

ADMINISTRATION REPORT

AND

BUDGET ESTIMATES

OF THE

CHIN STATE,

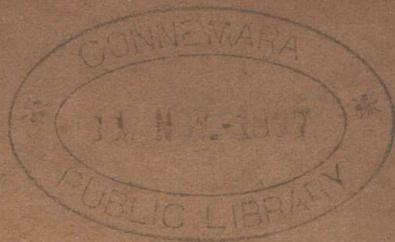
FOR THE ALAM YEARS 1071 AND 1072

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ADMINISTRATION REPORT AND BUDGET ESTIMATES

OF THE

COCHIN STATE,

FOR THE MALAYALAM YEARS 1071 AND 1073.

From F. A. NICHOLSON, Esq., Acting Resident in Travancore and Cochin, to the Chief Secretary to Government, Ootacamund, dated Cape Comorin, 3rd July 1897, Ref. on C. No. 1636.

I have the honour to forward herewith the administration report of the Cochin State for the Malabar year 1071 (1895-96) which reached me on the 5th May. This date is seven weeks behind that prescribed by Government; the delay is no doubt due to the new Diwan having taken charge only in December last and to his absence with His Highness the Raja on tour in Madras throughout January.

GENERAL AND POLITICAL.

2. As observed in my review of the Travancore report Mr. Thomson was Resident until July 31st, 1896, when he took leave on medical certificate. Captain Andrews was then in temporary charge until the 8th of August when Mr. Rees relieved him as Acting Resident. M.R. Ry. V. Subramania Pillay Avargal, who retired since the close of the year, continued to be Diwan throughout. His Highness Veera Keerala Vurma, the late Raja, died on the 11th September 1895 and was succeeded by his cousin His Highness Rama Vurma, the present Raja, who ascended the Musnad on the 23rd October 1895.

LAND REVENUE.

3. *Area.*—No information is available regarding the area of garden and dry lands in occupation or under cultivation. The nominal area of wet cultivation was 124,270 acres against 125,426 in 1070 and 124,403 acres in 1069, the year in which information on this point was first given in the annual administration report. These figures have, however, been obtained not by actual measurement but by rough calculation from the seed capacity of the fields at a commutation rate of $12\frac{1}{2}$ parahts per acre. In the area under Kole cultivation, there was, as compared with the previous year, a fall of 1,854 acres, not 1,548 as stated in paragraph 5 of the Diwan's report; this reduction was effected by the sirkar in the interests of the older portions of the cultivation which suffered from want of water; the area given is, however, merely nominal and a scientific survey, initiated in the year under report, gives indications of a considerably larger real area. I need hardly say that I entirely concur with Mr. Thomson's remarks in paragraph 6 of his review for 1070 as to the need for a proper survey of the whole State; apart from its general desirability, its administrative and fiscal advisability is obvious, as very large areas are certainly enjoyed free of assessment. It will be found in the budget for 1073, which accompanies this report and review, that provision is made therein for a scientific revenue survey, and application is being separately made for the services of officers trained in Madras. This should be followed by settlement; there is no good reason for the continuance of unduly low rates on short areas.

4. *Collection.*—The following statement shows the demand, collection and balance—current and arrears—under Land Revenue for the last four years for which alone information is available:—

Year.	Demand.		Collection.		Written off as irrecoverable.		Balance.		Percentage of collection to demand.	
	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.		RS.	RS.	RS.		
1068	6,91,536	40,122	6,82,993	6,220	..	102	8,543	33,800	98.8	15.5
1069	6,97,834	69,749	6,83,349	8,471	..	..	14,485	61,278	97.9	12.1
1070	7,01,558	79,701	6,98,444	10,782	..	12	8,114	68,907	98.8	13.5
1071	6,99,775	98,738	6,76,355	9,977	..	5,385	23,420	83,376	96.6	10.1

The current demand for 1071 was Rs. 1,783 less than in the previous year, but was larger than that for either of the two preceding years. The decrease as compared with 1070 would probably have been much greater considering the large fall in the area of Kole lands under cultivation, but for the Puthuval lands newly assessed. It is presumed also that fewer items have been left out of account than in the previous year in which, according to the foot-note on page 3 of the report, no less than Rs. 21,717 were so omitted. The current collections were less than in 1070 by Rs. 17,089, while the current balance was Rs. 15,306 larger.

Owing to the omission above referred to, the old arrears brought forward were Rs. 21,717 in excess of the amount shown as outstanding in the accounts of 1070. They were thus Rs. 19,037 in excess of the corresponding figure for 1070, but the collections were Rs. 805 less; Rs. 5,385 were, however, written off as irrecoverable. Nevertheless the amount left outstanding was so large as Rs. 83,376, which added to the current balance, makes a total of Rs. 1,06,796, so far as is known at present, against Rs. 40,122 in 1067, Rs. 69,749 in 1068, Rs. 79,701 in 1069 and Rs. 98,738 in 1070. By a supplementary note (report *ad finem*) it will be seen that these arrears are the accumulations of 75 years and that the Huzur Cutcherry cannot distribute them by years. I have, no doubt, but that the Durbar will remit or collect these unnecessary outstandings the moment that figures have been obtained from the villages.

No explanation is offered for the unsatisfactory state of the collections both current and arrears, nor is any information furnished as to the extent to which coercive measures were adopted. There appears to be no Revenue Recovery Regulation in the State, but this want will be speedily supplied as the present lack of system is distasteful to the Durbar. It is, however, evident that the whole land revenue administration of the State lacks system, while the introduction of survey, settlement and the reform of establishment, accounts, and collection methods are equally needed.

5. *Revenue Cases.*—The number of revenue cases for disposal amounted to 5,813 against 5,665, but of these, 4,966 or 85.3 per cent. were disposed of against 63 per cent. in 1070. Transfers of registry are rare in Cochin owing, apparently, to the prevalence of the jenmi and sirkar pattam tenures. The work of assessing Puthuval lands was in hand in all the taluks of the State, but does not appear to have been well carried out, the result being that only 654 acres of wet and 284 garden lands were brought under assessment, against 683 acres of wet and 208 garden lands in 1070. It is obvious that a detailed survey is necessary, if only to ensure the proper discovery and registry of Puthuvals. The general inspection work done by the Peishcars was about the same as in the previous year, but the number of days they spent in camp was insufficient.

LEGISLATION.

6. Three Regulations were passed during the year, viz., (1) the Stamp Regulation, (2) a regulation to amend the Vakils' Regulation and (3) the Cattle Trespass Regulation. All of these were very important measures and they have separately engaged the

attention and criticism of the Madras Government. In addition to these, several Bills such as the Civil Procedure Code Bill, the Limitation Bill, the Chief Courts Bill, the Civil Courts Bill, the Prisons Bill, the Destruction of Records Bill, and the Salt Bill were under consideration.

POLICE.

7. *Strength.*—During the year the sanctioned strength of the police force was raised from 436 to 450, but the actual strength at the close of the year was 448 and of this number only 400 were engaged on purely police duties, the rest being employed as guards and orderlies. The proportion of the effective strength to population was 1 to 1,807 against 1 to 1,991 in 1070 and 1 to 1,930 in Travancore in 1071. The proportion in towns and rural parts is not separately given. As in Travancore there are in the State no village police, but there is a detective force of one inspector and a few constables. The average cost per head was Rs. 124 against Rs. 141 in 1070, and Rs. 123-9-0 in Travancore in 1071. Distributed among the population, the cost was only As. 1-3 per head as in Travancore. The decrease in Cochin in the year under review was, however, but nominal being due to the charges of only eleven months being taken into calculation owing to a change in the system of accounts.

8. *Punishments and Prosecutions.*—The casualties during the year were slightly in excess of the previous year, viz., 24 against 21, resignations and desertions having numbered 12 against 10. In departmental punishments also there was a further slight increase. The following table of punishments inflicted during the last five years shows that in spite of a temporary fall in 1068, they have gradually increased in recent years and that the black-mark system which obtained in previous years has now been almost superseded by fines. As observed by the Diwan in paragraph 28 of his report, this was an unsatisfactory feature of the year's administration :—

Year.	Number fined.	Number suspended.	Number awarded black marks.	Number degraded.	Number dismissed.	Total.
1067	10	..	26	7	15	58
1068	7	1	24	6	5	43
1069	5	8	39	3	7	62
1070	9	14	36	4	5	68
1071	48	9	5	6	5	73

The number of criminal prosecutions of police officers also rose from 35 to 48 or by 37 per cent., but the number of persons involved was one less being 62 against 63. As will be seen from the following statement, however, the percentage of conviction continued to be extremely low :—

Year.	Prosecutions.				Convictions.			
	Cases.		Persons.		Cases.		Persons.	
	Departmental.	Private.	Departmental.	Private.	Departmental.	Private.	Departmental.	Private.
1067	2	45	2	67	2	1	2	1
1068	4	33	6	44	2	1	3	2
1069	2	16	4	44	1	..	2	..
1070	3	32	4	59	1	1	1	4
1071 .. .. .	..	48	..	62	..	1	..	3

The ratio of conviction to persons charged has usually been about 5 per cent. In the year under review, only 5 per cent. of persons and 2 per cent. of the cases prosecuted were convicted; this shows the very unsatisfactory and reckless way in which the police are complained against or charged. It cannot be supposed that the Magistrates are all leagued to acquit the police and it must be taken therefore that, as the Superintendent thinks, persons charged by the police endeavour to screen themselves and hamper the prosecution by false charges against the police. While no one would consider the police immaculate or in any way restrict rightful recourse by parties

to the Magistrates, there must be some protection to the police either by previous enquiry or by the punishment of parties for false charges, if the police, who, by the nature of their work, have to deal with the most reckless and vicious part of the population, are not to be unduly terrorized. I am not indisposed to think that these baseless prosecutions may partly account for the large number of general cases referred by the police as false (paragraphs 42, 45 and 55—59). The matter has now attracted attention and remedial measures are promised (paragraph 31 of the report).

9. *Processes.*—The process-serving work of the police shows a further slight fall, while, owing to the increase in the executive force already referred to, the average processes per policeman fell from 54·9 to 49·8 as against 63 in Travancore. The following statement shows the figures for the last five years:—

Year.	Number of processes.	Average per policeman.
1067	17,082	47·8
1068	17,438	48·0
1069	20,844	56·7
1070	20,075	54·9
1071	19,945	49·8

I have no doubt that if careful investigation be made by the superior magistracy to see whether sufficient time is given on processes issued, whether they are issued as soon as they are ordered, and whether the police make delay in serving them, the average can be further reduced.

10. *Registration of Crimes.*—The total number of crimes registered by the police shows a further fall from 1,589 to 1,479 or by 7 per cent., the fall being entirely under special and local laws. The crimes under the Penal Code remained almost stationary and this has been more or less the case during the last five years excepting the year 1069 when there was a temporary and marked rise under classes (i), (ii) and (v) as will be seen from the following table:—

	1067.	1068.	1069.	1070.	1071.
(i) Offences against the State, public tranquility, safety and justice	18	23	32	28	28
(ii) Serious offences against the person	64	59	80	70	68
(iii) Do do. both person and property or against property only	324	344	345	334	355
(iv) Minor offences against the person	23	25	17	25	21
(v) Do. do. property	808	788	853	759	751

Including the 69 cases pending police investigation at the beginning of the year, there were 1,548 cases for disposal, of which 793 were referred as false and 649 were charged, leaving 106 in arrears. Of the cases charged (663 including an arrear of 14), 473 ended in conviction and 163 in acquittal, while one was struck off owing to the death of the accused person and 26 were left in arrears. These results are compared below with those of the last four years:—

	1067.	1068.	1069.	1070.	1071.
Number of cases reported during the year and number pending investigation or trial at the beginning of the year	1,659	1,584	2,012	1,744	1,522
Number referred as false	849	825	936	896	793
Percentage on total for disposal	51·2	52·1	49·0	51·4	50·8
Number charged	614	580	870	743	637
Percentage on total for disposal	37·0	36·6	43·2	42·6	40·8
Number convicted	455	406	633	587	473
Percentage on number charged	74·1	70·0	72·4	79·0	74·3
Number dismissed	159	174	240	156	164
Percentage on number charged	25·9	30·0	27·6	21·0	25·7
Number pending at the close of the year	196	179	156	105	132
Percentage on total for disposal	11·8	11·3	7·8	6·0	8·4

The above table shows that there was no marked variation in crimes reported by the police during the last five years, except in the year 1069 when there was an abnormal increase. The proportion of cases referred as false appears lowest in this

year, but remained more or less stationary throughout the period. The detective result was best in 1070 (79 per cent.), while in the other years, including the one under review, the percentage ranged between 70 and 74.3 of cases actually charged. Allowance will, however, have to be made for offences under special and local laws, under which there was a sudden increase from 141 in 1068 to 477 in 1069. Since then they fell to 345 in 1070 and 231 in the year under review; these are hardly crimes and their inclusion gives incorrect ideas both of the prevalence of crime and of the proportion of true to false cases, and it will be well to separate them in future reports.

The table gives rise to several considerations. First, the number of cases referred as false considered absolutely; these are in each year above one-half of all cases reported; the corresponding proportion in Travancore is one-third. Secondly, though the proportion referred as false seems fairly constant yet this is modified by the fact that, in the last three years, prosecutions under special and local laws have been very numerous, viz., from 477 to 231; as such cases are usually true and are charged and convicted as such, the proportion of real crime reported as false must, in the three years ending 1071, be much higher than in 1067 and 1068; this is a bad symptom. Thirdly, though convictions of persons charged are 74 per cent. as in 1067, this proportion is again vitiated by the number of cases under special and local laws.

The large proportion of grave cases referred as false and the small proportion of convictions to cases reported is further brought out in paragraphs 55 to 59 of the report relating to dacoities, robberies, house-breaking and thefts. The statistics of five years show that on an average 61 per cent. of the dacoities, 82 per cent. of the robberies, 61 per cent. of the burglaries, 65 per cent. of the cattle thefts and 58 per cent. of the ordinary theft cases, as reported, are referred as false; of 94 dacoities in five years 26 were charged but only 9 convicted; 292 burglaries were reported but only 45 were charged and 24 convicted. In the year under review 404 cases of theft were referred as false out of 661 reported.

11. Nothing is mentioned in the report as to K.Ds. and their registration, nor as to the work done in the inspection of stations.

12. *Detection.*—The total number of persons charged by the police before Magistrates during the year was 1,069, of whom 607 or 56.8 per cent. were convicted, 374 or 35 per cent. were acquitted and 88 or 8.2 per cent. remained under trial. The alleged value of property concerned in cases charged in 1071 was Rs. 11,111, of which property of the value of Rs. 7,381 or 66.4 per cent. was recovered. The following are the percentages of detection, i.e., of convictions to persons charged under offences under the Penal Code alone during the last five years:—

1067	71.9	1070	73.4
1068	70.4	1071	67.7
1069	64.6		

13. *Duration.*—The average duration of cases charged by the police has been steadily decreasing from 27.8 days in 1065 to 15.9 in 1070 and 12.1 in the year under review. The duration of cases referred as false was, however, 44.9 days against 40.7 in 1070 and 38.3 in 1069. The average period of detention of accused persons in police custody was .9 day in charged cases, 1.6 days in referred cases and 2.3 days in others, the corresponding figures for 1070 being 1.2, 1.6 and 4.7 days, respectively.

CRIMINAL JUSTICE.

14. *Courts, cases and persons.*—The number of courts which exercised criminal jurisdiction remained the same as in the previous year, viz., nine third-class, nine second-class and two District Magistrates' Courts, two Sessions Courts and the Appeal Court. During the year under review, 3,554 original cases and 269 appeals were filed in these courts against 3,671 and 263, respectively, in the previous year, 3,655 and 204 in 1069, 3,275 and 240 in 1068, and 3,129 and 243 in 1067: hence a considerable (13.5 per cent.) increase is observable in original cases in five years, partly under local and special laws.

15. *Magistrates' Courts.*—Including arrears, there were 3,563 cases involving 7,888 persons for disposal in the Magisterial Courts in 1071, of which 3,542 involving 7,823 persons were disposed of. Out of the persons involved, 3,883 or 49.6 per cent. were tried, 164 or 2.1 per cent. were committed or referred to higher courts, and

3,776 or 48.3 per cent. were otherwise disposed of. Of the persons tried only 1,085 or 27.9 per cent. were convicted, the remaining 2,798 or 72.1 per cent. being discharged or acquitted. The proportion of cases charged to population was 1 to 204 and that of persons involved 1 to 92. These figures are compared below with those of the last four years and with those of Travancore :—

	Proportion to population of			
	Cases charged.		Persons involved.	
	Travancore.	Cochin.	Travancore.	Cochin.
1067	1 to 144	1 to 233	1 to 61	1 to 97
1068	1 to 140	1 to 223	1 to 58	1 to 95
1069	1 to 144	1 to 199	1 to 57	1 to 85
1070	1 to 142	1 to 199	1 to 59	1 to 87
1071	1 to 139	1 to 204	1 to 57	1 to 92

It would seem that the Travancore people are far more involved in magisterial cases than those of Cochin. Distributed according to creed, the ratio of cases to population continued to be highest in Cochin among Jews, Muhammadans, Christians and Hindus in the order named. Except the Jews, of whom there are none in Travancore, the order is the same in Travancore also. The following are the figures for the last two years :—

Year.	Ratio of persons charged to population.							
	Jews.		Muhammadans.		Christians.		Hindus.	
	Cochin.	Travancore.	Cochin.	Travancore.	Cochin.	Travancore.	Cochin.	
1070	1 to 48	1 to 31	1 to 54	1 to 51	1 to 70	1 to 58	1 to 101	
1071	1 to 34	1 to 30	1 to 53	1 to 47	1 to 78	1 to 66	1 to 107	

Of the total number of persons dealt with during the year, eleven were juveniles. This gives a ratio of 1 to 711, the ratio in 1070 and 1069 for which alone information on this point is available, having been 1 to 831 and 1 to 264, respectively. The proportion in Travancore in these three years was respectively 1 to 57, 1 to 68 and 1 to 49; the reason for the extraordinary difference is not understood.

16. *Punishments.*—Of the persons convicted 666 or 61.4 per cent. were sentenced to fine only against 73.7 per cent. in 1070 and 70 per cent. in 1069. The percentages in Travancore in 1070 and 1071 were 62.2 and 64.6, respectively. The fines imposed in Cochin in 1071 were Rs. 10 and below in 633 cases or 75 per cent. of the total including fines with imprisonment or whipping, against 78 per cent. in 1070. The following table shows the details of the punishments during the last five years :—

	1067.	1068.	1069.	1070.	1071.
Imprisonment—Rigorous	221	206	190	140	166
Imprisonment—Simple	39	25	23	27	33
Fine	603	646	886	865	666
Fine with imprisonment	152	175	115	165	167
All other forms of punishment	65	48	49	39	53

The fines imposed during the year amounted to Rs. 9,451 against Rs. 8,808 in 1070, and of these Rs. 6,043 are stated by the Appeal Court (paragraph 74) to have been actually collected; the amount remitted into the treasury was, however, only Rs. 2,861, and no explanation is available for this discrepancy which is noteworthy in view of recently detected defalcations in courts. It is not clear whether the amount in either case includes collections on account of previous years, nor is any information furnished as to the amount written off during the year or the total amount outstanding at its close, although special attention was drawn to the point in Mr. Thomson's review for last year—paragraph 16.

17. *Quality of work.*—The quality of the work done by the Magistrates shows a decided improvement as compared with the previous year, the percentage of appellants to appealable sentences being 37 against 42, and that of confirmation 51 against 40 in the courts of the Subordinate Magistrates, and 57 against 80 and 88 against 50 in those of the District Magistrates. As will be seen from the following table, these results were on the whole the best during the last five years:—

	1067.	1068.	1069.	1070. *	1071.
Percentage of appellants to appealable sentences passed by the Subordinate Magistrates	39.0	41.7	28.1	42.1	37.1
Percentage of confirmation	47.0	30.8	37.1	40.0	51.0
Percentage of appellants to appealable sentences passed by the District Magistrates	7.0	25.0	47.7	80.0	57.0
Percentage of confirmation	100.0	100.0	80.9	50.0	88.0

The number of revision cases received in the District Magistrates' Courts was slightly higher than in the previous year, but the number of persons involved was less, while the percentage of those in whose case new trials were ordered was the highest during the last five years. This is not satisfactory. The following table shows the figures for the last five years:—

	1067.	1068.	1069.	1070.	1071.
Number of revision cases	68	161	159	143	150
Number of persons involved	90	285	273	224	195
Number of persons in whose case new trial or fresh enquiry was ordered	8	92	100	50	73
Percentage on number involved	8.9	33.3	36.6	22.3	37.4

It is to be noted with satisfaction that all the appeals and revision cases of the year were disposed of before its close.

The average duration of cases before the Magistracy showed a further reduction from 10 to 9 days, but the duration in the District Magistrate's Court, Trichur, was heavy, viz., 19 days; six witnesses were also detained more than three days as against three in 1070. The average duration of appeals fell from 8 to 6 days in the Anjikaimal District Magistrate's Court, but rose from 10 to 12 in the Trichur Court.

18. *Sessions Courts.*—There were 30 original cases affecting 111 persons before the Sessions Courts against 25 affecting 55 persons in 1070, and all of these were disposed of, the ratio of convictions being 45 per cent. of the persons involved against 36.4 per cent. There was also a large unexplained increase from Rs. 251 to Rupees 4,731 in the amount of fines imposed, but the amount realised was only Rs. 1-8-0 against Rs. 51, and even this sum was not remitted to the treasury. The extraordinary difference between fines imposed and fines realised requires attention. As in the case of magisterial fines, information is wanting in the report about the amount written off during the year and that outstanding at its close. All the 47 persons on whom appealable sentences were passed preferred appeals as against 95.7 per cent. in 1070, with the result that in the case of only 31.3 per cent. of them were the original sentences confirmed as compared with 45.5 per cent. in that year; but in the case of only 20.8 per cent. of them were the sentences reversed as against 31.8 per cent. The average duration of sessions trials also rose from 8 to 12 in the Anjikaimal and from 6 to 8 in the Trichur Court. The duration of the seven appeals affecting eight persons which these courts had to deal with, however, fell from 18 to 9 days in the former and from 34 to 24 days in the latter court. In addition to the above, these courts had also to dispose of 33 revision petitions involving 79 persons against 28 involving 53 persons in the previous year.

19. *Appeal Court.*—The Appeal Court had 20 appeals and 9 references for disposal against 13 and 3 in 1070, all of which were dealt with, the duration of appeals being reduced from 12 to 9 days. There were also 68 revision and 28 miscellaneous petitions for disposal, which, with the exception of three revision petitions, were all disposed of, the disposals in 1070 being 64 and 17, respectively. In addition to these, 308 calendars were revised as against 298 in the previous year.

JAILS.

20. *Central Jail*.—The number of jails remained the same as in the previous year, viz., the Central jail at Ernakulam and the seven subsidiary jails for short term and under-trial prisoners. The Central jail had 123 convicts at the beginning of the year and 161 were added during its course. Of the total number 1 died and 129 were discharged leaving 154 at the close of the year or 31 more than at its commencement. The average daily number was 129.6 against 124.3 in 1070. The health of this jail continued to be good. Notwithstanding the remark in paragraph 22 of Mr. Thomson's review for last year, the particulars given in paragraphs 113 and 115 to 117 of the report relate to the convicts remaining at the close of the year instead of those of the total number under confinement. In addition to the numbers above given there were nine civil debtors and under-trial prisoners in the Central jail at the commencement of the year and 51 admissions and 54 release, &c., since, leaving six in confinement at the close of the year. A daily average of 61.1 convicts were engaged on intramural and of 65.0 on extramural labour against 59.7 and 64, respectively, in 1070, the value of their work being estimated at Rs. 2,968 and Rs. 2,090, respectively, against Rs. 3,042 and Rs. 1,857. The total expenditure on the Central jail was Rs. 10,901 or Rs. 82-15-4 per head, against Rs. 98-6-2 in 1070 and Rs. 81-12-5 in Travancore in 1071. The net cost per head is calculated at Rs. 43-15-4 against Rs. 58-15-7.

The extraordinary preponderance in ratio of Muhammadans among the convicts is noteworthy; the same peculiarity is noticeable in Travancore also.

The jail system in Cochin leaves much to be desired as a deterrent of crime; accessibility by the public, extramural labour, a peculiar dietary system which gives room for the unlimited introduction of forbidden luxuries, communications, &c., are among the errors noted on inspection, but there has recently been a distinct step forward in the development of intramural labour as shown in paragraph 121 of the report.

21. *Subsidiary Jails*.—In the seven subsidiary jails there were 33 prisoners in confinement at the commencement of the year with 746 admissions and 724 releases during the year leaving 55 in custody at the close of the year. Their total cost was Rs. 1,903: the value of the work done by the prisoners is estimated at Rs. 1,109.

CIVIL JUSTICE.

22. *Courts, Suits and Litigants*.—The number of Civil Courts remained the same as in the previous year, viz., six Munsiffs', two Zillah Courts, and the Appeal Court. The following statement shows the position of the civil litigation of the State during the last five years:—

	1067.	1068.	1069.	1070.	1071.
Number of original suits filed	No. 8,400	No. 8,436	No. 7,939	No. 7,709	No. 8,224
Aggregate value	RS. 11,20,203	RS. 9,62,564	RS. 9,88,754	RS. 8,15,589	RS. 10,75,605
Average individual value	133.4	114.1	124.5	105.8	130.8
Number of persons involved	No informa- tion.	No. 27,386	No. 18,503	No. 19,065	No. 18,834
Ratio to total population	Do.	1 in 26	1 in 39	1 in 38	1 in 38
.. of suits to	1 in 86	1 in 86	1 in 91	1 in 94	1 in 88
Number of appeals	623	604	664	808	881

If the figures are correct there are actually fewer suits now than five years ago and they are of a smaller individual value; this is somewhat strange. The increase, however, of appeals is very noticeable and has been steady for the last four years. In Travancore the litigant population is as 1 to 28 as against 1 to 38 in Cochin.

Although the ratio of the total number of litigants to population remained the same as in the previous year, viz., 1 in 38, there was a slight fall from 1 in 35 to 1 in 37 under Hindus while there were slight increase, under all the other classes, viz., from 1 in 53 to 1 in 49 under Christians, from 1 in 32 to 1 in 30 under Muhammadans and from 1 in 11 to 1 in 8 under Jews.

23. *Munsiffs' Courts.*—Of the total number of suits instituted during the year, the Munsiffs' Courts contributed 7,924. With arrears these courts had 8,128 suits for disposal, of which 7,749 were disposed of, leaving 379 in arrears at the close of the year against 204 in the previous year—an unsatisfactory increase. The following statement shows the distribution of these suits into regular and small cause suits and their value and ratio to population as compared with those of the last four years:—

	1067.	1068.	1069.	1070.	1071.
	NO.	NO.	NO.	NO.	NO.
Number of regular suits instituted	4,148	4,427	4,150	3,979	4,278
" for disposal	4,531	4,798	4,648	4,253	4,471
Number of small cause suits instituted	3,900	3,773	3,537	3,499	3,646
" for disposal	4,027	3,799	3,563	3,503	3,657
	RS.	RS.	RS.	RS.	RS.
Aggregate value of suits instituted, regular ..	4,01,981	4,47,019	5,83,085	4,15,515	4,22,658
" " small cause	47,290	45,700	44,019	40,169	43,390
Average " value of suits instituted, regular ..	96.9	101.0	140.5	104.4	98.8
" " small cause	11.8	12.1	12.4	11.5	11.9
Ratio to population of suits instituted, regular ..	1 to 174	1 to 163	1 to 174	1 to 182	1 to 169
" " small cause	1 to 181	1 to 192	1 to 204	1 to 207	1 to 198
Total	1 to 89	1 to 88	1 to 94	1 to 97	1 to 91

It will be noticed that there is no increase in the number of suits for disposal, while values are also constant except in 1069 where the figures are probably erroneous.

The ratio to population of the total number of suits instituted in the Munsiffs' Courts of Travancore in 1071 was 1 to 77 and that of regular suits alone 1 to 137. It is noticeable also that in Travancore the average value of ordinary suits is Rupees 108.7 and of small cause suits Rs. 14.12 as against 98.79 and 11.9 in Cochin. Hence the Travancore population files proportionately more suits and those of greater value in the lower courts; it is a question whether this does not afford a gauge of business activity and the value of property.

Of the arrears remaining undisposed of at the close of the year, four were pending over a year as in 1070.

24. As regards the quality of the work done by the munsiffs, the following statement shows the percentage of appeals to appealable decrees and percentage of decrees confirmed during the last five years:—

1067.		1068.		1069.		1070.		1071.	
Percentage of appeals to appealable decrees.	Percentage confirmed.	Percentage of appeals to appealable decrees.	Percentage confirmed.	Percentage of appeals to appealable decrees.	Percentage confirmed.	Percentage of appeals to appealable decrees.	Percentage confirmed.	Percentage of appeals to appealable decrees.	Percentage confirmed.
31.3	50.0	34.8	45.5	28.7	49.1	43.2	51.9	46.2	52.0

There is a steady and heavy rise in the proportion of appeals but the proportion of appeals in which the original order was confirmed has been very constant, viz., one in two.

The average duration of ordinary suits was two months and three days and of small cause suits thirteen days as will be seen from the following table. There was a steady fall in duration during the last four years for which alone information is available; this is satisfactory:—

	1068.		1069.		1070.		1071.	
	Months.	Days.	Months.	Days.	Months.	Days.	Months.	Days.
Average duration of suits, ordinary.	3	24	3	23	2	28	2	3
" small cause.	..	28	..	25	..	19	..	13

The duration in Travancore in 1070 and 1071 was respectively 3 months and 9 days and 2 months and 25 days in the case of regular and 25 and 24 days in that of small cause suits, showing a large margin in favour of Cochin. But it should be mentioned that in Cochin the average number of suits per munsiff was 685 regular and 605 small cause suits in 1071, whereas in Travancore the numbers were 923 and 721 respectively. Of miscellaneous applications and applications for execution, there were 17,898 and 9,257 respectively for disposal against 15,318 and 9,421 in 1070. Of these 188 and 1,316 respectively were pending at the close of the year against 125 and 1,338 at the close of the previous year.

25. *Zillah Courts—Original Side.*—The Zillah Courts had 408 original suits for disposal of which 300 were received during the year. The disposals amounted to 264 and 144 were in arrears as compared with 108 at the commencement of the year. This is not very creditable. The following statement shows the institutions during the last five years as well as their value:—

	1067.	1068.	1069.	1070.	1071.
	NO.	NO.	NO.	NO.	NO.
Number of suits instituted	262	236	252	231	300
" for disposal	408	420	464	374	408
	RS.	RS.	RS.	RS.	RS.
Aggregate value	6,70,032	4,69,845	3,61,651	3,59,906	6,09,556
Average value	2,557	1,991	1,435	1,558	2,031

The marked variation in the average value is noteworthy; probably there may be some explanation in ministerial irregularities since very heavy embezzlements of institution fees which are paid in cash, not in stamps, have recently been discovered in these two courts, the *modus operandi* in both courts being the entry of short values in the books of the courts, the difference in the institution fees as actually paid and those calculated on the short values being then misappropriated. It is strange that the great fall in values from 1067 to 1070 did not long ago attract attention and enquiry: this systematic embezzlement must have come to light had the figures been noticed and examined. As it was, the embezzlements were discovered only on inspection by the Appeal Court Judges.

These disgraceful and long continued office embezzlements could not have occurred so freely and continuously had the several Judges of the two courts observed proper system in the upkeep of their registers and occasionally checked the entries therein with the records of the suits.

The quality of work done is shown below in comparison with the last four years as also the amount of time taken to decide a suit:—

	1067.			1068.			1069.		
	Anji-kaimal.	Trichur.	Total.	Anji-kaimal.	Trichur.	Total.	Anji-kaimal.	Trichur.	Total.
1	2	3	4	5	6	7	8	9	10
Percentage of appeals to appealable decrees.	43.5	51.4	47.7	33.3	43.1	37.5	24.5	63.4	38.7
Percentage confirmed.	53.1	63.0	57.6	58.8	61.8	60.3	32.3	41.3	37.7
Average duration ..	M. D. 11 5	M. D. 7 16	No information.	M. D. 14 13	M. D. 10 25	M. D. 12 27	M. D. 14 10	M. D. 10 6	M. D. 12 24

	1070.			1071.		
	Anjikaimal.	Trichur.	Total.	Anjikaimal.	Trichur.	Total.
	11	12	13	14	15	16
Percentage of appeals to appealable decrees.	57.0	59.5	58.0	102.7	79.3	90.4
Percentage confirmed	48.9	37.5	44.3	50.9	40.5	45.0
Average duration	M. D. 10 7	M. D. 9 29	M. D. 10 3	M. D. 9 0	M. D. 8 23	M. D. 8 26

The improvement in the percentage of confirmation in 1071 notwithstanding a large increase in the percentage of appeals is satisfactory, as also the steady decline in the average duration. Compared with Travancore, however, the duration is considerably higher, the Travancore figures being 6 months and 12 days in 1070 and 4 months and 17 days for 1071. The number of decrees appealed against seems very heavy in the year under report, every one being appealed against in Anjikaimal, and nine out of ten in both courts together. The miscellaneous applications (3,775) and applications for execution of decrees (620) for disposal during the year were slightly in excess of the previous year; the arrears under the former head were, however, reduced from 186 to 166, but those under the latter head rose from 151 to 176.

26. *Appellate Side.*—In addition to the original work above mentioned, the zillah courts had 759 appeals for disposal against 729 in 1070, and of these 592 were disposed of against 553, leaving 167 in arrears against 176. Of the decisions, however, in which special appeals lay to the appeal court 46·7 per cent. against 33·6 per cent. in the previous year were appealed against with the result that in 70·1 per cent. of the appeals, the appellate decision of the lower court was confirmed as compared with 70·5 per cent. in 1070. The average duration of appeals rose from 4 months and 3 days to 4 months and 28 days. There was an increase in duration of two months and 24 days in the Anjikaimal Court alone. The two courts had also 64 miscellaneous and 21 registration appeals against 72 and 21 in 1070. Twenty of the former and 3 of the latter were left in arrears against 21 and 7, respectively, in the previous year.

27. *Appeal Court.*—The Appeal Court had 197 regular and 174 special appeal for disposal against 134 and 130 in 1070, and of these 131 and 144, respectively, were disposed of against 79 and 112, leaving 66 of the former and 30 of the latter in arrears at the close of the year against 55 and 18, respectively, in the previous year. It will thus be seen that although the disposals of the year were much larger than in 1070, the arrears rose on the whole by 23, but 42·7 per cent. of them were filed only during the last three months of the year. The average duration of appeals taking both together was 3 months and 19 days against 3 months and 17 days in the previous year. The Appeal Court disposed of also 23 miscellaneous appeals and 246 civil petitions against 29 and 170, respectively, in the previous year.

28. His Highness the Raja's Court of Appeal had 13 appeals for disposal, of which 10 were arrears from the previous year. This number was also left undisposed of at the close of the year, five of them being over two years' old, they will be disposed of under the new Chief Court Regulations.

29. *Financial Results.*—The receipts and charges on account of civil justice were Rs. 80,779 and Rs. 61,786, respectively, while those under criminal justice were Rs. 2,861 and Rs. 28,383. There was thus a surplus of Rs. 18,993 under the former head and a deficit of Rs. 25,522 under the latter, the net result being a deficit of Rs. 6,529 against Rs. 19,266 in 1070 and Rs. 20,190 in 1069. In view of the defalcations that recently came to light in both the zillah courts, it is probable that much of these deficits is due to embezzlements and that future years will show better figures.

REGISTRATION.

30. *Offices and transactions.*—The number of Registration offices remained the same as in the previous year, viz., thirteen, but the aggregate number of registrations rose from 29,912 in 1070 to 30,561 in 1071 or by 2·2 per cent. These figures, with their aggregate and average values, are compared below with those of the previous three years:—

	1067.	1068.	1069.	1070.	1071.
Aggregate registrations	25,483	26,610	28,889	29,912	30,561
Aggregate value	RS. 89,28,178	RS. 1,04,79,800	RS. 1,04,28,061	RS. 1,15,24,775	RS. 1,17,08,388
Average value	350	394	361	385	383

As everywhere transactions and values show a steady rise. The sudden heavy rise in average value in 1068 and the sudden, though somewhat smaller, fall on 1069 are noteworthy. Since then the average value shows a tendency to keep to the figure of 1068. The average value in Travancore in 1070 and 1071 was only Rs. 206 and 217. It

may be noted with satisfaction that, during the year under review, there was an increase of 240 or 25·7 per cent. in optional registrations and of 16 or 47 per cent. under wills.

31. *Details of number and values.*—The following statement shows the details for the figures given in the above table :—

	1068.		1069.		1070.		1071.	
	Individual average.		Individual average.		Individual average.		Individual average.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Sale-deeds of Rs. 100 upwards.	5,629	Rs. 568	5,732	552	5,385	604	5,116	612
Sale-deeds under Rupees 100.	2,303	61	3,080	108	2,719	46	2,349	52
Mortgages of Rs. 100 and upwards.	5,743	563	5,480	573	6,034	600	6,865	574
Mortgages under Rupees 100.	2,736	52	2,882	118	2,398	55	3,044	50
Leases	5,606	94	5,629	82	6,418	82	6,580	111
Other instruments ..	4,593	703	6,086	490	6,958	555	6,607	548

These figures show considerable fluctuations and are far higher than in Madras where the average value of sale-deeds of Rs. 100 and upwards ranged between Rs. 370 and 381 during the last four years, that of sale-deeds under Rs. 100 remained stationary at Rs. 42, that of mortgages of Rs. 100 and upwards ranged between Rs. 323 and 346, that of mortgages under Rs. 100, between Rs. 44 and Rs. 45 and of leases, between Rs. 67 and Rs. 51. In Travancore the value of sale-deeds and mortgages of Rs. 100 and upwards and below that amount are not separately shown, but sales and mortgages on the whole averaged Rs. 242 and Rs. 198, respectively, in 1071 against Rs. 436 and Rs. 413 in Cochin and Rs. 201 and Rs. 206 in Madras. The Cochin figures are indeed so high and in two places so obviously erroneous (sale-deeds and mortgages under Rs. 100 in 1069) as to throw doubt on their accuracy, especially when it is remembered that Cochin civil suits show a considerably lower average value than those of Travancore.

32. Classified according to value, 31·3 per cent. of the documents registered during the year did not exceed Rs. 50 in value, 16·5 per cent. were above Rs. 50 but did not exceed Rs. 100 and 36·4 per cent. exceeded Rs. 100 but did not exceed Rs. 500 in value. These figures are compared below with those of the last four years :—

	1067.		1068.		1069.		1070.		1071.	
	Number of documents.	Percentage.								
Not exceeding Rs. 50 ..	7,626	29·9	7,698	28·9	9,066	31·4	9,768	32·7	9,563	31·3
Exceeding Rs. 50 but not exceeding Rs. 100.	4,406	17·3	4,404	16·6	4,887	16·9	4,855	16·2	5,038	16·5
Exceeding Rs. 100 but not exceeding Rs. 500.	9,382	36·8	9,973	37·5	10,823	37·5	10,701	35·8	11,130	36·4

There has thus been a large increase in the number and a small increase in the proportion of documents not exceeding Rs. 50 in value. The small proportion (47·77 per cent.) of documents not exceeding Rs. 100 in value suggests the possibility that the smaller documents are not all registered; the figure for similar documents in Travancore is 59 per cent. On the other hand it must be noted that the actual number of documents above Rs. 1,000 in value is 2,152 in Cochin and only 2,878 in Travancore with more than three times the population. The extraordinary number of documents below Re. 1 in value is noteworthy; the supplementary note shows that they are practically all Cases.

Although Cochin in proportion to population register fewer documents under Book I than Travancore, such registrations are by proportion immensely in excess of those in Madras, which would at the same rate show more than 1,400,000 of registrations under Book I instead of about 800,000.

33. *Rate of work.*—The following statement shows the progress of work in the Registration offices during the last five years :—

	1067.	1068.	1069.	1070.	1071.
Percentage of documents registered on day of presentation ..	92.7	90.9	94.8	87.6	78.2
" " within a week ..	7.3	5.0	2.0	5.1	6.9
" " later than a week ..		4.1	3.1	7.3	14.9

The statement shows a gradual falling off in the percentage of documents registered on the day of presentation which is to be regretted. The percentage in 1071 was, however, considerably higher than the Madras figure (60.1) for 1895-96.

34. *Financial results.*—The receipts and charges of the department were Rupees 43,627 and Rs. 18,678, respectively, against Rs. 43,788 and Rs. 18,467 in 1070, the net revenue being Rs. 24,949 against Rs. 25,322.

MARINE.

35. The number of vessels that called at the Sircar port of Malipuram fell from 124 to 109 or by 12.1 per cent. and their tonnage from 112,557 to 88,039 or by 21.8 per cent. The amount of port dues collected was thus only Rs. 5,576 against Rs. 7,007, the fall being 20.4 per cent.

SEASON AND RAINFALL.

36. The season was, on the whole, not favourable to cultivation, the north-east monsoon being inadequate and the south-west monsoon unusually heavy, while no rain fell in February, March and April. The total rainfall was in excess of the normal throughout the State. The area under coffee and tea cultivation shows, respectively, 3,359 and 66 acres against 3,258 and 57 acres in 1070, the average yield being 310 and 105 lb. against 175 and 70 lb., respectively.

FORESTS.

37. My remarks on the report of the administration of the Forest Department during the year are embodied in the Diwan's report, paragraph 215. I have now only to express my concurrence with the Diwan that any review of the work of the department based on the Conservator's report would be useless and to add that the Conservator's explanation, since received, does not improve matters. With reference to the concluding portion of paragraph 36 of Mr. Thomson's review for last year, I may observe that the Durbar has, during the current year, obtained the services of a British Forest Officer to report on the forests of the state and to suggest measures for their better working. His report has just been submitted and is now under the consideration of the Durbar.

The treasury figures show that the receipts and charges of the department during 1071 were Rs. 81,352 and Rs. 54,185, respectively, against Rs. 1,17,635 and Rs. 65,840 in 1070, the decrease in the receipts occurring under sale of timber and sale of elephants counterbalanced by an increase under seigniorage, and that in the charges being ascribed to the change of system of accounts referred to in paragraph 7 above and to the absence of any outlay on roads.

TRADE.

38. The returns furnished in the report do not show the total foreign trade of the state, as the greater portion of it passes through British Cochin. So far as the Sirkar port of Malipuram is concerned, articles of the value of Rs. 23,06,530 were imported and of the value of Rs. 14,50,156 were exported during the year, the corresponding values for 1070 being Rs. 19,20,646 and Rs. 18,77,498. The chief articles of import

contained to be rice, paddy and piece-goods, and those of export cocoanut-oil, coir, yarn and tea. There was an increase in the value of rice, but a decrease under all the other items, although the quantity of tea exported was larger. Cotton twist of the value of Rs. 1,42,094 against Rs. 1,01,920 was also exported.

PUBLIC WORKS.

39. *General Figures.*—The following statement compares the expenditure on public works during 1071 with that of the previous four years and with the budget allotments for those years :—

	1067.	1068.	1069.	1070.	1071.
Expenditure by the Chief Engineer's Department—					
Works	RS. 2,37,849	RS. 2,19,358	RS. 2,48,508	RS. 2,42,073	RS. 2,26,836
Establishment	28,543	25,945	27,806	28,720	27,737
Total ..	2,66,392	2,45,303	2,76,314	2,70,793	2,54,573
Expenditure by the Maramat Department—					
Works	1,37,035	1,05,470	1,10,674	1,19,851	1,64,758
Establishment	3,613	3,702	5,245	4,906	4,108
Total ..	1,40,648	1,09,172	1,15,919	1,24,757	1,68,866
Grand Total ..	4,07,040	3,54,475	3,92,233	3,95,550	4,23,439
Budget allotment for Chief Engineer's Department—					
Works	2,30,000	2,30,000	2,50,000	2,50,000	2,50,000
Establishment					
Budget allotment for Maramat Department—					
Works	1,70,000	1,70,000	1,58,000	1,58,000	1,50,000
Establishment					
Total ..	4,00,000	4,00,000	4,08,000	4,08,000	4,00,000

The amounts shown above are the actual sums expended during the years specified, but those drawn from the treasury and which are entered in the annual balance sheets are different. These are as follows :—

	1067.	1068.	1069.	1070.	1071.
	RS. 4,17,762	RS. 3,72,207	RS. 3,51,962	RS. 4,53,922	RS. 4,33,888

What became of the excess amounts drawn is not clear and seems to require immediate investigation. The net apparent excess of treasury drawings over expenditure for the five years mentioned is Rs. 57,004.

The decrease in the expenditure by the Public Works Department and the increase in that by the Maramat Department is to be regretted, but recent events in the current year will put the two departments in their proper place.

40. The subjoined statement gives the details of the expenditure shown above under the chief heads of outlay.

Items.	1067.													
	Chief Engineer's Department.		Maramat Department.		Total.		Chief Engineer's Department.		Maramat Department.		Total.		Department.	
	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	RS.		RS.		RS.		RS.		RS.		RS.		RS.	
I. Communications—														
Roads	49,626	20.86	4,365	3.19	53,991	14.40	60,260	27.47	2,140	2.03	62,400	19.21	53,558	21.55
Canals	3,196	1.34	1,677	1.22	4,873	1.30	274	.12	857	.81	1,131	.35	466	.19
Bridges and culverts	29,341	12.34	240	.17	29,581	7.89	25,252	11.51	2,183	2.07	27,435	8.15	39,845	16.04
II. Buildings	53,438	22.47	93,786	68.44	1,47,224	39.27	46,986	21.42	75,931	72.00	1,22,917	37.84	54,494	21.93
III. Miscellaneous works	3,431	1.44	3,814	2.78	7,245	1.93	2,739	1.25	3,486	3.30	6,225	1.92	372	.35
IV. Irrigation works	23,098	11.81	8,273	6.04	36,371	9.70	26,515	12.09	10,225	9.69	36,740	11.31	33,792	15.61
V. Sanitation	12,353	5.19	22,586	16.48	34,939	9.32	8,020	3.66	10,073	9.55	18,093	5.57	3,714	1.49
VI. Maintenance of roads, &c.	42,664	17.94	1,962	1.43	44,626	11.91	42,592	19.42	450	.43	43,042	13.25	42,883	17.26
VII. Contingencies	1,682	.71	332	.25	2,014	.54	1,689	.77	125	.12	1,814	.55	4,063	1.63
VIII. Stock	14,020	5.90	..	..	14,020	3.74	5,031	2.29	..	..	5,031	1.55	9,821	3.95
Total	2,37,849	100.00	1,37,035	100.00	3,74,884	100.00	2,19,358	100.00	1,05,470	100.00	3,24,828	100.00	2,48,508	100.00
IX. Establishment	28,543	12.00	3,613	2.78	32,156	8.53	25,945	11.83	5,702	5.51	29,647	9.13	27,806	11.19

Items.	1069—cont.								1070.						1071.					
	Maramat Department.		Total.		Chief Engineer's Department.		Maramat Department.		Total.		Chief Engineer's Department.		Maramat Department.		Total.					
	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.	Expenditure.	Percentage.				
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.					
I. Communications—																				
Roads	1,973	1.78	51,001	14.20	57,812	23.88	2,073	1.73	59,885	16.55	41,906	18.47	2,104	1.28	44,010	11.24				
Canals	199	.18	665	.19	2,843	1.18	1,586	1.32	4,429	1.22	429	.19	..	..	429	.11		
Bridges and culverts	2,227	2.01	42,072	11.71	48,418	20.00	2,280	1.90	50,698	14.01	23,610	10.41	528	.32	24,138	6.16				
II. Buildings	31,522	73.66	1,34,928	37.57	50,757	20.97	85,612	71.43	1,36,369	37.68	73,400	32.36	1,24,933	75.83	1,98,333	50.65				
III. Miscellaneous works	4,246	3.84	5,118	1.43	10,192	4.21	5,084	4.25	15,276	4.22	12,323	5.43	24,046	14.60	36,369	9.29				
IV. Irrigation works	3,612	3.26	42,405	11.80	20,165	8.33	10,235	8.54	30,400	8.40	16,627	7.33	11,107	6.74	27,734	7.08				
V. Sanitation	46	.04	24,405	6.79	3,122	1.29	11,351	9.47	14,473	4.00	6,172	2.72	..	..	6,172	1.58		
VI. Maintenance of roads, &c.	15	.01	44,470	12.38	44,670	18.45	1,630	1.36	46,300	12.79	42,323	18.65	2,040	1.23	44,363	11.33				
VII. Contingencies	4	.00	4,297	1.20	3,040	1.26	..	..	3,040	.84	2,861	1.26	..	..	2,861	.73
VIII. Stock .. .. .	..	..	9,821	2.73	1,054	.43	..	..	1,054	.29	7,185	3.17	..	..	7,185	1.83
Total	100.00		3,59,182	100.00	2,42,073	110.00	1,19,851	100.00	3,61,924	100.00	2,26,836	100.00	1,64,758	100.00	3,91,594	100.00				
IX. Establishment	4.74		33,051	9.20	23,720	11.86	4,906	4.09	33,626	9.29	27,737	12.23	4,108	2.50	31,845	8.13				

Chief Engineer's Department.—The budget allotment in the Chief Engineer's department was Rs. 2,50,000, but the expenditure was Rs. 23,164 short of this. Chief Engineer explains that this was due to delay in handing over building sites; the figures in the above statement show a very heavy shortage in communication compared with each of the previous four years which averaged an expenditure of Rs. 1,35,925 as against Rs. 1,08,268 in the year under review; this shortage of Rs. 28,000 is noteworthy. It is further noticeable that the expenditure under works—communications in 1071 was Rs. 62,501, while the budget allotment was Rs. 88,450; here again there was shortage of Rs. 25,949—a very great deficiency in a country where the road mileage is only one mile of any sort of maintained road every 1,867 of population. It is true that there are a few miles of navigable canals but *per contra* there is no railway.

The very petty sum spent on navigation canals is also noteworthy. This sum has been only Rs. 429 in the year under review and was not much better than in previous years, although the canal system of Cochin needs much improvement, so that navigation may be unimpeded throughout the year instead of precarious, in many important lengths, during the hot weather. In view of a probable railway from Shoranore to Trichur, the canal southward from Trichur requires great improvement. The following table shows the details of road work as regards the Chief Engineer's Department for the last five years:—

	1067.	1068.	1069.	1070.	1071.
Mileage of roads maintained—metalled .. .. .	..	..	260½	263½	281
Partly metalled and partly non-metalled	No information.	344½	72¼	72¼	54½
Non-metalled .. .. .	..	..	36¾	36¾	51½
Budget allotment under communications	rs. 45,000	rs. 40,800	rs. 73,800	rs. 1,14,000	rs. 88,450
{ New works. ..	93,360	98,678	1,01,180	48,441	44,562
{ Repairs ..	1,24,828	61,240	53,558	57,185	62,501
Actual expenditure on communications	{	{	{	{	{
{ New works. ..	67,138	83,194	96,558	45,767	
{ Repairs ..					
Portion of such expenditure devoted to bridges and culverts	29,341	25,252	39,846	48,418	23,610
Rate of maintenance per mile .. .. .	..	110.6	103.8	105.11	106.2

41. It is also noteworthy that the major portion of the expenditure by the Chief Engineer's department was on the construction and maintenance of roads rather than bridges and culverts, while that of the Maramat department was on buildings; moreover the amount spent by the Maramat department on buildings is always far in excess of that spent by the Chief Engineer's department; yet the Chief Engineer's department is the only one that has professional skill at its disposal as shown by its establishment (see table in paragraph 39), while the Maramat department has no Engineering expert properly so-called: it is small wonder then that building work is reported to be defective and costly, and recent disclosures as regards the palace buildings at Tripunitura are alarming. It would be well if this anomalous arrangement be at once stopped, the duties of the Maramat department reduced to a minimum and proper system introduced as to supervision and accounts for the minimum that may be left to them.

ANCHEL.

42. The total number of articles carried by the Anchel shows a considerable fall which is almost equally divided between private and official covers, it being from 255,897 to 153,894 or by 39.9 per cent. in the former case, and from 332,453 to 205,246 or by 38.3 per cent. in the latter. The following statement shows the length of Anchel line, number of offices, number of letter boxes, cost of the department and number of articles carried during the last five years:—

	1067.	1068.	1069.	1070.	1071.
Mileage of Anchel line	177	185	185	185	185
Number of offices	17	19	19	19	19
Number of boxes .. .. .	..	6	7	10	8
Cost of the department	rs. 9,551	rs. 10,254	rs. 10,208	rs. 10,815	rs. 10,607
Number of articles carried	no. 318,458	no. 611,117	no. 630,335	no. 594,201	no. 362,105

The figures are believed to be wholly erroneous and an explanation has been given which satisfies me that the figures of the previous three years are wholly misleading. The enormous rise in 1068 and equally heavy and sudden fall in 1071 were probably imaginary, and figures have now returned to their normal condition.

SALT.

43. The subjoined table shows the operations of the Salt Department during the last five years :—

	1067.	1068.	1069.	1070.	1071.
Quantity of salt sold in maunds	128,531	135,809	151,580	164,842	146,914
Amount per head of the population in lb.	14.67	15.45	17.28	18.69	16.72
	RS.	RS.	RS.	RS.	RS.
Amount realized by sale	3,89,448	4,12,369	4,63,987	4,98,555	4,33,320
Charges	62,753	61,177	1,00,345	1,07,879	94,339
Net income	3,26,695	3,51,192	3,63,642	3,90,676	3,38,981

The "consumption" is merely the sales for the year, and as there happened to be normally high sales to merchants in 1070, the so-called consumption in the year was unduly high, while, since stocks with merchants at the end of 1070 were in consequence of the large purchases unusually high, the sales or consumption in 1071 were relatively low. But there has been a steady rise in consumption from lb. 14.40 per head of population in 1066 to lb. 16.72 in 1071 being an increase of 16 per cent. while population has probably increased only about 5 per cent. The Travancore consumption is about lb. 19 per head. With reference to the closing sentence of paragraph 249 of the report, I have only to observe that, under the arrangement with the British Government, the Durbar has to raise the selling price in the inland depôts by the amount of the charges incurred in carrying the article to those depôts. If the traders can carry it cheaper, the remedy lies in the Durbar reducing its own charges with the sanction of Government. As in previous years, no salt was manufactured within the State, the quantity required being purchased from Bombay.

STAMPS.

44. The new Stamp Regulation came into force about the close of the year and the number of stamped cadjans, papers, &c., sold during the year, amounted to 121,582 against 52,981 in 1070. The revenue derived from this source thus increased from Rs. 43,285 to Rs. 69,506 and the charges from Rs. 1,228 to Rs. 1,370. These figures are compared below with those of the three preceding years :—

	1067.	1068.	1069.	1070.	1071.
	RS.	RS.	RS.	RS.	RS.
Sale of stamps .. .. .	..	26,712	29,288	29,685	54,231
Penalties, &c. .. .. .	..	14,168	15,394	13,600	15,275
Total	39,268	40,880	44,682	43,285	69,506
Charges	1,058	1,152	1,233	1,228	1,370
Net Revenue	38,210	39,728	43,449	42,057	68,136

The increase will be much larger in the current year throughout which the new Regulation will be in full force.

TOBACCO, ABKÁRI, OPIUM, AND BHANG.

45. *Tobacco*.—During the year under review, only 930 licenses were issued for the sale of tobacco against 986 in 1070. The receipts thus fell from Rs. 14,060 to Rs. 13,630. The abkári revenue shows a fall from Rs. 1,23,349 to Rs. 1,13,949, but this is only nominal, owing to the realizations during the opening months of the current year on account of 1071 being correctly credited to 1072; this was not done in previous years: the deficiency, about one-twelfth is thus accounted for.

46. *Abkari*.—The average income from abkari alone during the decade ending 1061 was Rs. 66,400, while for the decade ending with 1071 it was Rs. 1,01,500, showing a 50 per cent. increase not accounted for by increase in population. The system is faulty in principle and method, and it is desirable that there should be a radical change in system so that liquor may be sold at higher prices and a check placed on consumption. Retail prices of arrack range from Rs. 2 or less, to Rs. 3 for strong liquor, per imperial gallon, and there is a large margin for such an increase in price as shall check consumption, while probably increasing revenue. A new regulation and system probably on the lines of those obtaining in the Madras Presidency is an urgently needed reform and should no longer be postponed: Mr. Thomson has already suggested it in paragraph 44 of the review for 1070.

47. *Opium and Bhang*.—From opium and bhang Rs. 25,675 were collected against Rs. 29,279 in 1070, the decrease being due to the failure of the original contractor from whom the balance is due.

CUSTOMS.

48. The actual collections under this head amounted to Rs. 5,531 against Rupees 5,367 in 1070. In addition to this amount, Rs. 1,04,289 were received from the British Government under the Interportal Trade Convention of 1865.

FINANCIAL.

49. The total receipts and charges of the year amounted to Rs. 19,26,294 and Rs. 19,27,783 against Rs. 20,96,177 and Rs. 18,90,771, respectively, in the previous year. The decrease of Rs. 1,69,883 in the receipts, notwithstanding an increase of Rs. 26,221 under Stamps and Rs. 13,105 under Law and Justice, besides small sums under four other heads, occurs mainly under Salt, Interest, Forests, Advances and Land Revenue. Salt accounts for a decrease of Rs. 65,235, due to the abnormally high sales of 1070; the decrease in interest (Rs. 45,012) is nominal, the amount having been credited in 1,072: that under Forests (Rs. 36,233) seems to be a regrettable and positive decrease. That of Rs. 37,012 in the charges is the net result of noteworthy decreases under Public Works, Religious institutions, Salt and Forests and of increases under Miscellaneous and Advances. All the variations are explained in the report. The chief cause of the fall under most of the heads being the change in the system of accounts under which only the actual receipts and payments in a year are shown in the balance sheet of the year, and not those made on account of the year in the early months of the succeeding year; hence an apparent decrease of probably about one-twelfth. The deficit of Rs. 1,489 in the transactions of the year was met from the opening balance which was thus reduced to Rs. 8,68,261 at the close of the year. Including the value of goods in Stock and Government securities, however, the balance was Rs. 44,30,575 against Rs. 43,71,755. The following statement shows the average receipts, charges and balance for each of the last four quinquenniums and for 1071:—

Year.	Average.					
	Opening balance.	Receipts.	Total.	Charges.	Closing balance.	Surplus invested in Government securities and remaining outside current account.
	RS.	RS.	RS.	RS.	RS.	RS.
1052-56	4,14,041	13,88,028	18,02,069	13,72,289	4,29,780	24,00,500
1057-61	5,61,266	15,80,432	21,41,698	15,65,295	5,76,403	29,07,000
1062-66	5,82,639	17,19,368	23,02,007	17,33,991	5,68,016	32,34,600
1067-71	6,77,392	19,18,723	25,96,115	18,64,287	7,31,823	32,34,600
1071 actuals ..	8,69,750	19,26,294	27,96,044	19,27,783	8,68,261	32,34,600

It will be seen that the State revenue has increased from an average of Rupees 13,88,028 in the first quinquennium to an average of Rs. 19,18,723 in the last, while charges have similarly increased from Rs. 13,72,289 to 18,64,287. The latter head

includes investments in securities, but these investments have only advanced from 24 to 32 lakhs in 20 years (plus a largely increased closing balance in deposits, 4 lakhs which has been since invested in Government paper, bills, cash and goods), showing that the State has developed its expenditure almost *pari passu*, with its income; the great bulk of this increase in expenditure is in the requirements of modern civilized administration. It is a matter for regret that with this large development in receipts and expenditure, there has been no development in the method of accounts and audit, which latter seems by recent reports to be non-existent, while much confusion and probable defalcation exist. This defect is now, however, to be immediately remedied. Instances of defalcation are given in paragraph 278 of the report and have been adverted to above (paragraph 25 *supra*).

VITAL STATISTICS AND MEDICAL SERVICES.

50. *Vital Statistics*.—As observed in paragraph 48 of Mr. Thomson's review for last year, arrangements were made in 1070 for the registration of vital statistics throughout the State, but the actual work began only from the second quarter of 1071. The births and deaths registered during the nine months were 7,351 and 5,820, respectively, or 9,801 and 7,760 proportionately for the whole year. These give a rate of 13·6 and 10·7 per mille of the population or about a third of what they should be, had registration been complete. It is hoped that, under closer supervision and larger experience, better results will be shown in the current and future years. The public health is reported to have been on the whole satisfactory throughout the year. There were however 221 deaths from cholera and over 40 per cent. of the recorded deaths were from fever.

51. *Vaccination*.—The number of vaccine operations performed during the year was almost the same as in 1070, being 24,664 against 24,642, but the percentage of successful operations was 91·1 against 85·8, and over 50 per cent. of the successful operations were verified by the inspecting officers against 38 per cent. in 1070, while the average work of a vaccinator remained at 137 per mensem. The number of successful operations was in the ratio of 31·1 per mille of the population against 29·2 per mille in 1070. If the work had been effectively done in a series of previous years, this would not be a bad proportion, but this is doubtful. Infantile vaccination, though slightly better than in the previous year, is still backward. The glycerine paste obtained from Madras having been found to be ineffectual, operations were chiefly carried on from arm to arm, but I think that a calf depôt has now been established at Trichur and further improvement in quantity, as well as quality, may now be looked for. The cost of each successful operation was As. 2-6 against Annas 3-1 in 1070.

52. *Conservancy*.—Conservancy operations received better attention during the year. The number of towns under conservancy remained the same, viz., 4, but a regular staff was appointed for each and Sanitary Boards were constituted for 3 of them. On the whole, useful work appears to have been done by these boards, their total expenditure amounted to Rs. 10,979 against Rs. 5,807 in 1070.

53. *Medical Aid*.—During the year a temporary dispensary was established at Pattikad for three months in the year. Excluding this and the Jail hospital at Ernakulam, the Lunatic Asylum and the Small-pox hospital at Trichur, there were, as in the previous year, four hospitals and seven dispensaries in the State. In these 160 beds were available as in 1070, but 2,467 in and 140,137 out patients were treated against 2,383 and 111,411, respectively, in that year. The average attendance was 82·4 and 833·9, respectively, against 93·8 and 690·4, and the number of surgical and obstetric operations performed 7,149 against 6,651. The total cost of the department was Rs. 43,555 against Rs. 36,978, exclusive of the payment of Rs. 1,382 against Rs. 1,505 to Vydians. No information is furnished in the report regarding the inspection work done by the Medical officer of the State.

54. There were two midwives at the commencement of the year and the number was raised to seven at its close, but no information is furnished about the number of cases attended by them. Nor is the working of the Lunatic Asylum in which there were 8 inmates at the close of the year against 15 at its commencement separately noticed. This small asylum will probably be closed by arrangements now under correspondence with the Madras Government.

INSTRUCTION.

55. *General Statistics.*—The total number of schools in the State rose from 993 to 1,062 or by 6.9 per cent., and that of scholars from 30,697 to 31,882 or by 3.9 per cent. As will be seen from the following statement the increase in both cases was spread over the different classes of institutions, that in schools being most marked under private unaided institutions:—

	1070.		1071.	
	Number of Schools.	Number of Scholars.	Number of Schools.	Number of Scholars.
Government Institutions	59	4,722	60	4,997
Private aided	118	8,440	125	9,125
Private unaided	816	17,535	877	17,760

There was on the average one school for every 1.3 square miles and 680.7 inhabitants as compared with one to 2.02 square miles and 767 inhabitants and one to 5.6 square miles and 1,415 inhabitants in Travancore and Madras, respectively.

56. Of the total number of pupils under instruction, 23,686 were boys and 8,196 girls. The total number formed 4.4 per cent. of the population, against 4.2 per cent. in 1070 and 6.1 per cent. in Travancore in 1071 and 2.2 per cent. in Madras in 1895-96. The number of boys under instruction formed 43.6 per cent. of the male, and the number of girls 15.1 per cent. of the female, population of school-going age calculated at 15 per cent. The corresponding percentages for 1070 were 41.7 and 14.9, but in Travancore they were 62.7 and 18.4, respectively, in 1071. In Madras, however, they were only 25.8 and 4.1 in 1895-96. The proportionate extent to which the different classes of the population are represented in the numbers under instruction were as follows, as compared with Travancore and Madras—

Percentage of pupils under instruction among the several classes to the population of school-going age calculated at 15 per cent. under that class:—

	Hindus.		Christians.		Muhammadans.		Jews.	
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.
Cochin	36.5	9.5	64.5	32.0	37.3	13.2	190.6	47.7
Travancore	57.6	12.7	84.5	35.3	50.9	13.2	..	..
Madras	22.3	2.8	66.1	34.1	45.8	9.5	..	..

As in Madras and Travancore Christians continued to take the lead both in male and female education. Of the total number of pupils under instruction 39.6 per cent. belonged to this class, while the Christian population formed 24 per cent. of the entire population of the State.

57. *Institutions.*—Of the 60 Sirkar institutions one was a second-grade college, two were anglo-vernacular high schools, six were anglo-vernacular and 5 vernacular lower secondary schools, one was an anglo-vernacular and 43 vernacular primary schools and the remaining two were special schools—a vernacular training school and a Sanskrit school for the Princes and Princesses of His Highness the Raja's family.

The college and its attached high school had an attendance of 779 pupils at the close of the year against 729 at its commencement. Its fee receipts amounted to Rs. 13,797 and the total expenditure thereon came to Rs. 27,932. Its net cost was thus Rs. 14,135 against Rs. 13,964 in 1070, but the average number on the roll being 761, the cost per pupil to the sirkar was only Rs. 18-9-2 against Rs. 19-12-4. The results it produced at the First-in-arts examination were fair, while those at the Matriculation examination were very creditable.

Of the two anglo-vernacular high schools, one was the palace school for the Princes of His Highness the Raja's family. This school was placed during the year under M.R.By. T. Sankara Row of the Kumbakonam College whose services were

lent to the Durbar for appointment as tutor to the Princes. The attendance at this school and the other Sanskrit school, which continued to be under the supervision of His Highness the Raja himself, rose from 23 to 42 and their cost from Rs. 2,611 to Rs. 3,253. Both the schools appear to have received a fresh start and will probably advance in strength and usefulness.

The remaining eight anglo-vernacular schools had a total strength of 1,563 at the close of the year, the average strength being 1,522.1. Their total cost was Rupees 21,052 and the fee receipts Rs. 10,074. The net cost was thus Rs. 10,978 or Rupees 7-3-5 per pupil.

Similar detailed information regarding the sirkar vernacular schools is still wanting in the report. Their total strength was, however, 2,595 and their total cost Rs. 16,815.

The examination results of the high and lower secondary schools were, on the whole, good. The vernacular normal school at Trichur, which had 18 normal students on its rolls, was also making fair progress.

58. Of the 125 private aided schools, four were anglo-vernacular high schools and eight lower secondary schools of the same denomination, while ten were anglo-vernacular and 100 vernacular primary schools; the remaining three were special schools.

The anglo-vernacular schools, high, lower secondary and primary, had a total attendance of 2,403 pupils and received grants amounting to Rs. 5,842. The attendance of the vernacular schools was 6,621 and grants to the extent of Rs. 5,814 were paid to them. Of the three special schools one was a Hebrew school and the remaining two, industrial schools. Their total attendance was 101 and the grants paid, Rs. 396.

59. Of the 877 private unaided schools one was an anglo-vernacular high school, another a like lower secondary school, and 20 were anglo-vernacular and 696 vernacular primary schools. The remaining 159 were special schools consisting of 68 Sanskrit, 48 Arabic, 2 Hebrew, 18 Music and 23 Bible schools. The statistics of the primary and special schools are admittedly unreliable, but the high and lower secondary schools had an attendance of 208 pupils and are, on the whole, favourably reported on.

60. *Financial Results.*—The total expenditure on education was Rs. 91,584 against Rs. 93,272 in 1070, and of this sum Rs. 25,922 was recouped from school-fees against Rs. 23,604.

GENERAL.

61. Except under medical services and sanitation and education, the year under review cannot be said to have been one of specially-marked progress which is not to be expected in every year; the defects found in several branches, such as forests and accounts, are not the defects so much of the year as of the past, and their discovery is matter for congratulation since improvement will be the consequence.

The future progress of the State has been the subject of much earnest discussion and correspondence; His Highness the Raja who has so newly taken upon him the responsibilities of rule, and his Diwan who has still more recently come to office, are earnestly bent upon such measures of reform and progress, as shall bring Cochin into line with modern administrations; the re-organization of the Public Works department in both its branches, the establishment of a proper account and audit system throughout the State, the improvement of the revenue system, the revision of the miserable salaries too general among the revenue subordinates, the introduction of a general revenue survey, the renovation of the Forest department, and the building of a railway, are, with other matters, either actually in progress or under immediate contemplation as will be seen from the budget for 1073 and the remarks thereon which accompany this review.

From F. A. NICHOLSON, Esq., Acting Resident in Travancore and Cochin, to the Chief Secretary to Government, dated Trivandrum, 3rd July 1897, Ref. on C. No. 1785 of 1897.

The Cochin budget statistics for M.E. 1073 were received only on the 24th ultimo, the delay being due not merely to difficulties attendant on the Diwan's recent assumption of office, but to a desire to render the statistics more accurate and detailed than hitherto. The statistics are accompanied by an explanatory memorandum divided into five parts.

2. Part I of the memorandum gives general explanations of new methods, and of consequent alterations in previous figures. To these should be added one of much importance which explains a large number of variations between 1071 and 1072; in 1071 it was the custom to charge receipts and disbursements not to the year at the beginning of which they were made, but to the year to which they belonged; e.g., the salaries of the last month of 1070, though paid in the first month of 1071, were charged to 1070, and do not appear in the charges for 1071. In 1072 this plan was properly changed so that receipts and disbursements appear in the year in which they were actually made, and payments on account of salaries, &c., of 1071 but made in 1072 appear in the accounts for 1072; consequently, in the case of salaries, only eleven months' disbursements appear in 1071, while in 1072 there will be those of twelve months, viz., one month of 1071 and eleven of 1072. Hence many variations which are only nominal.

3. Part II explains variations which appear in the actuals of 1071, as entered in the revised estimates for 1072, from the figures given in the administration report for 1071. Part III similarly explains the want of details under minor heads.

REVISED ESTIMATES FOR 1072.

4. Part IV deals with the revised estimates for the current year 1072.

Receipts.—The total receipts of 1072, exclusive of the opening balance, are estimated at Rs. 20,78,957, which exceeds the actuals of 1071 by Rs. 1,52,663, and the budget estimate of 1072 by Rs. 58,800. These increases result from an increase under several items and decreases under others, the main items being as follows:—

Items.	Actuals, 1071.	Budget estimate, 1072.
	RS.	RS.
I. Land Revenue	— 45,376	— 41,000
II. Salt	— 5,820	— 53,500
IV. Stamps	+ 55,493	+ 45,000
V. Abkari	+ 42,423	+ 30,000
VI. Opium	+ 5,325	+ 2,000
VIII. Forests	— 21,352	— 42,000
IX. Registration	— 6,728	— 7,000
XI. Interest	+ 1,18,686	+ 56,000
XIX. Temples and Ootaparas	+ 58,000	+ 58,000
XXI. Advances recoverable	— 18,469	Nil.

5. The following remarks are necessary:—(1) Land Revenue really shows an increase, for items I and XIX (Collections on temple lands) must be read together; in former years they were lumped together, but the Darbar has now rightly decided to show the collections on temple lands separately as a matter of account, and, I may add, to look more closely into the administration of these lands. (2) The decrease under Salt is explained as based on nine months' actuals; as compared with the figures for 1071, it is probably a fluctuation caused by a difference in stocks held by merchants, but no explanation is available for the variation from the budget which was probably a pure error. (3) Stamps show a large increase as the new regulation only came into force just before the beginning of 1072: the figures are based on nine months' actuals. (4) The Abkari increase is due to higher contracts for the year. (5) The decrease under Forests is the result of previous forest management, viz., overworked forests, and will probably not be confined to 1072: reasons will appear when Mr. Foulkes' special report is dealt with. (6) The decrease under Registration is unsatisfactory and inexplicable, but is based on nine months' actuals—a fall of over 17 per cent. in a department elsewhere of steady development is strange. Strict inquiry is needed. (7) The rise in Interest is due to the fact that much of the interest on the State investments in Government paper was not drawn in 1071; hence short receipts in 1071 and abnormal receipts in 1072: four lakhs of paper were also purchased in 1072. (8) Item XIX is explained above under Land Revenue.

6. *Disbursements.*—The total disbursements of the year amount to Rs. 20,08,789, being Rs. 81,006 in excess of the actuals for 1071 and Rs. 68,501 in excess of the original budget for 1072. These increases result from variations of which the main items are shown below:—

Items.						Actuals, 1071.	Budget estimate, 1072.
						Rs.	Rs.
I. Land Revenue	..	..	..	..	..	+ 15,250	+ 8,600
IV. Salt ..	..	..	..	..	..	- 10,339	- 20,000
V. Stamps	..	..	..	..	..	+ 22,630	+ 16,000
VII. Forests	..	..	..	..	..	+ 7,815	- 3,000
VIII. Registration	..	..	..	..	..	+ 6,321	+ 4,000
XI. Law and Justice	..	..	..	..	..	+ 9,872	+ 7,100
XIII. Police	..	..	..	..	..	+ 3,276	- 1,000
XV. Education	..	..	..	..	..	+ 13,993	+ 11,500
XVI. Religious	..	..	..	..	..	+ 3,545	<i>Nil.</i>
XX. Pensions	..	..	..	..	..	+ 12,020	+ 7,000
XXIV. Public Works	..	..	..	..	..	+ 16,112	<i>Nil.</i>
XXV. Miscellaneous	..	..	..	..	..	+ 7,303	+ 20,400
XXVI. Advances	..	..	..	..	..	- 34,727	+ 35,000

7. On the above table the following remarks may be made:—(1) The explanation in paragraph 2 *supra* applies in whole or in part to increases found under items I, IV, V, VII, VIII, XI, XIII, XV, XVI, &c. (2) Certain desirable increases of pay or the accrual of increments of pay to several officers or classes of officers account for increase under I, VIII, XI and XV. (3) Under item I, there is a temporary establishment for taking up certain private irrigation works and for surveying the Kole lands in Trichur; this latter will probably far more than repay itself. (4) The decrease in Salt is due to smaller purchases from contractors and to better terms of purchase. (5) The large increase under Stamps is due to the operation of the new Stamp regulation which produces a large net income; the amount entered is due for salaries and purchase of stock. (6) The increase under Forests over 1071 is partly due (Rs. 5,000) to the deputation of Mr. Foulkes on special duty for reporting on the Cochin forests. (7) The large increase under Pensions is due to the retirement in 1072 of high officials such as the late Diwan, a Zillah Judge and a Police Superintendent. (8) The entries regarding Public Works are only guesses as the department is in a transition state, and the old system appears to have been that of allotting a lump sum and distributing it during the year as occasion or suggestion demanded. The details of variations are sufficiently explained in the memorandum.

8. The net result of the revised estimates as drawn up is a closing balance (S. 58) of Rs. 9,38,429, but this is not really the case; for, by paragraph 59 of the memorandum, it will be seen that during the year four lakhs, costing Rs. 4,14,585, were invested out of the funds in hand in Government paper; this transaction should apparently have found place under Disbursements—XXV. Miscellaneous. The true closing balance is therefore Rs. 5,23,844 available as the current opening balance for 1073.

BUDGET ESTIMATES FOR 1073.

9. *Receipts.*—In paragraphs 4 to 8 *supra* the differences between the actuals of 1071 and the revised estimate for 1072 have been explained and accepted; hence it is only needful here to examine differences between the revised estimates for 1072 and those for 1073. The gross receipts for 1073, exclusive of opening balance, are estimated at Rs. 20,88,357 as against revised estimates for 1072 of Rs. 20,78,957. There is therefore only a trifling net difference of Rs. 9,400 to be accounted for. This net difference arises chiefly from the following variations:—

Items.						Budget estimate, 1073.	
						Rs.	
I. Land Revenue	+ 8,000
II. Salt	+ 5,500
VIII. Forests	- 1,500
IX. Registration	+ 3,000
XI. Interest	- 46,000
XIII. Law and Justice	+ 6,000
XVI. Education	+ 2,700
XIX. Temples and Charities	+ 11,000
XXI. Advances recoverable	+ 20,000

On this it is to be remarked as follows:—(1) The increase in I is due to an expected increase of Rs. 10,000 chiefly from the Kole survey now in progress, from reclamations, and from Puttuvals (registration of newly occupied lands). (2) Salt (II) is expected to

show a natural increase. (3) The decrease under Forests (VIII) is the expected result from the overworked condition of the forests as shown by Mr. Foulkes' report now under consideration by the Darbar. (4) There is expected to be a recovery in Registration (IX) as two new offices have been opened and as operations are usually on the increase. (5) (XI) The interest on Government securities is entered at the normal figure, that for 1072 being abnormal as explained in paragraph 5 (7) *supra*. (6) An increase is deemed probable from the course of litigation under item XIII (Law and Justice). (7) Under XIX an expansion of income is expected—on good grounds—since a responsible officer, directly under the Diwan, has now been appointed to supervise the management of the temple lands and property. (8) The state of outstanding advances is such and their amount so large that the action of an audit establishment is expected to result in the recovery of large sums; this is entered under item XXI. Application has already been made to the Madras Government to depute a special officer for the organization of an account and audit system.

10. *Disbursements*.—The revised budget for 1072 shows under the head of "Disbursements" a total of Rs. 20,08,789; the budget for 1073 shows Rs. 20,85,889, being an increase of Rs. 77,100. This net increase results in an increase under nearly every item of expenditure, the only exceptions being Stamps (V), Charities (XVII) and Miscellaneous (XXV). The chief variations as compared with the revised budget for 1072 which has already been dealt with in paragraphs 6 and 7 *supra* are shown in the following table:—

Items.	Budget estimate, 1073.						
	RS.						
I. Land Revenue	+ 24,600
IV. Salt	+ 17,000
V. Stamps	— 6,000
VII. Forests	+ 13,000
X. Huzur Cutcherry	+ 16,500
XI. Law and Justice	+ 4,700
XV. Education	+ 4,100
XVII. Charities	— 8,000
XVIII. Medical	+ 6,500
XIX. Sanitary	+ 1,500
XX. Prisons	+ 2,000
XXII. Military	+ 6,000
XXIV. Public Works	+ 50,000
XXV. Miscellaneous	— 82,400
XXVI. Advances	+ 25,000

11. On the above table the following remarks are necessary:—(1) The increase under Land Revenue (I) is chiefly due (a) to a small but much needed increase (Rs. 2,000) provided for improving the pay of revenue subordinates; (b) to a large provision of Rs. 35,000 under "temporary establishment" as it is intended to begin in 1073 a regular survey and settlement. (2) Under Salt (IV) increased provision is made for purchasing salt to meet expected requirements; the expected small increase in receipts is hardly commensurate with the increased purchases. (3) Under Stamps (V) there is a decrease owing to smaller purchases of plant. (4) The increase under Forests (VII) is based upon the proposals in Mr. Foulkes' report, and includes Rupees 10,000 for forest roads; the loss on working the forests, likely to be incurred for some years, is described as due to "Lax administration and unscientific and excessive working". (5) Under Huzur Cutcherry (X) there is an increase of Rs. 16,500 due largely to the appointment of an audit establishment headed by an officer to be specially lent by the Madras Government. (6) The increase under Law and Justice (XI) provides for a much needed increase to the pay of the District Munsifs, whose pay has not been in proportion to the importance of their work and to their attainments. (7) Under "Charities" (XVII) there is a large decrease, believed to be satisfactory, in the expenditure on "Octaparas" or feeding houses, the charity in which is said to be abused. (8) Under (XXII) Military an item of Rs. 10,000 is entered for the purchase of new horses which are much needed for His Highness' Body Guard. (9) Under Public Works (XXIV) the large increase of Rs. 50,000 is due (a) to the proposed reorganization of the department which includes the abolition of the mara-mut department; (b) the building of two permanent memorials of the recent Imperial commemoration, viz., a public library and town hall at Ernakulam and a women

and children's hospital at Trichur; (c) certain improvement to His Highness' palaces which are absolutely essential. (10) Under Miscellaneous (XXV) the large decrease is due chiefly to the items, in 1072, of His Highness' tour to Madras, and the ceremonies on the first anniversary of the death of His Highness the late Raja. (11) As regards (XXVI) a sum of Rs. 25,000 is to be advanced for marriage ceremonies of certain Princesses for which an advance from general revenues, to be eventually recouped from the allotment under II (1), has to be made.

12. The net result of the budget is a net surplus of Rs. 2,468, being receipts of Rs. 20,88,357 *minus* Rs. 20,85,889; this surplus is, by reason of the item explained in II (2) *supra*, less by Rs. 25,000 than the reality. The budget may be accepted as careful yet progressive.

EXPLANATORY Memorandum to accompany the Revised Estimates of 1072 M.E. (1896-97), and the Budget Estimates of 1073 M.E. (1897-98), of the Cochin State.

PART I.—GENERAL REMARKS.

In preparing the revised and budget estimates the practice hitherto appears to have been to classify the receipts under 21 major heads, and the expenditure under 26 major heads, and the treasury accounts used to be ledgered under—though not exactly—the same heads. An attempt has been now made in preparing these statements to sub-divide each of the above major heads into a number of minor heads, with a view to ensure accuracy in the estimates, and also to facilitate the ledgering of the treasury accounts, and to more effectively control the revenue and expenditure of the State.

2. The total number of major heads of receipts and that of disbursements under the new system remain the same as before, viz., 21 and 26, respectively. But a new major head has been introduced under "Receipt," namely, "XIX. Temples and Oottupuras" with a view to exhibit separately the income from dewaswam lands, which used hitherto to be treated as a part of the land revenue of the State. As the temple lands yield a fairly large income, which is now estimated to exceed half a lakh of rupees, and as this revenue is capable of considerable expansion, it is thought desirable to treat it as a separate head of receipt; and it may here be noted that a special officer has recently been appointed to administer it. Against the addition of this major head, "Refunds", which hitherto formed a separate major head, has now been merged as a minor head under the major head of "Miscellaneous." No change has been made in the classification into major heads of the expenditure.

3. The changes above indicated have necessitated a slight re-classification of the actuals of 1071 for the purpose of these statements, and hence the few variations between those actuals as given in the accompanying statements and those given in the administration report of 1071. These variations are fully explained in the following paragraphs 4 and 5. It must be noted, however, that the dewaswam income is not given separately for 1071, as it is not found easy now to detach the exact figures of that year from the general accounts.

PART II.—ACTUALS OF 1071.

4. *Receipts.*—(a) In the administration report of 1071, "the interest levied on arrears of land revenue" was exhibited, as it hitherto used to be, under "XI. Interest," but in these statements it is shown, as I consider it should be, as a portion of "Land Revenue". As this item amounted to Rs. 14,772 in 1071, the amount of "I. Land Revenue" given in these statements is Rs. 7,04,376, against Rs. 6,89,604 given in the administration report.

(b) Similarly, the interest realised on arrears of abkári revenue, amounting to Rs. 628, is treated in these statements as a part of abkári receipts, and a corresponding difference therefore appears under the head of "V. Abkári Revenue" between the sum given in the administration report of 1071 (Rs. 1,13,949) and that given in these statements (Rs. 1,14,577).

(c) The above two items (Rs. 14,772 and Rs. 628) have been omitted in these statements from the head of "XI. Interest", which has therefore decreased from Rs. 79,714, the amount given in the administration report, to Rs. 64,314.

(d) The receipts under "XIX. Miscellaneous" and "XX. Refunds" amounted to Rs. 7,772 and Rs. 41,264, respectively, according to the administration report; and as the two items are now clubbed under one head, viz., "XX. Miscellaneous" in these statements, the amount given is Rs. 49,036.

5. *Disbursements.*—(a) The deduction made under "Land Revenue"—to be debited to "Law and Justice"—in the administration report was Rs. 13,577; but when the receipts were properly classified under minor heads, the amount to be deducted was found to be Rs. 15,277, or Rs. 1,700 more than the amount taken for the administration report of 1071.

(b) The above sum of Rs. 1,700 has to be now added to the expenditure under "XI. Law and Justice", but, on the other hand, the exchange compensation allowance given to Mr. Locke, amounting to Rs. 1,642, was shifted from this head to that of "XXV. Miscellaneous". A net increase of Rs. 58 will therefore be found under the head of "Law and Justice" in the amount given in these statements (Rs. 90,228), as compared with the figure given in the administration report of 1071 (Rs. 90,170).

(c) The administration report, the disbursement under "XII. Jails" included Rs. 1,000 on account of medical attendance; but as no separate medical staff is provided for our jails, nor is any special expenditure incurred on that account, that amount has now been omitted in these statements, with the result that the expenditure under jails was Rs. 12,746 according to the administration report, and is Rs. 11,746 according to these statements.

(d) The scholarships given in aid of the Lady Dufferin Fund and that given to a Cochin student studying at Cambridge were shown as disbursements under the head of "Education" in the administration report, while in these statements they are shown under the head of "XXV. Miscellaneous." These amounted to Rs. 1,041, and account for the difference between the figure given in the administration report (Rs. 91,548) and that given in these statements (Rs. 90,507).

(e) For the difference of Rs. 1,000 under the head of "XVIII. Medical" between the figure given in the administration report (Rs. 48,497) and that given in these statements (Rs. 49,497), see paragraph 5 (c) *supra*.

(f) As already stated, a sum of Rs. 1,642 from "XI. Law and Justice"—*vide* paragraph 5 (b)—and another sum of Rs. 1,041 from "XV. Education"—*vide* paragraph 5 (d)—have now been added to the head of "XXV. Miscellaneous" in these statements.

PART III.—BUDGET ESTIMATES OF 1072.

6. The budget estimates of 1072 were prepared under the old system, so that no detailed figures for receipts and disbursements under the several minor heads for each major head can now be given. The explanations given hereafter in regard to the revised figures of 1072 apply to the comparison of those figures with the actuals of 1071.

PART IV.—REVISED ESTIMATES OF 1072.

A.—Receipts.

7. *I. Land Revenue.*—The rent collected from dewaswam lands used hitherto to be treated as a part of land revenue; but as has been already remarked (*vide* paragraph 2 *supra*), this item is separated in the revised estimate and exhibited separately as a major head of receipt (XIX. Temples and Oottupuras). The amount so separated for 1072 is Rs. 56,000, and hence the marked decrease in the receipt under "Land Revenue" in the revised estimate. Though the sum of Rs. 56,000 has been thus omitted from "Land Revenue," the revised estimate provides for an increase in the current and arrear collections which might probably result from the steps recently taken to expedite collections. The interest on arrears of land revenue is expected to show a decrease when revenue is collected with greater promptitude.

sum of Rs. 55,000 of the last year's interest was credited in the accounts only in 1072, and (b) Government promissory notes to the value of four lakhs of rupees were purchased early in 1072. The other items under this head call for no remark.

18. *XII. Post Office.*—The revised estimate under this head is based upon the actuals of the first nine months of 1072, and it shows no material variation from the actuals of 1071.

19. *XIII. Law and Justice.*—The revised figures under this head are based on the actuals of the first half of 1072. The increase of over Rs. 400 in the institution fees collected in His Highness the Raja's Court of Appeal is due to the larger number of appeals filed in it in 1072 than in 1071. The fees collected in the Appeal Court show no material variation, while those collected in the Zillah and Munsifs' Courts are expected to show a decrease of about Rs. 7,000 and an increase of about Rs. 3,500, respectively. It must be noted that the "Miscellaneous receipts" were merged in the "Fee collections" in 1071, while they are shown separately in the revised estimate of 1072, so that, on the whole, there is no material difference under the head of "Civil Justice" between the actuals of 1071 and the revised estimate of 1072.

20. The amount of "Criminal fines" realised is so variable, that no satisfactory estimate of it can be made. The amount realised in 1071 is repeated in round numbers as the revised figure of 1072.

21. *XIV. Police.*—The estimate under this head repeats in round numbers the actuals of 1071.

22. *XV. Marine.*—The dues collected at the ports of Narakkal vary but little from year to year. To be on the safe side, the revised estimate for 1072 is put down at Rs. 5,000, or Rs. 576 less than the actual of 1071.

23. *XVI. Education.*—The revised estimate under this head provides for an increase of about Rs. 600 in the income of the Ernakulam College, and of about Rs. 700 in that of the District English schools, as the aggregate strength of all these institutions is greater in 1072 than it was in 1071. The fee income of the girls' schools shows an increase of about Rs. 200, which is due to the fact that, while only seven months' collections of the Ernakulam caste girls' school were paid into the treasury in 1071, the whole year's collections will be so paid in 1072. No material variation is anticipated in the income of the taluk and proverty schools, and of the Trichur normal school, but it is expected that the sale-proceeds of books in the Sirkar depôts will show an increase of Rs. 400. On the whole, the increase in the income from "Education" is estimated to amount to about Rs. 1,900 over the actuals of 1071.

24. *XVII. Printing.*—To be on the safe side, a reduction of Rs. 250 is made in the estimated receipt under this head in 1072 as compared with the actual of 1071.

25. *XVIII. Public Works.*—The actuals of 1071 are taken with slight reductions for the revised estimate of 1072.

26. *XIX. Temples and Ootupuras.*—The nature of the land revenue collections under this head has already been explained. The revised figures for 1072 given here are only very rough estimates. "Offerings and gifts to temples" used to be credited hitherto to the head of "XX. Miscellaneous," but they will hereafter be credited to the head of "Temples."

27. *XX. Miscellaneous.*—"(1) Miscellaneous fees, fines and forfeitures," and "(2) the sale-proceeds of Sirkar properties" were merged in "(6) Other receipts" in the actuals of 1071, and they are estimated to amount to Rs. 1,000 and Rs. 5,000, respectively, in 1072. A number of small buildings standing on the lands acquired by the Sirkar have been auctioned during the current year, and their sale-proceeds, together with those of other Sirkar properties, are expected to amount to not less than Rs. 5,000. "(3) Jail receipts" and "(4) Medical receipts" call for no remark.

28. "(5) Refunds," as already pointed out, used to be treated hitherto as a separate head of receipts. Under the system hitherto obtaining, cheques used to be issued for the pay of the permanent establishments and for other established ordinary charges, before the submission of bills, and without reference to the actual amounts that might be required. The consequence was that, in a large number of cases, some portion of the

amounts covered by the cheques not being required for disbursement, had to be refunded into the treasury. Hence the large amount of refunds (Rs. 41,264) in the actuals of 1071. But the system having now been changed by insisting on the submission of bills which are now almost always audited before they are paid, a sum of Rs. 20,000 only is provided for in the revised estimate under the head of "Refunds," as the tendency will hereafter be for the receipts under "Refunds" to godown.

29. *XXI. Advances recoverable.*—Advances are not at present classified according to minor heads in the treasury accounts, so that the detailed figures for the several minor heads cannot now be given. The total amount of Rs. 45,000 given in the revised estimate is only a rough estimate, and it repeats the budget figure.

30. *Total receipts.*—The grand total receipts of 1072 according to the revised estimate amount to Rs. 20,78,957, which exceeds the actual of 1071 by Rs. 1,52,663, and it also exceeds the budget estimate of 1072 by Rs. 58,800. Including the opening balance of the year, namely, Rs. 8,68,261, the grand total of revenue available for expenditure in 1072 is expected to amount to Rs. 29,47,218, against Rupees 27,96,044, the corresponding actual of 1071, and Rs. 29,82,116, the budgeted figure for 1072.

B.—Disbursements.

31. *I. Land Revenue.*—Under the old system of accounts, the pay of the permanent division, taluk, and prowerthy establishments cannot be shown separately. Hence in giving the actuals of 1071, these items are shown in the lump as amounting to Rs. 63,830. An increase over this of about Rs. 9,000 is provided for in the revised estimate of 1072 for the following reasons:—

(a) Part of the disbursement made on account of the salaries of the last month of 1071 is entered in the accounts and treated as the expenditure of 1072, whereas the similar salaries of the last month of 1070 drawn in the beginning of 1071 were treated as the expenditure of 1070 (*Note.*—*Vide* paragraph 277 of the administration report of 1071. This explanation would apply to several, though not all, of the variations between the revised estimate of the expenditure on establishment for 1072 and the actuals of 1071).

(b) The Tahsildars in the State were given the maximum salaries of their grades at the beginning of 1072, instead of being allowed as hitherto to attain to the maxima by periodical increments.

(c) The increased scale of pay sanctioned to prowerthikars or village officials was in force only during a portion of 1071, but it will be drawn during the whole of 1072.

The estimated increase of about Rs. 7,000 under "Temporary revenue establishments" is due (a) to the appointment, in the latter part of 1071, of a special officer under the Land Acquisition Regulation to acquire the private irrigation works in the Chittur taluk, and (b) to the kole survey operations going on in the Trichur taluk.

Under "(4) Miscellaneous" items (a) and (b) call for no remark. Item (c) "Other charges" is chiefly made up of taxes paid on Sirkar lands situated in British territory.

32. *II. Palace.*—There is no noteworthy increase in the palace expenditure. The "Special allowances" consist of the house-rent and carriage charges paid to the princes studying in Madras. A portion of the amount sanctioned on this account for 1071 was drawn only in 1072, which accounts for the increased allotment of about Rs. 1,000 under this head in the revised estimate.

33. *III. Subsidy.*—This is a fixed item.

34. *IV. Salt.*—The salaries of the last month of 1071 of several of the establishments under minor heads (1), (2) and (3) were drawn only in 1072. Hence the increase of about Rs. 1,800 provided for under these heads in the revised estimate. The decrease of Rs. 14,000 in "(4) Amount paid to contractors for salt purchased" is due partly to the smaller quantity of salt contracted for purchase in 1072, and partly to the more favourable terms of the contract, as compared with 1071. The "(5) Amount spent for conveying and storing salt in bankshalls" shows no material variation, while

an increase of about Rs. 2,000 is provided for under “(6) Miscellaneous charges” to meet the expenditure incurred during the current year (1072) in the purchase of weights and scales, gunny bags, &c. On the whole, the expenditure under “Salt” is expected to show a decrease of about Rs. 10,000, due principally to the more favourable terms of the contract under which the Sirkar purchases salt.

35. *V. Stamps.*—The Stamp Superintendent and his establishment were appointed only about the end of 1071. Hence the increase of about Rs. 3,000 under minor head (1). The revised estimate of “Commission paid to stamp vendors” is based on the actuals of the first nine months of 1072, and includes a portion of the amount paid in 1071 which was not debited in the treasury accounts of that year. Paper with the Cochin Government water-mark was purchased at a cost of Rs. 7,000 and stamping dies, &c., at a cost of Rs. 2,500 which account for the provision of Rs. 10,000 under minor head (3) in the revised estimate. Minor head (4) calls for no remark.

36. *VI. Customs.*—No increased expenditure is anticipated under this head.

37. *VII. Forests.*—The last three months’ pay for 1071 of the Conservator and his staff was drawn from the treasury only in 1072; hence the provision in the revised estimate of 1072 of an increase of about Rs. 6,500 under minor head (1). Minor heads (2), (3) and (4) call for no remark. For “(5) the charges on account of felling and removal to depôts of teak and other timber,” the Conservator’s own estimate of Rs. 20,000 is adopted as the revised figure. The figures given under minor heads (6) and (7), for the cost of “catching and training wild elephants,” and of “Feeding Sirkar elephants” are merely rough estimates. The latter charges, together with the pay of the elephant-keepers, were included in “(10) Miscellaneous charges in the actuals of 1071. No expenditure was incurred on “(8) the construction of forest roads” in 1071, nor is any such provided for in 1072. The provision of Rs. 5,000 in the revised estimate under “(9) Special charges” is due to the deputation of Mr. Foulkes to inspect and report on the forests of the State.

38. *VIII. Registration.*—The only variations requiring explanation in the revised estimate, as compared with the actuals of 1071, are the increases under minor heads (2) and (3). The former is due partly to the last month’s pay of the Registry officers in 1071 being debited in the treasury accounts of 1072, but chiefly to the increase of pay given to some of the registrars and most of the clerks at the beginning of 1072, while the latter increase is due to the additional furniture required for the two new sub-registry offices at Nellai and Kuzhupulli which are proposed to be opened very soon.

39. *IX. Anchal.*—The increase of about Rs. 250 under minor head (1), and that of about Rs. 850 under minor head (2) are due to the last month’s pay of the Anchal officers in 1071 being debited in the accounts of 1072. The sale-proceeds of Anchal stamps used hitherto to be credited in the accounts after deducting the commission, so that there was no disbursement under minor head (3) in the actuals of 1071. This system is now changed, and hereafter the gross value of the Anchal stamps sold will be credited in the accounts as receipt and the commission paid thereon debited as expenditure. As the change, however, was made only very recently, it is not considered necessary to make any entry under it in the revised estimate. Under minor head (4), the actuals of 1071 are repeated in round numbers in the revised estimate.

40. *X. The Huzur Outcherry.*—Though the Huzur office had to be reorganized during the current year, special care was taken by me that this involved no additional expenditure. The revised estimate under this head therefore repeats in round numbers the actuals of 1071.

41. *XI. Law and Justice—(a) Civil Justice.*—The increase of over Rs. 1,000 under minor head (1) in the revised estimate, as compared with the actual of 1071, is due to the increase of pay given to the registrar and some other officers of the Appeal Court establishment at the end of 1071. The increase of about Rs. 2,800 under minor head (2), and that of about Rs. 3,000 under minor head (3), are due to the change in the system of accounts already alluded to. In the case of the Zillah Courts, it is partly due also to the increments given to some of the subordinate officers.

(b) *Criminal Justice*.—Under “Criminal Justice,” the only variation worth noticing in the revised estimate, as compared with the actuals of 1071, is the increase of about Rs. 900 under minor head (1). This increase is due to the raising of the pay of the Sub-Magistrates at the end of 1071.

42. *XII. Jails*.—The amounts under minor head (1) for (a) and (b) cannot be given separately in the actuals of 1071. The change in the system of accounts already alluded to is the cause of the increase in the revised estimate in regard to the pay of the permanent establishment. The remaining figures under this major head merely repeat in round numbers the actuals of 1071.

43. *XIII. Police*.—The revised estimate under this head exceeds the actuals of 1071 by about Rs. 3,300, which is distributed as follows: about Rs. 1,200 in the pay of the detective corps and the reserve force caused by the change of system already alluded to; about Rs. 1,800 in travelling allowance; and petty increases under the other items.

44. *XIV. Marine*.—In 1071, new buoys, chains, and anchor were got down from Bombay at a cost of about Rs. 800. The absence of this expenditure accounts for the reduction in the revised estimate of 1072 as compared with the actual of 1071.

45. *XV. Education*—(1) *The Ernakulam College*.—The increment of Rs. 50 to the Principal’s salary was paid only during a portion of 1071, and it has to be paid throughout 1072. This, and the appointment of an assistant Sanskrit pandit and of a Hindustani munshi, and the bringing in of the librarian on the permanent establishment, account for the increase of about Rs. 1,500 in the estimated cost of the Ernakulam College establishment, as compared with the actuals of 1071, while the large reduction of about Rs. 1,700 in the “Miscellaneous Charges” is due to the absence in 1072 of certain extraordinary items of expenditure which occurred in 1071, such as the passage monies paid to Messrs. Rodden & Davis, and the purchase of scientific apparatus and a cyclostyle.

(2) *The Paluce School*.—The large increase under this minor head is due to the facts that the tutor and guardian Mr. Sankara Row, who was appointed in the latter part of 1071, will draw his pay throughout 1072, that a new assistant tutor was added to the staff in the middle of 1072, that increased pay will be drawn by certain tutors throughout the year, and that chemicals were purchased for the school in 1072.

(3) *The Inspecting Agency*.—The increase under this head is due partly to the annual increments given to some of the inspecting officers, but chiefly to the closing of the accounts of 1071 before the last month’s pay of that year was disbursed. This latter circumstance also explains, to some extent, the increase under minor heads (4) and (5).

(4) *District Schools*.—The conversion of the vernacular school at Cranganore into an anglo-vernacular school, the raising of the standard of the Irinjalakoda district school, the opening of a parallel division of Form IV in the Trichur district school, the appointment of three mistresses in the girls’ schools, and the periodical increments given to certain teachers account in part for the increase of about Rupees 5,000 under this minor head in the revised estimate.

(5) *Taluk and Proverthy Schools*.—The increase under this minor head is due to some extent to the raising of the standards of certain schools, and the consequent entertainment of additional teachers.

(6) *Grant-in-aid*.—Increased grant given to certain anglo-vernacular aided schools, and the disbursement in 1072 of a large portion of the library grants of 1071 account for the estimated increase of about Rs. 2,500 under this minor head.

46. *XVI. Religious*.—No safe estimate can be made of the probable expenditure for 1072 under this major head. The revised figures are only rough estimates, and they repeat the budget figure. The increase of about Rs. 4,000 over the actuals of 1071 is due to the change in the system of accounts in regard to the pay of the permanent establishment for the last month of 1071 alluded to on more than one occasion.

47. *XVII. Charities*.—In the revised estimate under this head, the actuals of 1071 are repeated in round numbers.

48. *XVIII. Medical.*—Under minor head (1), provision is made in the revised estimate for periodical increments sanctioned to the medical subordinates. Medicines, and instruments, &c., are expected to cost less in 1072 than in 1071, which accounts for the reduction in the revised estimate under minor head (3). A large portion of the cost of the lymph supplied in 1071 was debited in the accounts only in 1072, and hence the marked increase under minor head 5 (b). The other items under the head of "Medical" call for no remark, as they do not materially vary from the actuals of 1071.

49. *XIX. Sanitation and Conservancy.*—A large part of the disbursement made in 1071 on account of the Mattancherry sanitary board was entered in the accounts only in 1072, and the sanitary staff at Tripunithara was considerably strengthened about the middle of 1071 and will draw its increased pay throughout 1072. An allotment of Rs. 100 has been made in the revised estimate for the sanitation of Chittur where a Sanitary Board has been quite recently organized.

50. *XX. Pension and Gratuity.*—The large increase under the head of "Pension and gratuity" in the revised estimate is mainly due to (a) the retirement during 1072 of the Diwan Mr. Subramaniya Pillai on a pension of Rs. 500 per mensem, and (b) the retirement of Zillah Judge Mr. Poonen, and Police Superintendent Mr. Gunther in the middle of 1071, and also (c) to a number of small gratuities which had to be paid to officers who were retired before they had completed pensionable service.

51. *XXI. Stationery and Printing.*—An increase of about Rs. 1,700 is provided for in the revised estimate under this head, as some increase in the expenditure is expected under stationery and some extra printing materials were purchased for the Sirkar Press in 1072.

52. *XXII. Military.*—The increase of about Rs. 1,000 under minor head (1) in the revised estimate is due partly to the periodical increments granted to some of the sepoys, and partly to the last month's pay of 1071 of sepoys stationed in certain out-stations being entered in the accounts of 1072. A considerable portion of the cost of feeding horses actually incurred in 1071, was disbursed only in 1072, which accounts for the estimated increase under minor head (2). The item "Miscellaneous charges" in the actuals of 1071 included the cost of some horses purchased for His Highness' Body Guard in 1071 and the same item in the revised estimate includes the cost of new uniforms purchased for the Nayar Brigade in 1072.

53. *XXIII. Scientific and other Minor Departments.*—This calls for no remark.

54. *XXIV. Public Works.*—It has not been found possible to arrive at even approximately correct estimates of the probable expenditure on public works in the current year, as the department is now in a state of transition. (*Note.*—The late Chief Engineer Mr. Hudson died last October, and the new Chief Engineer is expected to take charge next November.) The budget figure of Rs. 4,50,000 is repeated for the whole major head in the revised estimate, and is distributed roughly over the minor heads (3) to (6) between "Original works" and "Repairs." It may be remarked that a sum of Rs. 30,000 is allotted in the revised estimate under minor head (7), as it has been found necessary in 1072 to acquire several pieces of land for extending the premises of public buildings or for erecting new buildings, and also for laying out a park at Ernakulam.

55. *XXV. Miscellaneous.*—(2) No horses or carriages are to be purchased for the Sirkar in 1072. The provision of Rs. 2,000 is made in the revised estimate for repairs, &c.

(3) No noteworthy expenditure is expected to be incurred in 1072 under this minor head; but to be on the safe side, a sum of Rs. 2,000 is allotted for it in the revised estimate.

(4) The increase under this minor head is chiefly due to His Highness' contribution of Rs. 5,000 to the Famine Fund.

(5) No State visitors will have to be entertained in 1072.

(6) His Highness' tour within the State early in 1072 and the tour later on to Madras are all estimated to have cost at the outside limit Rs. 25,000.

(7) The sum of Rs. 400 is for the pensionary contribution on account of the present Diwan for 1072.

(8) The large amount of Rs. 70,000 provided under this head in the revised estimate is made up of a great many items, the chief being the expenditure incurred on account of the "Tirumasam" ceremony, or the first anniversary of the death of His late Highness Veera Kerala Vurma Raja.

56. *XXVI. Advances.*—The explanation given in paragraph 29 *supra* in regard to the receipts under "Advances recoverable" is applicable to this head also. The revised estimate is only a rough figure.

57. *Total Disbursements.*—The grand total of disbursements according to the revised estimate amounts to Rs. 20,08,789 against Rs. 19,27,783, the actuals of 1071, and Rs. 19,40,288, the budget estimate of 1072.

58. *Revised Closing Balance of 1072.*—As the receipts including the opening balance of 1072 according to the revised estimate amount to Rs. 29,47,218, it is expected that the year 1072 will end with a closing balance of Rs. 9,38,429.

59. Of the above sum, Mr. Subramanian Pillai, on the eve of his retirement invested a sum of Rs. 4,00,000 in Government securities.

The expenditure on this account was as follows:—

	RS.	A.	P.
Value of the promissory notes	4,07,687	8	0
Commission	1,019	3	6
Interest to the previous holder up to the date of purchase ..	5,383	2	9
Brokerage	517	9	4
Total ..	4,14,607	7	7
Deduct fee of renewing the notes (paid by the previous holder)	22	0	0
Net cost ..	4,14,585	7	7

Deducting the above expenditure of Rs. 4,14,455, the closing balance at the end of 1072 available for being carried forward as the opening balance of 1073 will be Rs. 5,23,844.

PART V—BUDGET ESTIMATES OF 1073.

A.—RECEIPTS.

60. *I. Land Revenue.*—As compared with the revised estimate of 1072, the budget estimate of 1073 provides for an increase of Rs. 10,000 in the current collection of land revenue. This increase is expected to result chiefly from the survey and re-assessment of the "Kole" lands in the Trichúr taluk, and of the Vypen reclamations in the Cochin taluk. The "Pothuval" assessment operations now going on are also expected to produce an increase of the land revenue. The only other variation in the budget of 1073 requiring explanation is under "Interest" on arrears of land revenue, which, as already explained in paragraph 7, is expected to show a decrease when the land revenue is collected with greater promptitude. I have therefore put this item at Rs. 2,000 less than the revised figure of 1072. On the whole, it is expected that "Land Revenue" will yield in 1073 Rs. 8,000 more than it did in 1072.

61. *II. Salt Revenue.*—Though the revised estimate of 1072 showed a decrease under this head when compared with the actuals of 1071, the budget estimate of 1073 provides for an increase of Rs. 5,500 over the revised estimate of 1072, as the general tendency of the salt revenue is to go up year after year. The budgeted figure for 1073 under minor head (1) is put at about Rs. 3,300 less than the actual of 1071. An increase is provided for under minor head (3) as it is proposed to raise the quantity of salt now issued to Cranganore at cost price, the quantity now supplied to that State having been fixed long ago and found in recent years to be inadequate.

62. *III. Customs Revenue.*—The nature of the receipts under this head has been already explained in paragraph 9. The revised figure of 1072 has been repeated for 1073.

63. *IV. Stamp Revenue.*—Considering the great rapidity with which the stamp revenue has been going up in 1072, I have not thought it safe to calculate on any further increase in 1073, and hence the figures of the revised estimate of 1072 under this head are repeated in the budget estimate of 1073.

64. *V. Abkâri Revenue.*—Though the total (for this major head) of the revised and that of the budget estimate are the same, an increase of Rs. 5,000 is provided for in the latter under minor head (1), and a decrease of the same amount under minor head (2). As the annual abkâri demand of the triennial lease now in force is over Rs. 1,60,000, it is expected that the budget amount of Rs. 1,55,000 can be realized under current revenue.

65. *VI. Opium Revenue.*—The annual demand under the contract of the opium farm for the three years ending 1074 is entered in the budget of 1073 as well as in the revised estimate of 1072.

66. *VII. Tobacco.*—The budget estimate of 1073 under this head repeats the revised estimate of 1072, as no material variation is anticipated.

67. *VIII. Forests.*—In view to the anticipated curtailment of the operations of the Forest department due to the forests having been already overworked, the budget provides for a further reduction of the gross forest revenue as compared with the revised estimate of 1072 (*vide* also paragraph 14 *supra*). The amount of Rs. 35,000 proposed to be realized by the sale of timber represents the probable sale-proceeds of the stock now lying at our depôts, as a number of teak logs already stored will have to be sold in 1073. The revenue under "Seigniorage fees" and "Fuel contract" (which are nearly identical items) has been reduced to Rs. 20,000 from what it was in 1071 (about Rs. 33,000), and from what it is expected to be in 1072 (about Rs. 28,000); and this has been done in view to the fact that large areas of forests will have shortly to be given complete rest in pursuance of the recommendations of the Special Forest-officer Mr. Foulkes, whose report is under the consideration of the Sirkar.

68. *IX. Registration.*—As the (anticipated) fall in the registration receipts of 1072 is probably an exceptional circumstance, it is considered safe to provide for an increase of Rs. 3,000 under this head in the budget estimate of 1073, in view, especially, to the fact that two sub-registry offices have to be newly opened. Even with the anticipated increase, the budgeted figure for 1073 is about Rs. 4,600 less than the actual of 1071.

69. *X. Tribute from Cranganore.*—This is a fixed item.

70. *XI. Interest.*—The actual amount of interest annually due on the Government securities standing to the credit of the State is entered in the budget estimate of 1073. The unduly low actual of 1071 and the high revised figure for 1072 have been already explained (*vide* paragraph 17 *supra*).

71. *XII. Post Office.*—As the system of crediting only the net receipts after deducting the commission paid on the Aunchal stamps sold has been discontinued (*vide* paragraph 39 *supra*), an increase of Rs. 500 is provided for in the budget estimate for 1073 as compared with the revised figure of 1072.

72. *XIII. Law and Justice.*—As civil litigation is steadily on the increase, it is considered safe to provide for an enhanced income under "Civil Justice" in the budget estimate. The variations under (1) (a) and (1) (b) in the budget estimate, as compared with the revised figures of 1072, are due to the fact that the "Chief Court Bill" is expected to become law in the course of 1073, when the institution fees collected in the Royal Court of Appeal will cease, and those collected in the Appeal Court will proportionately increase. Under "Criminal Justice", the revised figures of 1072 are repeated in the budget estimate of 1073.

73. *XIV. Police.*—The budget estimate under this head repeats the revised estimate of 1072.

74. *XV. Marine.*—No material variation is expected in the "Marine" receipts, so that the revised estimate of 1072 is adopted for the budget estimate of 1073.

75. *XVI. Education.*—As the strength of the Sirkar schools is steadily on the increase, the fee income of the schools is expected to show an increase of nearly Rs. 3,000 in 1073 over that of 1072.

76. *XVII. Printing.*—The revised figures of 1072 under this head are repeated in the budget estimate of 1073.

77. *XVIII. Public Works.*—No material variation is anticipated in the receipts under this head in 1073 as compared with those of 1072, so that the revised figures of the latter year are adopted for the budget estimate of the former, with a provision of Rs. 500 on account of fees paid for the use of travellers' bungalows. No fees are, I believe, now levied in most of them, and it is not understood why fees should not be levied in every one of them according to the rates in force in Malabar.

78. *XIX. Temples and Oottupuras.*—As a responsible officer has been now appointed to supervise these institutions, the income from this source is expected to expand; hence the provision for an increase of Rs. 11,000 in the budgeted receipt under this head as compared with the revised figure of 1072.

79. *XX. Miscellaneous.*—The revised figures of 1072 under this head are repeated in the budget estimate of 1073 with a few immaterial variations. Though, as pointed out in paragraph 28, the tendency will hereafter be for "Refunds" to go down, it is probable that, when the accounts of the State are audited by a competent officer as it is proposed to do, a considerable sum of money will in the beginning have to be refunded into the treasury. No further decrease under the head of "Refunds" has therefore been made in the budget estimate for 1073 as compared with the revised figure of 1072.

80. *XXI. Advances Recoverable.*—As in the case of "Refunds," an audit will probably result in the recovery of a number of outstanding advances; hence the increase of Rs. 20,000 provided for in the budget under this head.

81. *Total Receipts.*—The grand total receipts of 1073 will, according to the budget estimate, amount to Rs. 20,88,357, or Rs. 9,400 more than the revised estimate of 1072, or Rs. 1,62,063 more than the actual of 1071. Including the opening balance of Rs. 5,23,844 (*vide* paragraph 59 *supra*), the grand total of revenue available is expected to amount to Rs. 26,12,201, as against Rs. 29,47,218, the revised estimate of 1072, and Rs. 27,96,044, the actuals of 1071.

B.—DISBURSEMENTS.

82. *I. Land Revenue.*—As most of the taluk clerks and accountants are very badly paid at present (their pay ranging from Rs. 8 to Rs. 12 per mensem, and in most cases being less than Rs. 10 per mensem), it is proposed to revise the scale in regard to them; and for this purpose, an extra allotment of Rs. 2,000 is made in the budget estimate of 1073 under minor head (1). The details of the scheme will be settled hereafter in consultation with the Resident. The large increase provided for in the budget under "(3) Temporary Revenue establishments" is due to the proposed survey and consequent revision of assessments, which will be taken in hand early in 1073; and for this purpose a lump allotment of Rs. 35,000 is provided. The detailed arrangements for the survey will be made in consultation with the Resident. The survey staff will absorb the present "Pothuval Kandezhethu establishments." An increased allotment is made under "(4) (a) Travelling allowance" as batta has been recently sanctioned to all Tahsildars even for tour within their ranges. The other items under this major head call for no remark.

83. *II. Palace.*—The budget allotment under this head repeats the revised estimate of 1072.

84. *III. Subsidy.*—This is a fixed item.

85. *IV. Salt.*—The quantity of salt contracted for purchase in 1072 was unusually small, owing to the large balance that remained in stock at the end of the previous year. A large supply will probably be required for 1073, which accounts for the increase of Rs. 20,000 in the budget allotment under minor head (4). A reduction of Rs. 2,000 is made in the budget under minor head (5), as the permission accorded to traders to buy salt direct from the chief storing depôt at Malipuram is gradually reducing the quantity of salt conveyed by the department to the various bankshalls.

The other items under this major head call for no remark. It will be seen that the expenditure on "Salt" budgeted for 1073 exceeds the revised estimate of 1072 by Rs. 17,000, whereas the salt revenue for 1073 is expected to realize only Rs. 5,500 more than that of 1072. The net salt revenue for 1073 is thus expected to be Rupees 11,500 less than that of 1072; and in view to the fluctuations under this head of revenue, the decrease is one which it is safe to be prepared for.

86. *V. Stamps.*—The commission paid to stamp-vendors in 1071 was entered in the accounts only in 1072, which accounted for the heavy rise in the figure of 1072 (*vide* paragraph 35 *supra*). The budget estimate therefore under minor head (2) for 1073 has been taken at Rs. 3,000 less than the revised figure for 1072. As no fresh stamping dies are likely to be purchased in 1073, the budget allotment under minor head (3) is reduced by Rs. 3,000.

87. *VI. Customs.*—The budget estimate under this head repeats the figures of the revised estimate.

88. *VII. Forests.*—Under this head, provision is made in the budget of 1073 to begin carrying out some of the recommendations of the Special Forest-officer Mr. Foulkes. Though the pay of the present forest establishment is only about Rs. 15,000 per annum, an allotment of Rs. 18,000 is made in the budget under minor head (1) to meet any extra expenditure that might have to be incurred in re-organizing the department. As it is proposed to auction the right to collect cardamom and other minor forest produce and give up the present method of departmentally collecting and selling them, no provision is made in 1073 for any charges under minor head (2). The usual allotments of Rs. 3,000, Rs. 5,000 and Rs. 4,000 are repeated for minor heads (3), (6) and (7), respectively. Though the method now in vogue of working teak departmentally will have eventually to be abolished, and a system of working the forests by compartments through contractors will have to take its place, it is considered necessary to repeat the allotments under minor heads (4) and (5), as the loss *now* in the forests will anyhow have to be taken to the depôts and sold there. An allotment of Rs. 10,000 is made for the construction of "(8) Forest roads"; and a similar amount on account of "(9) Special charges", such as forest survey, making fire traces, &c. The other items under this major head call for no remark. The total allotment under "Forests" for 1073 amounts to Rs. 75,000, while the estimated receipts from "Forests" for that year amount to only Rs. 58,500. Our forests will, I fear, have to be worked at a loss for *some years to come*—a step necessitated by several years of lax administration and unscientific and excessive working.

89. *VIII. Registration.*—As two sub-registry offices—one at Nellore and the other at Kuvhupulli—are to be opened before the close of the current year, an increased outlay is provided for under minor head (2).

90. *IX. Anchal.*—The increase provided for under minor head (2) is due to the increase recently given to some of the low-paid Anchal peons. The allotment of Rs. 300 on account of "(3) Commission paid on Anchal stamps sold" has been already referred to in paragraph 39 *supra*.

91. *X. Huzur Cutcherry.*—Under minor heads (1) and (2), provision is made in the budget for the periodical increments due to the Diwan and some of the subordinate officers. As it is proposed to have the accounts of the State for several back years audited by a trained British officer and a special staff, an allotment of Rupees 15,000 is made under minor head (3) for that purpose. The other items under this major head call for no remark.

92. *XI. Law and Justice.*—The pay of the second and third Judges of the Appeal Court, who now draw Rs. 550 and 450 per mensem, respectively, is to be raised by Rs. 50 each, which accounts for the increased provision of Rs. 1,200 in the budget under minor head (1) (a). The sanctioned scale of pay for these officers was Rs. 500 and Rs. 600 each per mensem, respectively, till the present incumbents took charge. It is considered desirable that the present second and third Judges should not continue to draw a smaller pay than their predecessors did. A reduction of Rs. 1,200 is made in "(1) (c) Miscellaneous charges", as the work of reporting the decisions of the Appeal Court, for which the third Judge had been hitherto paid an allowance of Rs. 100 per mensem, was transferred some months ago to the Registrar.

The total expenditure under minor head (1) will thus remain unchanged. An increased allotment of Rs. 2,700 is made under minor head (3) with a view to raise the pay of the munsifs. There are now two first-class munsifs on Rs. 150 each, three second-class men on Rs. 125 each, and one third-class man on Rs. 100. It is proposed to grade them as follows: one in the first-class on Rs. 200, two in the second-class on Rs. 175 each, and three in the third-class on Rs. 150 each. The work of the munsifs is steadily on the increase, and the men now on the staff are mostly reliable and efficient. One of them is an M.A., B.L., one is a B.A., B.L., three are B.A.s', and only one of them is a non-graduate. It is also proposed to raise the jurisdiction of munsifs from Rs. 500 to Rs. 1,000. Provision is made for increased expenditure under "(B) Criminal Justice, minor head (1)", on account of the appointment of a temporary special second-class magistrate for the Kanayanur taluk, the Tahsildar of which is heavily in arrears with his revenue work. It may possibly be found necessary to make this appointment permanent. The other items under the head of "Criminal Justice" are repeated from the revised estimate of 1072.

93. *XII. Jails.*—The budget estimate under this head repeats the revised estimate of 1072.

94. *XIII. Police.*—The increased allotment of Rs. 1,000 in the budget is made under this head in view partly to the periodical increment due to the Superintendent of Police, and partly to the provision for clothing, arms and accoutrements.

95. *XIV. Marine.*—This calls for no remark.

96. *XV. Education.*—The increase in the estimated expenditure under minor head (1) is due to the fact that it is found necessary to open parallel sections of two forms, and also to the increment of pay that shall become due to the Vice-Principal. The periodical increments due to some of the inspecting officers account for the increased allotment under minor head (3). An increased allotment under minor head (4) is made with a view to the conversion of the aided Anglo-Vernacular school at Vadaccancherry into a Sirkar school, and the opening of parallel divisions of classes in some of the district schools. It is under contemplation to improve and re-organise the Trichur Vernacular normal school which is now in an unsatisfactory condition, and hence the proposed increase of Rs. 1,200 under minor head (6). The other items under the major head of "Education" need no explanation. Taking the whole major head, it will be found that the budgeted expenditure for 1073 exceeds the revised figure for 1072 by Rs. 4,100; but as the educational receipts for 1073 are expected to show an increase over the receipts of 1072 of Rs. 2,700, the net increased expenditure on "Education" for 1073 will be only Rs. 1,400.

97. *XVI. Religious.*—The revised figures of 1072 under this head are repeated in the budget estimate. It is expected that the pay of the newly appointed Superintendent of Temples and Oottupuras and his establishment (which is about Rs. 3,000 per annum) will be covered by the savings he might effect in the expenditure. As 1073 will be the first year during which the new Superintendent will be working, I do not expect that he will be able to effect a larger saving than this.

98. *XVII. Charities.*—As a special officer has now been appointed to control this branch of the expenditure, and as there is room for considerable retrenchment under this major head, a reduction of Rs. 8,000 is made in the budget allotment of 1073.

99. *XVIII. Medical.*—It has been decided to open a "women and children's hospital" at Trichur as a Jubilee memorial, and it is also proposed to convert the Chittur and Irinjalakoda dispensaries into hospitals. These proposals account for the increased allotments in the budget under most of the minor heads of expenditure of this major head. The details will be settled hereafter in consultation with the Resident.

100. *XIX. Sanitary and Conservancy.*—The chief cause of the estimated increase under this head is the allotment of Rs. 1,000 for the sanitation of the town of Chittur, which has recently been added to the list of towns under conservancy. The other items show no material variation from the revised figure of 1072.

101. *XX. Pension and Gratuity.*—An increased expenditure of Rs. 4,000 is provided in the budget under the head of "Pension," as Mr. Subramania Pillai will draw his pension throughout 1073, whereas he draws it only for eight months in 1072; and also because it has been found necessary to retire on pension a number of

subordinates, who, through ill-health, old age, or other cause, are unable to cope with their duties. The allotment on account of "gratuity" is only a rough estimate.

102. *XXI. Stationery and Printing.*—The only item requiring explanation under this head is the increased expenditure of Rs. 500 on the Press establishment. As the work of the Press is steadily on the increase, it is found necessary to strengthen the staff and to revise the scale of pay. The details will be settled in consultation with the Resident.

103. *XXII. Military.*—The normal expenditure on account of the feeding of the horses of His Highness the Raja's Body Guard is entered under minor head (2) (b). The cause of the abnormal expenditure in 1072 under the same minor head has been already explained in paragraph 52 *supra*. Under "(4) Miscellaneous charges," an allotment of Rs. 10,000 is made for the purchase of fresh horses to replace some of the present horses of the Body Guard, which are utterly worn out, and unserviceable. As no expenditure will have to be incurred in 1073 on the uniform of the Nayar Brigade, the remaining Rs. 2,400 of the budget allotment of Rs. 12,400 will meet the rest of the miscellaneous charges that might arise.

104. *XXIII. Scientific and other Minor Departments.*—This calls for no remark.

105. *XXIV. Public Works.*—The budget contains a more liberal allotment than usual for "Public Works," and this needs no justification or explanation. The proposed appointment on an enhanced salary of a new Chief Engineer who is expected to join duty early in 1073, and the proposed reorganization and strengthening of the subordinate engineering staff, account for the estimated increase under minor head (1). It is decided to abolish the "Maramath department," but as it will take some time for it to complete the works it has already commenced, and to adjust and close its accounts, which are much in arrears, a reduced allotment of Rs. 3,000 is provided for the establishment under minor head (2). The thorough repair of several of the existing roads is more urgently required than the opening of new roads, so that the allotment for "original works" under minor head (3) is reduced, and that for "repairs" raised. The erection of a "town hall and public library" at Ernakulam and of a "women and children's hospital" at Trichur as Jubilee memorials at a total cost of about Rs. 50,000, the thorough repair of the hill bungalow palace, and the construction of some new palaces at Tripunithara in lieu of the old ones which have been condemned by the Acting Chief Engineer, account for the increased allotment under minor head (4). Provision is made under minor head (5) for improved sluices for the Mulathara anicut, and for other improvements to the Chittur irrigation system. The increased allotment under minor head (6) provides for the proposed park at Ernakulam.

106. *XXV. Miscellaneous.*—His Highness the Raja's tour to Madras and the Tirumasam ceremony had swollen the expenditure under this head in 1072. The absence of such items principally accounts for the reduced allotment of 1073.

107. *XXVI. Advances.*—The "Tali" marriage of some of the Princesses has to be celebrated in 1073. As the expenditure required for it is to be defrayed out of the "State Ceremony Fund" [*vide* budget estimate Disbursement—Major head II—Minor head (3)], and as that fund is now in deficit to an extent of more than Rs. 20,000, a large advance will have to be made from the general revenue for the purpose, to be recouped from the sanctioned allotment for the "Fund" which amounts to Rs. 30,000 annually. Hence the allotment under the major head of "Advances Recoverable" has been raised by Rs. 25,000.

108. *Grand Total.*—The grand total of disbursements, according to the budget estimate of 1073, amount to Rs. 20,85,889, or Rs. 77,100 more than the revised estimate of 1072, and Rs. 1,58,106 more than the actual of 1071. As the total receipts of 1073 are estimated to amount to Rs. 20,88,357, the transactions of the year are expected to show a surplus of Rs. 2,468. This low surplus is chiefly due to the increased provision of Rs. 25,000 made in the budget for expenditure under "Recoverable Advances," but for which the surplus should have been Rs. 27,468.

109. As the opening balance of the year is estimated to amount to Rs. 5,23,844, the closing balance, after adding the above estimated surplus, is expected to amount to Rs. 5,26,312.

HUZUR CUTCHERRY, ERNAKULAM,
15th June 1897.

B. RAJAGOPALA CHARI,
Dewan of Cochin.

RECEIPTS.

BUDGET Estimate of Receipts for the year 1073 M.E.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
I. Land Revenue.	(1) Land Revenue Proper—	RS.	RS.	RS.	RS.	RS.	RS.
	(a) Current Collections	6,67,355		6,20,000		6,30,000	
	(b) Arrear do.	9,977		15,000		15,000	
	Total I. (1) ..	6,77,332		6,35,000		6,45,000	
	(2) Land Revenue Miscellaneous—						
	(a) Fees for the renewal of Documents	1,938		2,000		2,000	
	(b) Rent of Fisheries	67		100		100	
	(c) Irrigation-cess or water-rate ..	9,000		9,000		9,000	
	(d) Tax on Houses .. ..	..		..		..
	(e) Interest on arrears of Land Revenue	14,772		12,000		10,000	
(f) Miscellaneous	1,267		900		900		
Total I. (2) ..	27,044		24,000		22,000		
Total I ..	..	7,04,376	..	6,59,000	..	6,67,000	
II. Salt Revenue.	(1) Value of Government Salt sold ..	4,33,320		4,25,000		4,30,000	
	(2) Fines and Forfeitures under the Salt Regulation .. ..	..		..		200	
	(3) Value of Salt supplied to Cranganore at cost price .. ..	..		1,650		2,100	
	(4) Miscellaneous .. ..	..		850		700	
	Total II ..	..	4,33,320	..	4,27,500	..	4,33,000
III. Customs Revenue.	(1) Amount received from the British Government under the Interportal Trade Convention	1,04,290		1,05,000		1,05,000	
	(2) Customs collected at the Sirkar Ports	5,530		5,500		5,500	
	(3) Miscellaneous .. ..	..		..		..
	Total III ..	..	1,09,820	..	1,10,500	..	1,10,500
IV. Stamp Revenue.	(1) Amount realized by the sale of Stamps and stamped papers ..	54,231		1,00,000		1,00,000	
	(2) Penalties and Fines under the Stamp Regulation	15,276		15,000		15,000	
	(3) Miscellaneous .. ..	..		..		..
	Total IV ..	..	69,507	..	1,15,000	..	1,15,000
V. Abkari Revenue.	(1) Amount realized from Abkari Farms.	1,12,886		1,50,000		1,55,000	
	(2) Arrears of Abkari Revenue	678		6,000		1,000	
	(3) Interest on arrears of Abkari Revenue	628		500		300	
	(4) Fees realized on account of Licenses for foreign liquors	385		500		500	
	(5) Fines and Forfeitures under the Abkari Regulation .. ..	..		..		200	
	(6) Miscellaneous .. ..	..		..		..
	Total V ..	..	1,14,577	..	1,57,000	..	1,57,000
VI. Opium Revenue.	(1) Amount realized by the sale of Opium Farm	25,675		31,000		31,000	
	(2) Miscellaneous .. ..	..		..		..
	Total VI ..	..	25,675	..	31,000	..	31,000
VII. Tobacco.	(1) Fees realized on account of Licenses for Tobacco	13,630		14,000		14,000	
	(2) Miscellaneous .. ..	..		..		..
	Total VII ..	..	13,630	..	14,000	..	14,000

Budget Estimate of Receipts for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.		
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.	
1	2	3	4	5	6	7	8	
		RS.	RS.	RS.	RS.	RS.	RS.	
VIII. Forests.	(1) Amount realized by the sale of timber felled by the Department and removed to the Sirkar Depôts ..	44,535		30,000		35,000		
	(2) Sale of teak at Chittur Kanam ..	629		500		500		
	(3) Seigniorage fees ..	30,192		25,000		20,000		
	(4) Amount realized by the sale of Cardamoms, Bees-wax, Honey, &c., collected and stored by the Department ..	1,476		1,000		1,000		
	(5) Receipts from Fuel Contract ..	2,839		2,500		..		
	(6) Amount realized by the sale of Sirkar Elephan's ..	..		..		..
	(7) Amount realized by the hiring of Sirkar Elephants ..	..		..		1,000	
	(8) Miscellaneous ..	1,681		1,000		1,000		
		Total VIII	81,352	..	60,000	..	58,500
IX. Registration.	(1) Fees for registering documents ..	42,999		32,000		35,000		
	(2) Fees for granting copies of registered documents ..	473		500		500		
	(3) Search-fees ..	156		200		200		
	(4) Miscellaneous ..	..		3,300		3,100	
	Total IX ..	..	43,628	..	36,000	..	39,600
X. Tributes.	Tribute from Cranganore ..	6,857		6,857		6,857		
	Total X ..	..	6,857	..	6,857	..	6,857
XI. Interest.	(1) Interest on Government Securities ..	55,229		1,73,000		1,27,000		
	(2) Interest on monies deposited in the Bank of Madras ..	9,000		10,000		10,000		
	(3) Miscellaneous ..	83		..		..
	Total XI ..	..	64,314	..	1,83,000	..	1,37,000
XII. Post Office.	(1) Amount realized by the sale of Anehal stamps ..	5,723		5,500		6,000		
	(2) Miscellaneous ..	..		..		..
	Total XII ..	..	5,723	..	5,500	..	6,000
XIII. Law and Justice.	(1) Civil—							
	(a) Institution fees collected in H. H. the Raja's Court of Appeal ..	1,088		1,500		500		
	(b) Institution fees collected in the Appeal Court ..	12,197		12,000		13,000		
	(c) Institution fees collected in the Zillah Courts ..	29,093		22,000		25,000		
	(d) Institution fees collected in the Munsifs' Courts ..	38,401		42,000		45,000		
	(e) Miscellaneous ..	..		2,500		2,500	
		Total XIII (1) ..	80,779		80,000		86,000	
	(2) Criminal—							
	(a) Fines levied in Session Courts.	..		500		500		
	(b) Fines levied in the Courts of the Magistrates ..	2,861		2,500		2,500		
(c) Receipts under the Arms Regulation ..	..		..		..
(d) Miscellaneous ..	..		..		..
	Total XIII (2) ..	2,861		3,000		3,000		
	Total XIII ..	..	83,640	..	83,000	..	89,000
XIV. Police.	(1) Contributions received from private persons for Police supplied to them.	1,841		1,800		1,800		
	(2) Miscellaneous ..	700		700		700		
	Total XIV ..	..	2,541	..	2,500	..	2,500
XV. Marine.	(1) Narakal Port dues ..	5,576		5,000		5,000		
	(2) Miscellaneous ..	..		..		..
	Total XV ..	..	5,576	..	5,000	..	5,000

Budget Estimate of Receipts for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
XVI. Education.	(1) (a) Fees collected in the Ernakulam College.	13,797		14,200		14,800	
	(b) Fines collected in the Ernakulam College.	..		100		100	
	(c) Miscellaneous .. .. .	..		100		100	
	Total XVI (1) ..	13,797		14,400		15,000	
	(2) (a) Fees collected in the District Schools (<i>English</i>).	9,888		10,600		13,000	
	(b) Fines collected in the District Schools (<i>English</i>).						
	(c) Miscellaneous						
	Total XVI (2) ..	9,888		10,600		13,000	
	(3) (a) Fees collected in the Taluk Schools (<i>Vernacular</i>).	431		400		450	
	(b) Fines collected in the Taluk Schools (<i>Vernacular</i>).						
	(c) Miscellaneous						
	Total XVI (3) ..	431		400		450	
	(4) (a) Fees collected in the Pravarti Schools (<i>Vernacular</i>).	1,212		1,200		1,250	
	(b) Fines collected in the Pravarti Schools (<i>Vernacular</i>).						
	(c) Miscellaneous						
	Total XVI (4) ..	1,212		1,200		1,250	
	(5) (a) Fees collected in the Trichur Normal school.	138		150		150	
	(b) Fines collected in the Trichur Normal school.						
	(c) Miscellaneous						
	Total XVI (5) ..	138		150		150	
	(6) (a) Fees collected in the Girls' schools	206		400		400	
	(b) Fines collected in the Girls' schools						
(c) Miscellaneous							
Total XVI (6) ..	206		400		400		
(7) Amount realized by the sale of books at Government Depôts.	250		650		250		
(8) Miscellaneous							
Total XVI ..	..	25,922	..	27,800	..	30,500	
XVII. Printing.	(1) Subscription to the Government Gazette	190		200		200	
	(2) Amount realized by the sale of Acts and other books	803		550		550	
	(3) Subscription paid for private work done by the Sirkar Press	57		50		50	
	(4) Miscellaneous .. .. .	..		..		..
	Total XVII ..	..	1,050	..	800	..	800
XVIII. Public Works.	(1) Rent of Government buildings occupied for private use	2,571		2,500		2,500	
	(2) Fees paid for the use of travellers' bungalows .. .. .	..		..		500	
	(3) Sale of unserviceable materials, tools, &c.	2,857		2,500		2,500	
	(4) Toll Receipts	8,516		8,500		8,500	
	(5) Ferry Receipts	8,337		8,000		8,000	
	(6) Miscellaneous .. .. .	..		..		..
Total XVIII ..	..	22,281	..	21,500	..	22,000	

Budget Estimate of Receipts for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
XIX. Temples and Ottupuras.	(1) Land Revenue Proper—						
	(a) Current Collections .. ..	..		50,000		60,000	
	(b) Arrear do. .. ..	..		5,000		5,000	
	Total XIX (1) .. ..	..		55,000		65,000	
	(2) Land Revenue Miscellaneous .. ..	..		1,000		2,000	
XIX. Temples and Ottupuras.	(3) Offerings and gifts .. ..	..		1,500		1,500	
	(4) Miscellaneous .. ..	..		500		500	
	Total XIX .. ..	..	..	..	58,000	..	69,000
XX. Miscel-laneous.	(1) Miscellaneous fees, fines and for- feitures .. ..	..		1,000		500	
	(2) Sale-proceeds of Sirkar properties .. ..	..		5,000		4,500	
	(3) Jail Receipts	684		500		1,000	
	(4) Medical Receipts .. ..	..		..		200	
	(5) Refunds	41,264		20,000		20,000	
	(6) Other Receipts	7,088		3,500		3,500	
	Total XX .. ..	..	49,036	..	30,000	..	29,700
XXI. Advances Recoverable.	(1) Amount recovered from advances made on account of agricultural loans.						
	(2) Amount recovered from advances made on account of loans for tiling houses, &c.						
	(3) Amount recovered from advances made to the Revenue Department.						
	(4) Amount recovered from advances made to the Palace.						
	(5) Amount recovered from advances made to the Salt Department.						
	(6) Amount recovered from advances made to the Forest Department ..						
	(7) Amount recovered from advances made to the Jail Department.						
	(8) Amount recovered from advances made to the Police Department.	63,469		45,000		65,000	
	(9) Amount recovered from advances made to the Temples and Ottu- puras.						
	(10) Amount recovered from advances made to the Medical Department.						
	(11) Amount recovered from advances made to the Sanitary Department.						
	(12) Amount recovered from advances made to the Public Works De- partment.						
	(13) Amount recovered from advances made to the Maramath Department						
	(14) Amount recovered from advances made to other Government De- partments.						
	(15) Miscellaneous recoveries						
	Total XXI .. ..	..	63,469	..	45,000	..	65,000
	Grand Total, Receipts	19,26,294		20,78,957		20,88,357	
	Opening Balance at the commencement of the year	8,69,750		8,68,261		5,23,844	
	Grand Total of Receipts including Opening Balance	27,96,044		29,47,218		26,12,201	

DISBURSEMENTS.

Budget Estimate of Disbursements for the year 1073 M.E.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.		
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.	
1	2	3	4	5	6	7	8	
I. Land Revenue.	(1) Permanent Division and Taluk Revenue Establishments	Rs. 63,830	Rs.	Rs. 41,000	Rs.	Rs. 43,000	Rs.	
	(2) Permanent Pravitthi establishments. ..			32,000		32,000		
	(3) Temporary Revenue establishments. ..	5,242		12,000		35,000		
	(4) Miscellaneous—							
	(a) Travelling Allowance	896		1,200		1,500		
	(b) Office Furniture	689		800		500		
	(c) Other Charges	10,969		12,000		12,000		
	Total (4) Miscellaneous	12,554		14,000		14,000		
	<i>Note.</i> —One-fifth of the expenditure under I (items 1, 2, and 4) will be debited to Law and Justice (Criminal) when the accounts are closed at the end of each year.							
	<i>Deduct</i>		15,277		17,400		17,800	
Net Total I			66,349		81,600		1,06,200	
II. Palace.	(1) Fixed Allowances to Palace	2,38,314		2,39,000		2,39,000		
	(2) Special Allowances	3,365		4,300		4,300		
	(3) Allowances for Ceremonies	30,000		30,000		30,000		
	(4) Miscellaneous	48		200		200		
	Total II		2,71,727		2,73,500		2,73,500	
III. Subsidy.	(1) Subsidy to the British Government ..	2,00,089		2,00,089		2,00,089		
	Total III		2,00,089		2,00,089		2,00,089	
IV. Salt.	(1) Superintendent of Salt Revenue and his office establishment	3,858		4,700		4,700		
	(2) Depôt and Bankshall establishments. ..	8,327		9,000		9,000		
	(3) Preventive Force	4,739		5,000		5,000		
	(4) Amount paid to Contractors for Salt purchased	64,285		50,000		70,000		
	(5) Amount spent for conveying and storing salt in Bankshalls	11,753		12,000		10,000		
	(6) Miscellaneous—							
	(a) Travelling Allowance	295		500		500		
	(b) Office Furniture	60		800		300		
	(c) Other Charges	1,022		2,000		1,500		
	Total (6) Miscellaneous Charges	1,377		3,300		2,300		
Total IV		94,339		84,000		1,01,000		
V. Stamps.	(1) Stamp Superintendent and his establishment	516		3,600		3,600		
	(2) Commission paid to Stamp-vendors ..	542		10,000		7,000		
	(3) Cost of paper, ink, dies, presses, &c. ..	101		10,000		7,000		
	(4) Miscellaneous	181		400		400		
	Total V		1,370		24,000		18,000	
VI. Customs.	(1) Port establishment	900		990		990		
	(2) Miscellaneous	5		10		10		
	Total VI		905		1,000		1,000	
VII. Forests.	(1) Conservator and Assistant Conservator and their office establishments. ..	11,427		18,000		18,000		
	(2) Cardamom establishment	1,377		1,200				
	(3) Teak Plantation do.	3,030		3,000		3,000		
	(4) Timber Depôts do.	308		600		500		
	(5) Charges on account of felling and removal to depôts of teak and other timber	28,045		20,000		20,000		
	(6) Charges on account of catching and training wild elephants.	3,742		5,500		5,000		
	(7) Charges on account of feeding, &c., of Sirkar elephants			4,000		4,000		
	(8) Forest roads					10,000		
	(9) Special Charges			5,000		10,000		
	(10) Miscellaneous—							
	(a) Office Furniture			200		200		
(b) Travelling Allowance	6,256		1,000		1,000			
(c) Other Charges			3,500		3,300			
Total (10) Miscellaneous	6,256		4,700		4,500			
Total VII		54,185		62,000		75,000		

Budget Estimate of Disbursements for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
VIII. Registration.	1. The Huzur Registrar, the Deputy Registrar, and their establishments.	4,634		4,800		4,800	
	2. District and Sub-Registrars and their establishments	11,112		17,600		19,000	
	3. Miscellaneous—						
	(a) Office Furniture	347		600		300	
	(b) Travelling Allowance	638		700		700	
	(c) Books and Forms	1,863		1,200		1,100	
	(d) Other Charges	85		100		100	
	Total (3) Miscellaneous ..	2,933		2,600		2,200	
	Total VIII ..	..	18,679	..	25,000	..	26,000
	IX. Anchal.	(1) Supervising Officers and their establishments	2,063		2,300		2,300
(2) Anchal Masters, Writers, Peons, &c.		7,159		5,000		8,250	
(3) Commission paid on Anchal stamp sold .. .. .		..		..		300	
(4) Miscellaneous—							
(a) Office Furniture		156		150		150	
(b) Travelling Allowance		34		50		100	
(c) Other Charges		1,196		1,200		1,200	
Total (4) Miscellaneous ..		1,386		1,400		1,450	
Total IX ..	..	10,608	..	11,700	..	12,300	
X. The Huzur Cutcherry.	(1) The Dewan	12,000		12,000		12,400	
	(2) Huzur Permanent establishment ..	34,877		35,000		36,000	
	(3) Do. Temporary do.	458		200		15,000	
	(4) Law Committee establishment ..	228		300		300	
	(5) Miscellaneous—						
	(a) Travelling Allowance and other Circuit charges	1,369		1,000		1,500	
	(b) Books	95		400		300	
	(c) Other Charges	1,835		1,600		1,500	
Total (5) Miscellaneous ..	3,299		3,000		3,300		
Total X ..	..	50,862	..	50,500	..	67,000	
XI. Law and Justice.	(A) Civil Justice—						
	(1) (a) Judges of the Appeal Court and Appeal Court establishment ..	29,905		31,000		32,200	
	(b) Travelling Allowance	563		600		600	
	(c) Miscellaneous Charges	4,308		4,400		3,200	
	Total XI. A (1) ..	34,776		36,000		36,000	
	(2) (a) Zillah Judges and their establishments	15,175		17,800		17,800	
	(b) Miscellaneous .. .. .	..		200		200	
	Total XI. A (2) ..	15,175		18,000		18,000	
	(3) (a) Munsifs and their establishments	18,078		20,700		23,400	
	(b) Miscellaneous .. .. .	..		300		100	
	Total XI. A (3) ..	18,078		21,000		23,500	
	Total XI. A ..	68,029		75,000		77,500	
	Deduct $\frac{1}{2}$ of A (1) & (2) debit to Criminal Justice	9,990		10,800		10,800	
	Net Total XI. A. Civil Justice ..	..	58,039	..	64,200	..	66,700
	(B) Criminal Justice—						
	(1) Sub-Magistrates and their establishments	2,879		3,800		5,500	
(2) Sirkar Vakils and their clerks ..	2,033		2,000		2,000		
(3) The Delawaye	720		720		720		
(4) Batta to Witnesses	127		200		300		
Carried over ..	5,759		6,720		8,520		

Budget Estimate of Disbursements for the year 1073 M.E.—*cont.*

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
	Brought forward ..	RS. 5,759	RS 58,039	RS. 6,720	RS. 64,200	RS. 8,520	RS. 66,700
XI. Law and Justice— <i>cont.</i>	(B) Criminal Justice— <i>cont.</i>						
	(5) Fees paid by the Sirkar to defend poor prisoners in criminal cases.	30		80		80	
	(6) (a) Office Furniture	346		200		200	
	(b) Other Charges	787		700		700	
	(c) Miscellaneous .. ..	..		..		..
	Total XI. B (6) ..	1,133		900		900	
	Add $\frac{1}{5}$ of the expenditure under Civil Justice	9,990		10,800		10,800	
	Add $\frac{1}{5}$ of Land Revenue debitable to Law and Justice (Criminal)	15,277		17,400		17,800	
	Total XI. (B) Criminal Justice ..	32,189		35,900		38,100	
	Grand Total XI. Law and Justice ..	..	90,228	..	1,00,100	..	1,04,800
XII. Jails.	(1) Central Jail—						
	(a) The Superintendent and his office establishment.	3,681		1,400		1,400	
	(b) Jailors and Warders				2,800			2,800
	(c) Prisoners' Diet, Clothing, and Bedding	5,583		5,600			5,600
	(d) Miscellaneous	493		500		500	
	Total XII (1) Central Jail ..	9,757		10,300		10,300	
	(2) Sub-jails—						
	(a) Pay of Warders	264		300		300	
	(b) Cost of Dieting, &c., of Prisoners	1,581		1,600		1,600	
	(c) Miscellaneous Charges	144		200		200	
Total XII (2) Sub-jails ..	1,989		2,100		2,100		
Grand Total XII ..	..	11,746	..	12,400	..	12,400	
XIII. Police.	(1) The Superintendent of Police and his Office establishment	9,804		10,000		10,500	
	(2) The Executive force	34,998		35,000		35,000	
	(3) The Detective corps	1,291		1,500		1,500	
	(4) The Reserve force	3,045		4,000		4,000	
	(5) Police Clothing, Arms, and Accoutrements	3,504		3,000		3,500	
	(6) Miscellaneous—						
	(a) Travelling Allowance	2,228		4,000		4,000	
	(b) Books and Forms .. ..	..		200		200	
	(c) Office Furniture .. ..	..		100		100	
	(d) Other Charges	854		1,200		1,200	
Total (6) Miscellaneous ..	3,082		5,500		5,500		
Total XIII ..	..	55,724	..	59,000	..	60,000	
XVI. Marine.	(1) The Port Officer and his establishment	677		700		700	
	(2) Miscellaneous Charges	1,080		300		300	
Total XIV ..	..	1,757	..	1,000	..	1,000	
XV. Education.	(1) (a) The Ernakulam College establishment	25,211		26,700		28,400	
	(b) Miscellaneous Charges	2,720		1,000		1,600	
	Total XV (1) ..	27,931		27,700		30,000	
	(2) (a) The Palae School establishment ..	3,349		6,800		6,800	
	(b) Miscellaneous Charges				600			600
	Total XV (2) ..	3,349		7,400			7,400
	(3) (a) Salary of Inspecting agency	5,702		6,400		6,600	
	(b) Travelling Allowance	1,400		1,200		1,150	
	(c) Miscellaneous Charges .. ..	..		100		350	
	Total XV (3) ..	7,102		7,700		8,100	
Carried over ..	38,382		42,800		45,500		

Budget Estimate of Disbursements for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
	Brought forward ..	RS. 38,382	RS.	RS. 42,800	RS.	RS. 45,500	RS.
XV. Education—cont.	(4) (a) District School establishments ..	19,524		24,000		26,000	
	(b) Miscellaneous Charges	1,527		2,000		2,000	
	Total XV (4) ..	21,051		26,000		28,000	
	(5) (a) Taluk and Pravirthi School establishments	12,916		14,500		14,000	
	(b) Miscellaneous Charges	2,155		2,500		2,000	
	Total XV (5) ..	15,071		17,000		16,000	
	(6) (a) The Normal School establishment.	1,002		1,000		1,600	
	(b) Miscellaneous Charges	742		900		1,500	
	Total XV (6) ..	1,744		1,900		3,100	
	(7) (a) Grant-in-aid to English Schools..	5,841		7,000		7,000	
	(b) Do. Vernacular do. ..	5,814		5,900		6,000	
	(c) Do. Special do. ..	1,679		1,700		1,500	
	(d) Grants to Libraries	925		2,200		1,500	
Total XV (7) ..	14,259		16,800		16,000		
	Grand Total XV ..	..	90,507	..	1,04,500	..	1,08,600
XVI. Religious.	(1) Established ordinary charges of temples	86,571		90,000		90,000	
	(2) Miscellaneous	9,884		10,000		10,000	
	Total XVI ..	..	96,455	..	1,00,000	..	1,00,000
XVII. Charities.	(1) Oottupuras	53,371		51,000		46,000	
	(2) Water-pandals	2,193		2,000		2,000	
	(3) Miscellaneous	2,210		2,000		2,000	
	Total XVII ..	..	57,774	..	58,000	..	50,000
XVIII. Medical.	(1) The Medical Officer and his establishments ..	27,376		28,000		31,000	
	(2) Cost of Diet, Bedding and Clothing of in-patients	4,072		4,000		5,000	
	(3) Cost of Medicines, Instruments, &c. ..	9,523		8,000		10,000	
	(4) Native Physicians	1,382		1,400		1,400	
	(5) Vaccination—						
	(a) The Vaccination Superintendent and his establishments ..	3,529		3,400		3,400	
	(b) Cost of Lymph	30		600		400	
	Total (5) Vaccination ..	3,559		4,000		3,800	
	(6) Miscellaneous—						
	(a) Travelling Allowance	759		800		800	
(b) Office Furniture	554		600		1,000		
(c) Other Charges	2,272		2,200		2,500		
Total (6) Miscellaneous ..	3,585		3,600		4,300		
	Grand Total XVIII ..	..	49,497	..	49,000	..	55,500
XIX. Sanitation and Conservancy.	(1) (a) The Sanitary staff at Ernakulam ..	2,417		2,550		2,700	
	(b) Cost of Lighting	152		350		360	
	(c) Miscellaneous	955		600		540	
	Total (1) Conservancy of Ernakulam ..	3,524		3,500		3,600	
	(2) (a) The Sanitary staff at Mattancheri.	603		2,200		2,350	
	(b) Cost of Lighting	243		250		480	
	(c) Miscellaneous Charges	630		350		370	
	Total (2) Conservancy of Mattancheri ..	1,476		2,800		3,200	
	(3) (a) The Sanitary staff at Tripunitura.	1,107		2,300		1,700	
	(b) Cost of Lighting	388		400		480	
(c) Miscellaneous Charges	866		300		320		
Total (3) Conservancy of Tripunitura ..	2,361		3,000		2,500		
	Carried over ..	7,361		9,300		9,300	

Budget Estimate of Disbursements for the year 1073 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
	Brought forward ..	RS. 7,361	RS.	RS. 9,300	RS.	RS. 9,300	RS.
XIX. Sanitation and conservancy—cont.	(4) (a) The Sanitary staff at Trichur ..	3,002		2,800		2,900	
	(b) Cost of Lighting .. ..	..		350		480	
	(c) Miscellaneous Charges	460		250		320	
	Total (4) Conservancy of Trichur ..	3,462		3,400		3,700	
	(5) (a) The Sanitary staff at Chittur ..	..		100		1,000	
	(b) Cost of Lighting .. ..	..		..
(c) Miscellaneous Charges .. ..	..		..	
Total (5) Conservancy of Chittur ..	..		100		1,000		
(6) Other Conservancy Charges .. ..	..	156		200		500	
	Grand Total XIX ..	..	10,979	..	13,000	..	14,500
XX Pension and Gratuity.	(1) Pension	22,411		31,000		35,000	
	(2) Gratuity	569		4,000		2,000	
	Total XX ..	..	22,980	..	35,000	..	37,000
XXI. Stationery and Printing.	(1) Stationery	5,348		6,000		6,000	
	(2) Printing—						
	(a) The Press establishment ..	4,465		4,500		5,000	
	(b) Miscellaneous	1,500		2,500		2,000	
	Total XXI (2) ..	5,965		7,000		7,000	
	Grand Total XXI ..	..	11,813	..	13,000	..	13,000
XXII. Military.	(1) The Nayar Brigade	27,310		28,500		28,500	
	(2) (a) His Highness the Raja's Body Guard	2,875		3,000		3,000	
	(b) Cost of feeding Horses	4,000		6,000		5,000	
	Total XXII (2) ..	6,875		9,000		8,000	
	(3) Travelling Charges of Treasury Guards	71		100		100	
	(4) Miscellaneous	6,716		5,400		12,400	
	Grand Total XXII ..	..	40,972	..	43,000	..	49,000
XXIII. Scientific and other Minor Departments.	(1) The Trichur Jubilee Park and Museum	1,750		1,760		1,760	
	(2) The Artist attached to the Palace ..	240		240		240	
	(3) Miscellaneous	36		..		..
	Total XXIII ..	..	2,026	..	2,000	..	2,000
XXIV. Public Works.	(1) (a) The Chief Engineer and his establishment	27,737		27,000		36,000	
	(b) Travelling Allowance .. .. .	..		3,000		4,000	
	(c) Office Furniture .. .. .	..		500		500	
	(d) Contingent Expenditure	7,600		4,000		4,000	
	Total XXIV (1) ..	35,337		34,500		44,500	
	(2) Maramath establishment	4,108		4,500		3,000	
	(3) Communications—						
	(a) Original Works	1,15,807		1,50,000	}	80,000	
	(b) Repairs	68,628				80,000	
	Total XXIV (3) ..	1,84,435		1,50,000		1,60,000	
(4) Buildings—							
(a) Original Works	1,23,267		2,00,000	}	1,35,000		
(b) Repairs	47,953				6,500		
Total XXIV (4) ..	1,71,220		2,00,000		2,00,000		
	Carried over ..	3,98,100		3,89,000		4,07,500	

Budget Estimate of Disbursements for the year 1073 M.E.—*cont.*

Major heads.	Minor heads.	Actuals of 1071.		Revised estimate of 1072.		Budget estimate of 1073.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	3,98,100		3,89,000		4,07,500	
XXIV. Public Works— <i>cont.</i>	(5) Irrigation—						
	(a) Original Works	6,539		} 15,000	}	20,000	
	(b) Repairs	5,319				10,000	
	Total XXIV (5) ..	11,858		15,000		30,000	
	(6) Miscellaneous—						
	(a) Original Works	8,453		} 16,000	}	30,000	
	(b) Repairs	18,427				10,000	
	Total XXIV (6) ..	26,880		16,000		40,000	
	Total (3) to (6) Public Works ..	3,94,393		3,81,000		4,30,000	
	(7) Compensation paid for lands acquired for public purposes	50		30,000		22,500	
Grand Total XXIV ..		4,33,888		4,50,000		5,00,000	
XXV. Miscellaneous.	(1) Residencies—						
	(a) Establishment Charges	1,408		3,000		3,000	
	(b) Other Charges	3,257		2,000		2,000	
	Total XXV (1) ..	4,665		5,000		5,000	
	(2) Sirkar horses, carriages, boats, &c. ..	6,436		2,000		3,000	
	(3) Sirkar vessels for palaces, &c. ..	6,889		1,000		2,000	
	(4) Miscellaneous subscriptions and donations	2,101		7,000		2,000	
	(5) Entertainment of State visitors	686				1,000	
	(6) His Highness the Rajah's tours	1,000		25,000		3,000	
	(7) Pensionary Contributions paid for British Officials in State employ			400		2,000	
(8) Miscellaneous	81,320		70,000		10,000		
Total XXV ..		1,03,097		1,10,400		28,000	
XXVI. Advances.	(1) Revenue Advances						
	(2) Advances made to the Salt Department			} 45,000	}	70,000	
	(3) Advances made to the Forest Department						
	(4) Advances made to the Jail Department						
	(5) Advances made to the Police Department						
	(6) Advances made to the Temples and Oottupuras						
	(7) Advances made to the Medical Department						
	(8) Advances made to the Sanitary Department						
	(9) Advances made to the Public Works Department						
	(10) Advances made to the Maramath Department						
	(11) Advances made to other Government Departments						
	(12) Miscellaneous Advances	79,727					
	Total XXVI ..		79,727					45,000		70,000
Grand Total—Disbursements ..		19,27,783		20,08,789		20,85,889	
Closing Balance ..		8,68,261		9,38,429		5,26,312	
Grand Total of Disbursements including Closing Balance ..		27,96,044		29,47,218		26,12,201	

REVISED Estimate of Receipts for the year 1072 M.E.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
I. Land Revenue.	(1) Land Revenue proper—						
	(a) Current collections	6,67,355		..		6,20,000	
	(b) Arrear collections	9,977		..		15,000	
	Total I (1) ..	6,77,332		..		6,35,000	
	(2) Land Revenue miscellaneous—						
	(a) Fees for the renewal of documents	1,938		..		2,000	
	(b) Rent of fisheries	67		..		100	
	(c) Irrigation cess or water-rate ..	9,000		..		9,000	
	(d) Tax on houses .. ..	..		..		..
	(e) Interest on arrears of Land Revenue	14,772		..		12,000	
(f) Miscellaneous	1,267		..		900		
Total I (2) ..	27,044		..		24,000		
Total I ..	..	7,04,376	..	7,00,000	..	6,59,000	
II. Salt Revenue.	(1) Value of Government salt sold ..	4,33,320		..		4,25,000	
	(2) Fines and forfeiture under the Salt Regulation .. ..	..		..		..
	(3) Value of salt supplied to Cranganore at cost price .. ..	..		..		1,650	
	(4) Miscellaneous .. ..	..		..		850	
	Total II ..	..	4,33,320	..	4,81,000	..	4,27,500
III. Customs Revenue.	(1) Amount received from the British Government under the Interportal Trade Convention	1,04,290		..		1,05,000	
	(2) Customs collected at the Sirkar ports.	5,530		..		5,500	
	(3) Miscellaneous .. ..	..		..		..
	Total III ..	..	1,09,820	..	1,10,500	..	1,10,500
IV. Stamp Revenue.	(1) Amount realized by the sale of stamps and stamped papers ..	54,231		..		1,00,000	
	(2) Penalties and fines under the Stamp Regulation	15,276		..		15,000	
	(3) Miscellaneous .. ..	..		..		..
	Total IV ..	..	69,507	..	70,000	..	1,15,000
V. Abkari Revenue.	(1) Amount realized from abkari farms.	1,12,886		..		1,50,000	
	(2) Arrears of abkari revenue	678		..		6,000	
	(3) Interest on arrears of abkari revenue.	628		..		500	
	(4) Fees realized on account of licenses for foreign liquors	385		..		500	
	(5) Fines and forfeiture under the Abkari Regulation .. ..	..		..		..
	(6) Miscellaneous .. ..	..		..		..
	Total V ..	..	1,14,577	..	1,27,000	..	1,57,000
VI. Opium Revenue.	(1) Amount realized by the sale of opium farm	25,675		..		31,000	
	(2) Miscellaneous .. ..	..		..		..
	Total VI ..	..	25,675	..	29,000	..	31,000
VII. Tobacco.	(1) Fees realized on account of licenses for tobacco	13,630		..		14,000	
	(2) Miscellaneous .. ..	..		..		..
	Total VII ..	..	13,630	..	14,000	..	14,000
VIII. Forests.	(1) Amount realized by the sale of timber felled by the department and removed to the Sirkar depôts ..	44,535		..		30,000	
	(2) Sale of teak at Chittoor Kanam ..	629		..		500	
	(3) Seigniorage fees	30,192		..		25,000	
	(4) Amount realized by the sale of cardamoms, bees' wax, honey, &c., collected and stored by the department.	1,476		..		1,000	
	Total VIII ..	..	76,832	..	56,000	..	56,500

Revised Estimate of Receipts for the year 1072 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
VIII. Forests—cont.	(5) Receipts from fuel contract	2,839		..		2,500	
	(6) Amount realized by the sale of Sirkar elephants .. .. .	..		..		..
	(7) Amount realized by the hiring of Sirkar elephants .. .. .	..		..		..
	(8) Miscellaneous	1,681		..		1,000	
	Total VIII ..	..	81,352	..	1,02,000	..	60,000
IX. Registration.	(1) Fees for registering documents	42,999		..		32,000	
	(2) Fees for granting copies of registered documents	473		..		500	
	(3) Search-fees	156		..		200	
	(4) Miscellaneous .. .. .	..		..		3,300	
	Total IX ..	..	43,628	..	43,000	..	36,000
X. Tribute.	Tribute from Cranganore	6,857		..		6,857	
	Total X ..	..	6,857	..	6,857	..	6,857
XI. Interest.	(1) Interest on Government securities	55,229		..		1,73,000	
	(2) Interest on monies deposited in the Bank of Madras	9,000		..		10,000	
	(3) Miscellaneous	85		..		..
	Total XI ..	..	64,314	..	1,27,000	..	1,83,000
XII. Post Office.	(1) Amount realized by the sale of Anchal stamps	5,723		..		5,500	
	(2) Miscellaneous .. .. .	..		..		..
	Total XII ..	..	5,723	..	5,500	..	5,500
XIII. Law and Justice.	(1) Civil—						
	(a) Institution fees collected in His Highness the Raja's Court of Appeal	1,088		..		1,500	
	(b) Institution fees collected in the Appeal Court	12,197		..		12,000	
	(c) Institution fees collected in the Zillah Courts	29,093		..		22,000	
	(d) Institution fees collected in the Munsifs' Courts	38,401		..		42,000	
	(e) Miscellaneous .. .. .	..		..		2,500	
	Total XIII (1) ..	80,779		..		80,000	
	(2) Criminal—						
	(a) Fines levied in Session Courts .. .. .	..		..		500	
	(b) Fines levied in the Courts of the Magistrates	2,861		..		2,500	
	(c) Receipts under the Arms Regulations .. .. .	..		..		..
	(d) Miscellaneous .. .. .	..		..		..
	Total XIII (2) ..	2,861		..		3,000	
	Total XIII ..	..	83,640	..	70,000	..	83,000
XIV. Police.	(1) Contributions received from private persons for Police supplied to them	1,841		..		1,800	
	(2) Miscellaneous	700		..		700	
	Total XIV ..	..	2,541	..	2,500	..	2,500
XV. Marine.	(1) Narakal port dues	5,576		..		5,000	
	(2) Miscellaneous .. .. .	..		..		..
	Total XV ..	..	5,576	..	5,000	..	5,000
XVI. Education.	1. (a) Fees collected in the Ernakulam College	13,424		..		14,200	
	(b) Fines collected in the Ernakulam College	155		..		100	
	(c) Miscellaneous	218		..		100	
	Total XVI (1) ..	13,797		..		14,400	

Revised Estimate of Receipts for the year 1072 M.E.-- cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
XX. Miscellaneous.	1. Miscellaneous fees, fines and forfeitures	RS.	RS.	RS.	RS.	RS.	RS.
	2. Sale-proceeds of Sirkar properties .. .. .	..	..	..	..	1,000	..
	3. Jail receipts	684	..	..	..	500	..
	4. Medical receipts .. .. .	..	..	..	..	..	..
	5. Refunds	41,264	..	..	..	20,000	..
	6. Other receipts	7,088	..	..	..	3,500	..
	Total XX .. .. .	..	49,036	..	37,000	..	30,000
XXI. Advances Recoverable.	1. Amount recovered from advances made on account of agricultural loans .. .. .	..	..	..	..	..	..
	2. Amount recovered from advances made on account of loans for tiling houses, &c. .. .. .	..	..	..	..	..	..
	3. Amount recovered from advances made to the Revenue department .. .. .	..	..	..	..	..	..
	4. Amount recovered from advances made to the palace .. .. .	..	..	..	..	..	..
	5. Amount recovered from advances made to the Salt department .. .. .	..	..	..	..	..	..
	6. Amount recovered from advances made to the Forest department .. .. .	..	..	..	..	..	..
	7. Amount recovered from advances made to the Jail department .. .. .	..	..	..	..	..	..
	8. Amount recovered from advances made to the Police department .. .. .	..	..	..	..	..	..
	9. Amount recovered from advances made to the temples and ottupuras .. .. .	..	..	..	..	1,880	..
	10. Amount recovered from advances made to the Medical department .. .. .	..	..	..	..	..	..
	11. Amount recovered from advances made to the Sanitary department .. .. .	..	..	..	..	..	..
	12. Amount recovered from advances made to the Public Works Department .. .. .	..	..	..	..	..	..
	13. Amount recovered from advances made to the Maramath department .. .. .	..	..	..	..	..	..
	14. Amount recovered from advances made to other Government departments .. .. .	..	..	..	..	..	..
	15. Miscellaneous recoveries .. .. .	..	..	..	..	..	..
Total XXI .. .. .	..	63,469	..	45,000	..	45,000	
Grand Total—Receipts .. .. .	..	19,26,294	..	20,20,157	..	20,78,957	
Opening Balance at the commencement of the year .. .. .	..	8,69,750	..	9,61,959	..	8,68,261	
Grand Total of Receipts including Opening Balance .. .. .	..	27,96,044	..	29,82,116	..	29,47,218	

REVISED Estimate of Disbursements for the year 1072 M.E.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.		
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.	
1	2	3	4	5	6	7	8	
I. Land Revenue.	(1) Permanent division and taluk revenue establishments	63,830				41,000		
	(2) Permanent Pravarthi division and taluk revenue establishments					32,000		
	(3) Temporary revenue establishments	5,242				12,000		
	(4) Miscellaneous—							
	(a) Travelling allowance	896				1,200		
	(b) Office furniture	689				800		
	(c) Other charges	10,969				12,000		
	Total (4) Miscellaneous	12,554				14,000		
	<i>Note.</i> —One-fifth of the expenditure under I (items 1, 2 and 4) will be debited to Law and Justice (Criminal) when the accounts are closed at the end of each year.							
		Deduct	15,277				17,400	
	Net Total I		66,349		73,000		81,690	
II. Palace.	(1) Fixed allowances to palace	2,38,314				2,39,000		
	(2) Special allowances	3,365				4,300		
	(3) Allowances for ceremonies	30,000				30,000		
	(4) Miscellaneous	48				200		
	Total II		2,71,727		2,81,000		2,73,500	
III. Subsidy.	(1) Subsidy to the British Government	2,00,089				2,00,089		
	Total III		2,00,089		2,00,088		2,00,089	
IV. Salt.	(1) Superintendent of Salt Revenue and his office establishment	3,858				4,700		
	(2) Depôt and bankshall establishments	8,327				9,000		
	(3) Preventive force	4,739				5,000		
	(4) Amount paid to contractors for salt purchased	64,285				50,000		
	(5) Amount spent for conveying and storing salt in bankshalls	11,753				12,000		
	(6) Miscellaneous—							
	(a) Travelling allowance	295				500		
	(b) Office furniture	60				800		
(c) Other charges	1,022				2,000			
Total (6) Miscellaneous Charges	1,377				3,300			
Total IV		94,339		1,04,000		84,000		
V. Stamps.	(1) Stamp Superintendent and his establishment	546				3,600		
	(2) Commission paid to stamp-vendors	542				10,000		
	(3) Cost of paper, ink, dies, presses, &c.	101				10,000		
	(4) Miscellaneous	181				400		
	Total V		1,370		8,000		24,000	
VI. Customs.	(1) Port establishment	900				990		
	(2) Miscellaneous	5				10		
	Total VI		905		1,300		1,000	
VII. Forests.	(1) Conservator and Assistant Conservator and their office establishments	11,427				18,000		
	(2) Cardamom do.	1,377				1,200		
	(3) Teak plantation do.	3,030				3,000		
	(4) Timber depôt do.	308				600		
	(5) Charges on account of felling and removal to depôts of teak and other timber	28,045				20,000		
	(6) Charges on account of catching and training wild elephants	3,742				5,500		
	(7) Charges on account of the feeding, &c., of Sirkar elephants					4,000		

Revised Estimate of Disbursements for the year 1072 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.		
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.	
1	2	3	4	5	6	7	8	
VII. Forests —cont.	(8) Forest roads	RS.	RS.	RS.	RS.	RS.	RS.	
	(9) Special charges .. .. .	..	..	..	..	..	..
	(10) Miscellaneous—	..	..	..	..	5,000	..
	(a) Office furniture .. .. .	..	..	..	..	200	..
	(b) Travelling allowance .. .. .	..	..	..	..	1,000	..
	(c) Other charges .. .. .	..	..	..	..	3,500	..
	Total (10) Miscellaneous ..	6,256	..	..	..	4,700	..
	Total VII ..	..	54,185	..	65,000	..	62,000
	VIII. Registration.	(1) The Huzur Registrar, the Deputy Registrar and their establishments.	4,634	4,800	..
		(2) District and Sub-Registrars and their establishments	11,112	17,600	..
(3) Miscellaneous—		..	..	..	..	..	..
(a) Office furniture		347	..	..	..	600	..
(b) Travelling allowance		638	..	..	..	700	..
(c) Books and forms		1,863	..	..	..	1,200	..
(d) Other charges		85	..	..	..	100	..
Total (3) Miscellaneous ..		2,933	..	..	..	2,600	..
Total VIII ..		..	18,679	..	21,000	..	25,000
IX. Anchal.		1. Supervising officers and their establishments	2,063	2,300	..
	2. Anchal masters, writers, peons. &c. ..	7,159	..	..	..	8,000	..
	3. Commission paid on Anchal stamps sold .. .. .	..	..	..	..	..	..
	4. Miscellaneous—	..	..	..	..	..	..
	(a) Office furniture	156	..	..	..	150	..
	(b) Travelling allowance	34	..	..	..	50	..
	(c) Other charges	1,196	..	..	..	1,200	..
	Total (4) Miscellaneous ..	1,386	..	..	..	1,400	..
	Total IX ..	..	10,608	..	11,200	..	11,700
	X. The Huzur Outchery.	1. The Dewan	12,000	12,000	..
2. Huzur permanent establishment ..		34,877	..	..	..	35,000	..
3. Do. temporary do.		458	..	..	..	200	..
4. Law Committee do.		228	..	..	..	300	..
5. Miscellaneous—		..	..	..	..	..	..
(a) Travelling allowance and other circuit charges		1,360	..	..	..	1,000	..
(b) Books		95	..	..	..	400	..
(c) Other charges		1,835	..	..	..	1,600	..
Total (5) Miscellaneous ..		3,299	..	..	..	3,000	..
Total X ..		..	50,862	..	53,000	..	50,500
XI. Law and Justice.	(A) Civil Justice—	..	..	..	..	..	..
	1. (a) Judges of the Appeal Court and Appeal Court establishment ..	29,905	..	..	..	31,000	..
	(b) Travelling allowance	563	..	..	..	600	..
	(c) Miscellaneous charges	4,308	..	..	..	4,400	..
	Total XI (A) (1) ..	34,776	..	..	..	36,000	..
	2. (a) Zillah Judges and their establishments	15,175	..	..	..	17,800	..
	(b) Miscellaneous .. .. .	..	..	..	..	200	..
	Total XI (A) (2) ..	15,175	..	..	..	18,000	..
	3. (a) Munsifs and their establishments	18,078	..	..	..	20,700	..
	(b) Miscellaneous .. .. .	..	..	..	..	300	..
Total XI (A) (3) ..	18,078	..	..	..	21,000	..	
Total XI (A) ..	68,029	..	..	..	75,000	..	
Deduct one-fifth of (A) (1) and (2) debitable to Criminal Justice	9,990	..	..	..	10,800	..	
Net Total XI (A). Civil Justice ..	..	58,039	..	..	..	64,200	

Revised Estimate of Disbursements for the year 1072 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
		RS.	RS.	RS.	RS.	RS.	RS.
XI. Law and Justice— <i>cont.</i>	(B) Criminal Justice—						
	1. Sub-Magistrates and their establishments	2,879		..		3,800	
	2. Sirkar vakils and their clerks	2,033		..		2,000	
	3. The delawaye	720		..		720	
	4. Batta to witnesses	127		..		200	
	5. Fees paid by the Sirkar to defend poor prisoners in criminal cases ..	30		..		80	
	6. (a) Office furniture	346		..		200	
	(b) Other charges	787		..		700	
	(c) Miscellaneous .. .. .	..		..		..
	Total XI (B) (6) ..	1,133		..		900	
Add one-fifth of the expenditure under Civil Justice	9,990		..		10,800		
Add one fifth of Land Revenue debitable to Law and Justice (Criminal)	15,277		..		17,400		
Total XI (B) Criminal Justice ..	..	32,189	..	..	..	35,900	
Grand Total, XI Law and Justice ..	..	90,228	..	93,000	..	1,00,100	
XII. Jails.	1. Central Jail—						
	(a) The Superintendent and his office establishment	3,681		..		1,400	2,800
	(b) Jailors and warders .. .. .			..
	(c) Prisoners' diet, clothing and bedding	5,583		..		5,600	
	(d) Miscellaneous	493		..		500	
	Total XII (1) Central Jail ..	9,757		..		10,300	
	2. Sub-jails—						
	(a) Pay of warders	264		..		300	
	(b) Cost of dieting, &c., of prisoners.	1,581		..		1,600	
	(c) Miscellaneous charges	144		..		200	
Total XII (2) Sub-jails ..	1,989		..		2,100		
Grand Total XII ..	..	11,746	..	15,000	..	12,400	
XIII. Police.	1. The Superintendent of Police and his office establishment	9,804		..		10,000	
	2. The Executive Force	34,998		..		35,000	
	3. The Detective Corps	1,291		..		1,500	
	4. The Reserve Force	3,045		..		4,000	
	5. Police clothing, arms and accoutrements	3,504		..		3,000	
	6. Miscellaneous—						
	(a) Travelling allowance	2,228		..		4,000	
	(b) Books and forms .. .. .	..		..		200	
	(c) Office furniture .. .. .	..		..		100	
	(d) Other charges	854		..		1,200	
Total (8) Miscellaneous ..	3,082		..		5,500		
Total XIII ..	..	55,724	..	60,000	..	59,000	
XIV. Marine.	1. The Port Officer and his establishment	677		..		700	
	2. Miscellaneous charges	1,080		..		300	
	Total XIV ..	..	1,757	..	1,300	..	1,000
XV. Education.	1. (a) The Ernakulam College establishment	25,211		..		26,700	
	(b) Miscellaneous charges	2,720		..		1,000	
	Total XV (1) ..	27,931		..		27,700	
	2. (a) The Palace School establishment.	3,349		..		6,800	
	(b) Miscellaneous charges .. .. .	..		..		600	
Total XV (2) ..	3,349		..		7,400		

Revised Estimate of Disbursements for the year 1072 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
XIX. Sanitation and Conservancy.—cont.	3. (a) The sanitary staff at Tripunitura	RS. 1,107	RS.	RS.	RS.	RS. 2,300	RS.
	(b) Cost of lighting	388				400	
	(c) Miscellaneous charges	866				300	
	Total (3) Conservancy of Tripunitura ..	2,361				3,000	
	4. (a) The sanitary staff at Trichur ..	3,002				2,800	
	(b) Cost of lighting					350	
	(c) Miscellaneous charges	460				250	
	Total (4) Conservancy of Trichur ..	3,462				3,400	
	5. (a) The sanitary staff at Chittoor ..					100	
	(b) Cost of lighting						
(c) Miscellaneous charges							
Total (5) Conservancy of Chittoor ..					100		
6. Other conservancy charges	156					200	
Grand Total XIX ..			10,979		15,000		18,000
XX. Pension and Gratuity.	1. Pension	22,411				31,000	
	2. Gratuity	569				4,000	
	Total XX ..		22,980		28,000		35,000
XXI. Stationery and Printing.	1. Stationery	5,348				6,000	
	2. Printing—						
	(a) The press establishment ..	4,465				4,500	
	(b) Miscellaneous	1,500				2,500	
	Total XXI ..	5,965				7,000	
Grand Total XXI ..			11,313		17,000		13,000
XXII. Military.	1. The Nayar Brigade	27,310				28,500	
	2. (a) His Highness the Raja's Body Guard ..	2,875				3,000	
	(b) Cost of feeding horses	4,000				6,000	
	Total XXII (2) ..	6,875				9,000	
	3. Travelling charges of treasury guards	71				100	
4. Miscellaneous	6,716				5,400		
Grand Total XXII ..			40,972		38,000		43,000
XXIII. Scientific and other Minor Departments.	1. The Trichur Jubilee Park and Museum ..	1,750				1,760	
	2. The artist attached to the palace ..	240				240	
	3. Miscellaneous	36					
	Total XXIII ..		2,026		3,000		2,000
XXIV. Public Works.	1. (a) The Chief Engineer and his establishment ..	27,787				27,000	
	(b) Travelling allowance					3,000	
	(c) Office furniture					500	
	(d) Contingent expenditure	7,600				4,000	
	Total XXIV (1) ..	35,337				34,500	
	2. Maramath establishment	4,108				4,500	
	3. Communi- (a) Original works ..	7,15,807					
	ations. (b) Repairs	68,628					
	Total XXIV (3) ..	1,84,435				1,50,000	
	4. Build- (a) Original works ..	1,23,267					
ings. (b) Repairs	47,953						
Total XXIV (4) ..	1,71,220				2,00,000		
5. Irrigation. (a) Original works ..	6,539						
(b) Repairs	5,319						
Total XXIV (5) ..	11,858				15,000		

Revised Estimate of Disbursements for the year 1072 M.E.—cont.

Major heads.	Minor heads.	Actuals of 1071.		Budget estimate of 1072.		Revised estimate of 1072.	
		Minor heads.	Major heads.	Minor heads.	Major heads.	Minor heads.	Major heads.
1	2	3	4	5	6	7	8
XIV. Public Works —cont.	6. Miscellaneous. { (a) Original works ..	RS. 8,453	RS.	RS.	RS.	RS.	RS.
	{ (b) Repairs	18,427		..	..	..	..
	Total XXIV (6) ..	26,880		..	..	16,000	
	Total (3) to (6) Public Works ..	3,94,393		..	..	3,81,000	
	7. Compensation paid for lands acquired for public purposes	50		..	..	80,000	
	Grand Total XXIV ..	..	4,33,888	..	4,50,000	..	4,50,000
XXV. Miscellaneous.	1. Residencies { (a) Establishment charges	1,408		..	..	3,000	
	{ (b) Other charges	3,257		..	..	2,000	
	Total XXV (1) ..	4,665		..	..	5,000	
	2. Sirkar horses, carriages, boats, &c. ..	6,436		..	..	2,000	
	3. Sirkar vessels for palaces, &c. ..	6,889		..	..	1,000	
	4. Miscellaneous subscriptions and donations	2,101		..	..	7,000	
	5. Entertainment of State visitors ..	686		..	..	..
	6. His Highness the Raja's tours ..	1,000		..	..	25,000	
	7. Pensionary contributions paid for British officials in State employ ..	..		..	..	400	
	8. Miscellaneous	81,320		..	..	70,000	
Total XXV ..	..	1,03,097	..	90,000	..	1,01,400	
XXVI. Advances.	1. Revenue advances						
	2. Advances made to the Salt department						
	3. Advances made to the Forest department						
	4. Advances made to the Jail department						
	5. Advances made to the Police department						
	6. Advances made to the temples and ottupuras						
	7. Advances made to the medical department .. .. .	..		..		..
	8. Advances made to the Sanitary department						
	9. Advances made to the Public Works department						
	10. Advances made to the Maramath department						
	11. Advances made to other Government departments						
	12. Miscellaneous advances	97,727		..		..
	Total XXVI ..	..	79,727	..	10,000	..	45,000
Grand Total—Disbursements ..		19,27,783		19,40,288		20,08,789	
Closing Balance ..		8,68,261		10,41,828		9,38,429	
Grand Total of Disbursements including Closing Balance.		27,96,044		29,82,116		29,47,218	

GOVERNMENT OF MADRAS.

POLITICAL DEPARTMENT.

ORDER—No. 615, Political, dated 17th September 1897.

The administration report of the Cochin State for M.E. 1071 (1895-96) and the budget estimates for M.E. 1073 reached the Resident long after the due date, the delay being ascribed to the recent change in the incumbency of the office of Diwan. The report has undergone improvement in several directions and the review by the Acting Resident, besides dealing in a thoroughly comprehensive manner with the events of the year, affords an instructive resumé of the administrative statistics, so far as these are available, for the past quinquennium.

2. The year was marked by the death on the 11th September 1895 of His Highness Vira Kerala Varma, K.C.I.E., and by the accession to the masnad of His Highness Rama Varma.

3. *Land Revenue.*—The information as regards the occupied and cultivated area is incomplete and the Acting Resident urges, as his predecessors have done, the necessity for a systematic survey of the whole State. The Darbar has made provision for this measure in the budget estimate for M.E. 1073. Mr. Nicholson considers that the survey should be followed by settlement and in this view His Excellency the Governor in Council concurs. The percentage of collection of the current demand of land revenue fell and but little progress was made in the reduction of the outstanding balance of old arrears, to which attention has been called on previous occasions. The facts mentioned in paragraph 4 of the Acting Resident's review certainly justify his conclusion that the whole land revenue administration of the State lacks system. There can be no doubt that this want is in a great measure, if not altogether, due to the absence of the essentials mentioned by Mr. Nicholson, viz., survey, settlement, proper establishments and accounts systems and adequate methods of collection. His Excellency in Council feels assured that the present Diwan, Mr. Rajagopala Chari, will give His Highness the Raja the benefit of his experience in British territory in reducing this branch of the administration to proper order. There was an improvement in the disposal of revenue cases, but the inspection work of the Peishcars showed no advance.

4. *Legislation.*—Besides three regulations which passed into law during the year progress was made with several important Bills, most of which have since reached Government. The present report is silent as regards the compilation of the regulations of the State and of the rules and notifications having the force of law, which was suggested in last year's review; but this subject will no doubt be taken in hand as soon as more pressing matters which are now engaging the attention of the Diwan have been disposed of.

5. *Police.*—The low percentage of convictions obtained in prosecutions of members of the police force, tending to indicate as it does that charges against the police are made and entertained in a reckless manner, is, it is observed, engaging the attention of the Darbar. The process-serving work of the police showed a decline, but the Acting Resident is of opinion that careful investigation by the superior magistracy would lead to a further reduction. As pointed out by the Acting Resident, the separation of offences under special and local laws from the statistics of crime would enable more correct conclusions to be drawn as to the work of the police. The registration of known depredators and particulars as to the inspection of stations, to which Mr. Nicholson refers in paragraph 11 of his review, are subjects which might usefully be considered. The attention of the Darbar should also be drawn to the remarks in paragraph 10 of the same review as regards the proportion of real crime reported as false.



6. *Criminal Justice*.—The work of the magistracy improved, as a whole, both in quality and in despatch, although the progress in these respects was impeded by the large percentage of revision cases in which second trials were ordered and the long duration of cases in the Trichur Court. The low proportion of convictions in cases charged before the magistracy—to which attention is drawn in paragraph 15 of the Acting Resident's review—points to inadequate sifting of complaints in preliminary enquiries and to want of care on the part of the police. The Sessions and Appeal Courts kept pace with the work before them which was heavier than in the previous year. A marked increase in the percentage of convictions before the Sessions Court was followed by a fall in the proportion of sentences confirmed on appeal. The question of realization of fines still remains to be dealt with thoroughly, and that the glaring discrepancies in the figures of collection pointed out by the Acting Resident point to the necessity for early steps being taken in this direction.

7. *Jails*.—Mr. Nicholson, whilst agreeing with his predecessors that the jail system in Cochin leaves much to be desired as a deterrent to crime and enumerating the various causes which contribute towards this result, states that a distinct step forward has been taken in the development of intramural labour. It would be well for the Darbar to give this matter its careful consideration and take early steps to entirely remove the defects of the present system.

8. *Civil Justice*.—With slightly heavier files there was a marked increase in the arrears in the District Munsifs' Courts, but the quality of the work of these officers continued to be good. The best testimony to their work is contained in the statistics in paragraph 24 of the Acting Resident's review, which show a constant proportion of original decisions confirmed on appeal and a steady decrease in the average duration of cases. The original work of the Zillah Courts showed an advance in several directions, but the appellate work was unsatisfactory and especially so in the Anjikaimal Court. As observed by the Acting Resident, the embezzlements which have recently been brought to light in these courts would have been discovered earlier—probably never have occurred—had proper supervision been exercised. The Judges of the Appeal Court had heavier files, and although the arrears rose they are satisfactorily accounted for. In His Highness the Raja's Court of Appeal the disposal of arrears awaits the passing of the Chief Court Regulations.

9. *Registration*.—Transactions in this branch of the administration continued to show a steady rise. The Acting Resident has reviewed the statistics at some length and is inclined to doubt the accuracy of some of the figures. There appears to be room for an improvement in the rate at which work is performed in the department.

10. *Season and Rainfall*.—As a result of a scanty north-east monsoon followed by an exceptional accession of dry weather in February, March and April and an unusually heavy south-west monsoon, which caused damage to crops, the season was unfavourable to agriculture. The average yield per acre of tea and coffee, however, increased by 50 and 77 per cent., respectively.

11. *Forests*.—The facts mentioned in the Diwan's review of the annual report of the Conservator of Forests and the additional remarks of the Acting Resident thereon prove that the Darbar was fully justified in obtaining the services of a British Forest officer to examine into and report on the forest administration of the State. This report is stated to be now under consideration, and His Highness the Raja would be well advised to take advantage of the opportunity which will thus be afforded to set this important branch on a thoroughly satisfactory footing. Defalcations have, it is observed, occurred here also.

12. *Public Works*.—Expenditure in the Chief Engineer's department decreased, whilst that in the Maramat department increased. The abolition of the latter department is, however, under contemplation, and His Excellency the Governor in Council considers that this is decidedly a step in the right direction, for apart from the considerations mentioned in paragraph 41 of the Acting Resident's review which alone are sufficient to condemn the present system, the dual control over Public Works cannot

be conducive to good or economical administration. The Darbar will probably, in elaborating the revised scheme of its Public Works establishment, be able to do much to remedy the defects mentioned in paragraph 40 of Mr. Nicholson's review in regard to the distribution of the expenditure. The large differences between the drawings from the treasury and the actual outlay appear to call for early action as they point to a defective system of accounts and only open the road to dishonesty. The expenditure on sanitary works might usefully be increased.

13. *Postal*.—The Diwan has noticed the unsatisfactory results of the working of the Anchel department, and the Acting Resident has remarked * on the unreliable nature of the past statistics. These matters will doubtless form the subject of further enquiry.

Paragraphs 237 and 241 of report.

* Paragraph 42 of his review.

14. *Salt*.—From the footnote to paragraph 249 of the report, it would appear that the Diwan is in communication with the Resident in regard to the selling price of salt in the State. The outcome of this correspondence should be reported in due course.

15. *Abkari*.—A revised Abkari regulation and a change in the Abkari system—matters which were dwelt upon by Mr. Thomson last year—are considered by Mr. Nicholson to be urgently needed. The Government commends the subject to the consideration of His Highness the Raja, and trusts that the introduction of radical changes in the abkari system of the State will not be longer postponed.

Paragraph 46 of his review.

16. *Financial*.—The actuals of M.E. 1070 and 1071, the budget and revised estimates of M.E. 1072, and the budget estimates for M.E. 1073 are compared below :—

	M.E. 1070 actuals.	M.E. 1071 actuals.	M.E. 1072.		M.E. 1073 Budget estimate.
			Budget estimate.	Revised estimate.	
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Opening balance	6.64	8.70	9.62	8.68	5.24
Revenue	20.96	19.26	20.20	20.79	20.88
Expenditure	18.90	19.28	19.40	24.23	20.86
Surplus (+) Deficit (—)	+ 2.06	— .02	+ .80	— 3.44	+ .02
Closing Balance ..	8.70	8.68	10.42	5.24	5.26

In the above statement, the investment of four lakhs in Government securities, which was effected in M.E. 1072 at a cost of 4.14 lakhs, has been shown in the revised estimate of expenditure for that year. Including the value of goods in stock and Government securities, the total surplus of the State at the close of M.E. 1071 stood at 44.31 lakhs.

17. The variations in the figures given above have been explained in detail in the Diwan's report, the exhaustive memorandum which accompanies the budget estimates for M.E. 1073, in paragraph 49 of the Resident's review and in the latter officer's letter, Ref. on C. No. 1785, dated 3rd July 1897. It would save repetition of figures and render the estimates more easily adapted for purposes of reference if the Diwan's revised and budget estimates were thrown into one statement instead of being shown separately and if the explanatory remarks for these estimates were entered on pages facing the figures themselves. If it is practicable to frame the estimates for the coming year about the time the annual report is drawn up, the former might be included in the financial chapter of the report, thus bringing together all the figures and making that chapter a compact and comprehensive resumé of the finances of the State. It is usual to affix *Roman* figures to major heads of revenue and *Arabic* figures those of expenditure; this distinction prevents confusion.

