the revenue under this head, in the year under report, nearly 2000 Rupees greater than what it was during the previous year.

	Rs.	A.	P.
1040.....	5,804	7	1
1041.....	7,789	0	7
	1,984	9	6

12. *Interest.*—In the year 1040, the receipts under this head included a part of the interest due in the previous year, to the amount of Rupees 4512-8-0. During the year under report, there was no back interest to be received, and the interest on 26,000 Rupees, amounting to Rupees 1300, could not, moreover, be received before the accounts were closed, so that the revenue under this head should have been less than that of 1040 by Rupees 5812-8-0 ; but in the last year there was a saving of Rupees 1240-10-0, on account of income tax, which was paid in the previous year—hence, the decrease amounts only to Rupees 4571-14-0.

	Rs.	A.	P.
1040.....	59,771	14	0
1041.....	55,200	0	0
	4,571	14	0

13. *Palace Allowances.*—In the disbursement under the head of "Palace Allowances," there is an increase of 6000 Rupees, owing to the allowances, both of His Highness the Rajah and of Her Highness the Walliah Amah Rajah, having been increased by the sum of Rupees 500 from the 1st Coombhom last.

	Rs.	A.	P.
1040.....	1,61,760	0	0
1041.....	1,67,760	0	0
	6,000	0	0

14. *Ootooperahs and other Charitable Institutions.*—The expenses under this head were unusually high in 1040, owing to the celebration of two ceremonies, viz., the anniversary of the death of His Highness the late Rajah and the marriage of one of the Princesses. On these occasions many foreign Brahmins came to Tripoontorah, and on their journey down and back were fed at the different Ootooperahs. As there was no such assemblage of foreign Brahmins during the year 1041, the expenses have come down to the usual amount, and show a decrease of Rupees 4432-13-5.

	Rs.	A.	P.
1040.....	48,111	4	11
1041.....	43,678	7	6
	4,432	13	5

15. *Public Servants' Wages.*—The increase in the salaries of the public servants, amounting to nearly 12,000 Rupees per annum, came into operation only on the 1st of Medom last, and the portion paid during the four months which remained of the last year has been counterbalanced by the non-payment, during that year, of the salary attached to the office of Dewan Peishcar, which was vacant, and of the pay attached to some other vacant posts, and to the discontinuance of the salaries of several servants of the Chowkey Department, in consequence of the withdrawal of the Chowkey; and the actual increase, therefore, under this head does not amount to more than Rupees 37-0-8.

	Rs.	A.	P.
1040.....	1,45,921	15	1
1041.....	1,45,958	15	9
	37	0	8

16. *Salt Purchase.*—The consumption of salt having greatly decreased, as noticed under the head of "Salt Sales," it was considered unnecessary to purchase, in the year under report, so large a quantity as was bought in 1040, especially as there was an unusually large quantity in store at the end of that year. However small the quantity purchased in the year under report, the quantity sold has been much smaller, and I propose to buy little or no salt this year.

	Rs.	A.	P.
1040.....	1,38,157	10	9
1041.....	65,222	3	11
	72,935	6	10

17. *Boat and Cooly hire, for the conveyance of Salt.*—The decrease in the purchase and consumption of salt has caused a corresponding decrease in the expenses of weighing and conveying the salt from the Port of Malipoorom to the different Bankshalls, &c. Up to the year under report, the charges attending the landing of the Salt was defrayed by the Sirkar, but in that year it was arranged that these charges should be borne by the Merchants themselves. This is another cause of the decrease in the boat and cooly hire for the conveyance of salt, which amounts to Rupees 2372-11-5.

	Rs.	A.	P.
1040.....	6,947	14	5
1041.....	4,575	3	0
	2,372	11	5

18. *Extra Charges.*—The increase in the extra charges, amounting to Rupees 1623-15-7, is owing entirely to the increased expenditure in the Jails, which, in the year under report, contained a much larger number of prisoners than in 1040.

	Rs.	A.	P.
1040.....	21,156	11	7
1041.....	22,780	11	2
	1,623	15	7

19. *Public Works.*—The expenditure under this head in 1041 was nearly 50,000 Rupees less than that of the previous year. Of this difference, more than 21,000 Rupees were saved by reduced expenditure on Pagodas and Palaces, and the remainder on other descriptions of works.

	Rs.	A.	P.
1040.....	1,75,795	7	7
1041.....	1,25,878	14	2
	49,916	9	5

20. *Charges Extraordinary.*—The decrease, under this head, of Rupees 7465, is owing to the following causes:—A greater number of Kalashoms and other ceremonies connected with Pagodas; a greater number of persons employed for re-copying old records in the year 1041, than in the year under report; and the purchase of furniture for the Residency in 1040.

	Rs.	A.	P.
1040.....	58,323	11	10
1041.....	50,858	6	0
	7,465	5	10

21. *Receipts.*—The total revenue of the year under report was Rupees 9,63,006-1-0. When compared with the receipts of the previous year, there is a deficiency of Rupees 1,12,224-9-4, owing principally to the great decrease in the Salt Revenue.

	Rs.	A.	P.
1040.....	10,75,230	10	4
1041.....	9,63,006	1	0
	1,12,224	9	4

22. *Disbursements.*—The total disbursements are less than those of the year 1040 by Rupees 1,30,687-8-0. The principal items in which the disbursements were lower are Salt purchase, Rupees 72,935; Public Works, Rupees 49,916; Ootooperahs and other Charitable Institutions, Rupees 4,432; and charges extraordinary, Rupees 7,465.

	Rs.	A.	P.
1040.....	10,74,881	1	7
1041.....	9,44,193	9	7
	1,30,687	8	0

23. *Cash Balance.*—The revenue of the year under report was in excess of the disbursements by Rupees 18,812-7-5, and hence the cash balance at the end of 1041 was greater than that of the previous year by the above mentioned sum.

	Rs.	A.	P.
1040.....	4,50,575	8	6
1041.....	4,69,387	15	11
	18,812	7	5

24. *Goods on hand.*—At the end of the last year, there were in the Depôts 138,207½ Indian Maunds of Salt and 2129½ Candies of Teak Timber, against 53,662½ Indian Maunds of Salt and 405 Candies of Teak timber at the end of 1040. The total value of the goods on hand at the close of the last year was Rupees 2,68,662-12-0, or Rupees 1,76,485-5-8 in excess of that on hand at the end of 1040 M. E.

	Rs.	A.	P.
1040.....	92,177	6	4
1041.....	2,68,662	12	0
	1,76,485	5	8

Annual Account Current of the Receipts and Disbursements of the Cochin

					RS.	A.	P.	RS.	A.	P.
To amount of Balance of the preceding year 1040 M. E.					.....	...	...	4,50,575	8	6
Do.	Land and Garden Revenue				5,84,954	15	1			
			RS.	A.	P.					
Do.	Customs Collections		93,175	7	6					
Do.	Duty collected on Pepper		533	15	10					
Do.	Duty collected on Tobacco		9,625	0	0					
						1,03,334	7	4		
Do.	Arrack Farm					18,867	13	9		
Do.	Fees and Fines received from the Judicial Department					49,168	4	2		
Do.	Cranganore Tribute					6,857	2	4		
Do.	Pollich Ellot, or fees on the renewal of old Deeds					791	15	5		
			RS.	A.	P.					
Do.	sale of Salt		54,693	11	10					
		RS.	A.	P.						
Do.	do. Teak Timber	10,076	2	7						
Do.	do. dried Teak Timber from the Chittoor Forests	18,995	1	10						
					29,071	4	5			
Do.	do. Sundry Goods				9,821	14	2			
						93,586	14	5		
								8,57,561	8	6
Do.	interest received from the British Government for the year 1041 M. E. on money invested in the Government Securities, as per Promissory Notes particularized in the Account Particular marked A.					.....	...	...	55,200	0	0
Do.	Extra Revenue					37,173	3	6			
Do.	Stamp do.					5,140	3	9			
									42,313	7	3
Do.	revenue arrears of former years now collected								7,789	0	7
Do.	outstanding balance realized from former Revenue Shroffs								142	0	8
								Grand Total...	14,13,581	9	6

N. B.—From the outstanding balance of Rupees 16,215-6-5 against former Public Servants 142-0-8 has been realized during the current year and credited to the Sirkar in this Account Current;

Hoozoor Cutcherry, Ernacolum in Cochin,
12*th October* 1866.

Sirkar, during the year 1041 M. E., corresponding with the year 1865-66 A. D.

					RS.	A.	P.	RS.	A.	P.
By amount of Subsidy to the British Government					.....	...	...	2,00,000	0	0
Do.	established allowance to His Highness the Rajah and Establishment				1,67,760	0	0			
Do.	Dewastums				51,168	1	1			
Do.	Ootooperahs and other charitable institutions				43,678	7	6			
								2,62,606	8	7
Do.	Pensions				9,936	4	5			
Do.	Pattom Meechavarom or Quit-rent				902	2	11			
Do.	tax paid to the Collector of Malabar for lands situated in British dominions				3,997	14	2			
								14,836	5	6
Do.	Servants' wages of the Huzoor and	RS.	A.	P.						
	Revenue Department	93,966	15	10						
Do.	do. Judicial do.	37,539	15	11						
Do.	do. Police do.	14,452	0	0						
					1,45,958	15	9			
Do.	Nair Troop's wages				19,532	10	7			
								1,65,491	10	4
Do.	Salt purchase				65,222	3	11			
Do.	sundry goods do.				27	8	0			
					65,249	11	11			
Do.	boat and cooly hire to convey salt				4,575	3	0			
Do.	Commercial Establishment				1,619	13	4			
Do.	Hill expenses				15,498	10	6			
Do.	do. Establishment				10,236	10	3			
					25,735	4	9			
								97,180	1	0
Do.	established extra charges				22,780	11	2			
Do.	Waga Neki Chelloowoo, or the amount paid back upon some particular lands				4,561	0	10			
Do.	expended on works of irrigation for the improvement of the revenue				9,888	9	5			
Do.	do. on roads, bridges, and other Maramut works				55,184	3	1			
Do.	do. for the repairs, &c., of Pagodas, Palaces, &c				60,806	1	8			
								1,25,878	14	2
Do.	do. on charges extraordinary							50,858	6	0
								Total...	9,44,193	9	7
								Balance..	4,69,387	15	11
								Grand Total...	14,13,581	9	6

	Excess in Disbursements.			Surplus in Receipts.		
	RS.	A.	P.	RS.	A.	P.
1037	.....	...	...	1,60,675	13	4
1038	.....	...	...	1,47,978	12	4
1039	.....	...	...	86,758	14	6
1040	.....	...	...	349	8	9
1041	.....	...	...	18,812	7	5

as per explanation annexed to the Account Current of the last year (1040 M. E.) the sum of Rupees and the balance still to be realized amounts, as per Account Particular No. 1, to Rupees 16,073-5-9.

E. E. (Signed) T. SHUNGOONY MENON,
Dewan.

(True Copy).

(Signed) H. NEWILL,
Resident.

Receipts and Disbursements of the Cochin Sirkar, during the year 1041 M. E. (1865-66).

Receipts in 1041 (1865-66), and Estimated Receipts in 1042 M. E. (1866-67).	Receipts in 1041 M. E. (1865-66).			Estimated Receipts in 1042 M. E. (1866-67).			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Amount of Land and Garden Revenue.	5,84,954	15	1	5,90,000	0	0	
Do. of Customs Collections.	93,175	7	6	1,00,000	0	0	This is the amount of Customs Revenue guaranteed to the Sirkars by the British Government.
Do. of duty on Tobacco. ...	9,625	0	0	10,500	0	0	This duty has been guaranteed by the British Government.
Do. of duty on Pepper.....	533	15	10	500	0	0	
Do. of Arrack Farm.	18,867	13	9	22,752	0	3	The farmers have agreed to pay this amount for the current year.
Do. of fees and fines from the Judicial Department.	49,168	4	2	49,000	0	0	
Do. of Cranganore Tribute.	6,857	2	4	6,857	2	4	
Do. of Pollich Ellot, or fees on the renewal of old Deeds.	791	15	5	800	0	0	
Do. sale of Salt.....	54,693	11	10	80,000	0	0	By preventing smuggling and the clandestine manufacture of country Salt, the receipt will, it is hoped, be raised to this amount.
Do. sale of Timber..... ...	10,076	2	7	48,000	0	0	There is a much larger quantity in the Depôt than the quantity sold last year.
Do. sale of dried teak trees in the Chittoor Forest.	18,995	1	10	19,000	0	0	
Do. sale of sundry goods....	9,821	14	2	12,000	0	0	The receipts from this source have been unusually low during the last year.
Do. of extra revenue.	42,313	7	3	42,000	0	0	
Do. of revenue arrears of former years now collected.	7,789	0	7	3,000	0	0	The large amount realized in 1041 has arisen from the collection of arrears of rent for the Trichoor Lake cultivation.
Do. of outstanding balance realized from former Public Servants.	142	0	8	500	0	0	
Carried over...	9,07,806	1	0	9,84,909	2	7	

and the Estimated Receipts and Disbursements for the year 1042 M. E., (1866-67).

Disbursements in 1041 (1865-66), and Estimated Disbursements in 1042 M. E. (1866-67).	Disbursements in 1041 M. E. (1865-66).			Estimated Disbursements in 1042 M. E. (1866-67).			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Amount of Subsidy to the British Government.	2,00,000	0	0	2,00,000	0	0	
Do. of established allowance to His Highness the Rajah and Establishment.	1,67,760	0	0	1,73,760	0	0	The increased allowances to their Highnesses the Maha Rajah and the Amah Rajah, were paid for six months only in 1041, and will have to be paid throughout the current year.
Do. of Dewastums... ...	51,168	1	1	51,168	0	0	
Do. of Ootooperahs & other charitable institutions.	43,678	7	6	43,000	0	0	
Do. of pensions.....	9,936	4	5	10,000	0	0	
Do. of Pattom Meechavarom, or quit-rent.	902	2	11	902	2	11	
Do. of tax paid to the British Government for Sirkar lands situated in the British dominions.	3,997	14	2	3,997	14	2	
Do. of Public Servants' wages.	93,966	15	10	1,04,000	0	0	The proposed appointment of a Dewan Peishcar and the increase to his salary are the causes of this increase.
Do. of do. Judicial Department.	37,539	15	11	38,950	0	0	
Do. of do. Police Department.	14,452	0	0	14,580	0	0	
Do. of Nair Troops' wages.	19,532	10	7	19,610	0	0	
Do. of Salt purchase.....	65,222	3	11	5,000	0	0	There is a large quantity of Salt in store, and it is proposed to buy little or no Salt this year.
Do. of sundry goods do.....	27	8	0	500	0	0	
Do. of carriage of salt.....	4,575	3	0	4,500	0	0	
Do. of Commercial Establishment.	1,619	13	4	1,650	0	0	
Do. of Hill expense and Establishment.	25,735	4	9	25,000	0	0	
Do. of established extra charges.	22,780	11	2	22,000	0	0	
Do. of Waga Neki Chellowoo, a deduction or sum paid back on some particular lands.	4,561	0	10	4,561	0	10	
Do. of Maramut Department.	1,25,878	14	2	1,70,000	0	0	This year it is proposed to spend 45,000 Rupees more on Public Works than in the last year.
Carried over...	8,93,335	3	7	8,93,179	1	11	

Receipts and Disbursements of the Cochin Sirkar, during the year 1041 M. E., (1865-66), and

Receipts in 1041 (1865-66), and Estimated Receipts in 1042 M. E. (1866-67).	Receipts in 1041 M. E. (1865-66).			Estimated Receipts in 1042 M. E. (1866-67).			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Brought over...	9,07,806	1	0	9,84,909	2	7	
Do. of Interest on money vested in the British Government Loan.	55,200	0	0	56,500	0	0	This is the amount actually due per annum, for the sums invested in British Securities.
Total...	9,63,006	1	0	10,41,409	2	7	
Balance...	4,50,575	8	6	4,69,387	15	11	
Grand Total...	14,13,581	9	6	15,10,797	2	6	

HOOZOOR CUTCHERRY,
ERNACOLLUM IN COCHIN,
12th October 1866.

the Estimated Receipts and Disbursements for the year 1042 M. E. (1866-67).—(*Concluded*).

Disbursements in 1041 (1865-66), and Estimated Disbursements in 1042 M. E. (1866-67).	Disbursements in 1041 M. E. (1865-66).			Estimated Disbursements in 1042 M. E. (1066-67).			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Brought over...	8,93,335	3	7	8,93,179	1	11	
Amount of charges extraordinary.	50,858	6	0	50,000	0	0	
Total...	9,44,193	9	7	9,43,179	1	11	
Balance...	4,69,387	15	11	5,67,618	0	7	
Grand Total...	14,13,581	9	6	15,10,797	2	6	

E. E.
(Signed) T. SHUNGOONY MENON,
Dewan.

(True Copy).
(Signed) H. NEWILL,
Resident.

No. 26. ORDER THEREON, 22nd January 1867, No. 17.

The papers above recorded contain the reports of the Dewans in Travancore and Cochin on the Financial Accounts of those States for 1865-66, and the estimates for 1866-67, accompanied by the remarks of the Resident.

2. TRAVANCORE.—The Revenue of the year amounted to Rupees 44,80,634, and the expenditure to Rupees 43,07,644, leaving a surplus of Rupees 1,72,990, exclusive of a sum of Rupees 40,000, being the amount guaranteed to the State under the interportal arrangements, which was not received in time to admit of its being credited in the year's accounts. The actual surplus was, therefore, properly Rupees 2,12,990; but by far the greater portion of this consists of items* appertaining to the Revenues of former years, which, being brought to account in the year under review, went to swell its receipts. The Cash balance, including upwards of 13 lakhs invested in Government Securities, amounted to nearly 32 lakhs of Rupees.

	Rs.
* Sirkar grain of former years sold in this... ...	1,00,000
Receipts from the Alleppey Tramway for past years..	33,000
Accumulated interest on Government Securities for the two past years...	57,000
	1,90,000

3. For the current year, the estimated receipts are put down at Rupees 42,61,000, and the disbursements at nearly the same amount, or Rupees 42,59,000; but a more favorable result is anticipated both by the Dewan and the Resident.

4. The Government notice with satisfaction that there has been a considerable increase in the expenditure on the Civil Establishments and on Public Works, and that the saving effected by closing the Observatory at Trevandrum has been for the most part applied to the extension and improvement of education.

5. The remarks of the Resident, regarding the progress of the works at the Peermade Ghat and the necessity of corresponding operations being prosecuted on the Madura side, will be considered in the Public Works Department.

6. COCHIN.—In Cochin the receipts of the year amounted to Rupees 9,63,006, and the expenditure to Rupees 9,44,193, leaving a surplus of but Rupees 18,813, whereas the surplus anticipated in the Prospective Estimate of the year was 68,000 Rupees. This result is attributed chiefly to the falling off in the Salt Revenue, consequent on the assimilation of the selling price of that article, under the interportal convention, to the British Monopoly rate, by which the Revenue from this source has fallen from 1,70,470 Rupees to 54,694 Rupees, the difference being Rupees 1,15,776. It is stated that the actual sales for home consumption have been very much below the requirements of the population on the most moderate calculation, and this serious falling off is ascribed partly to illicit home manufacture, but chiefly to the smuggling of salt from Malabar and Travancore. The Governor in Council would wish to be furnished with a special report on the measures which have been taken with a view to the suppression of these practices. The enhancement of the price in Travancore has been followed by an increase of upwards 1½ lakhs of Rupees in the Salt Revenue of that State.

7. The Cash balance at the end of the year amounted to Rupees 4,69,388 besides investments in Government Securites to the extent of 12½ lakhs of Rupees. It appears, however, that in the former sum is included a loan to the State Ceremony Fund, which, at the close of the year under review, amounted to Rupees 70,000, and the Resident recommends that 50,000 Rupees out of the sum should be liquidated from the Sirkar Treasury. This recommendation is sanctioned.

8. The Revenues of the current year are estimated at Rupees 10,41,400, or 78,000 Rupees above those of the past year; and the expenditure at Rupees 9,43,179.

9. The Government are glad to learn that the reform of the Judicial Administration in this State continues to receive attention.

(True Extract).

G. J. Christmas
Chief Secretary.

To the Resident in Travancore and Cochin.
,, Public Works Department.

Exd. J. H. Burns.

P W 1867. Dept
Pro. / Govt for January
No 444
Pm. of the Madras Govt
in the Political Dept

Dy 22
Rec'd 24 January/67

No 17.

Answering the
Financial Accounts for 1865-
1866 and the Estimates for
1866/67 of the Travancore
and Cochin States and
referring to the P W Dept
the remarks of the Resi-
dent regarding the pro-
gress of works at the
Peermade Ghaut and the
necessity of Corresponding
operations being Proce-
-eded on the Madura
Side.
Ext. 276. 29 January 1867.

No 563

27½ P. W. Dept. 32
No. 276

Proceedings of the Madras Government

Under date the 17th January/67
Read the following

Proceedings of the Madras
Govt. Political Dept (H.E. No 17 d 22 January 1867)

Communicated to the
Superintending Engineer
of the 8th Dn.

Adverting to para 5, Captain
Prendergast is requested to
report whether he can take
measures for preparing
plans and estimates for con-
tinuing, within the limits
of the Madura Dt, the Peer-
made Ghaut and road now
under construction in Travancore
by the Government of that State

To SE 8th Dn
To Pol. Dept.
Dept. 30-Jan-67

2581- 8 1
do 2373- 27 125
18
2
2351
Rec'd 71-

Pub: Works 1867 Department

R of Govt for January

No. 276

Pres: of the Madras Govt

Dd 29th January 1867

The Supt. Engr. of the 8th Divn requested to report whether he can take measures for preparing plans and estimates for continuing, within the limits of the Madura District, the Permade Ghaut and Road, now under construction in Travancore.

No. 563–564