REPORT ON THE ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

1887-88

REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1887-88.

MADRAS:
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1889.

PROCEEDINGS OF THE BOARD OF REVENUE

(Separate Revenue).

J. Sturrock, Esq., C.S.

Resolution—dated 27th July 1888, No. 372A.

The Board submit to Government their Report on the Administration of the Salt Revenue in the Madras Presidency and in Orissa for 1887-88.

Chapter I.—Administration.

Re-organization of the Board of Revenue.
G.O., dated November 24, 1886, No. 1030, Revenue.
G.O., dated February 7, 1887, No. 139, Revenue.

2. The proposals for the re-organization of the Board of Revenue mentioned in paragraph 7, Clause VIII of the Administration Report for 1885-86 were sanctioned by the Secretary of State before the close of 1886-87, but the new arrangements took effect only from the beginning of the year under report.

So far as the Salt Department is concerned, the changes consisted in making the Commissioner of Salt Revenue one of the ordinary Members of the Board, with a Secretary and Assistant Secretary. The official designation of the Commissioner was altered into that of "Commissioner of Salt, Abkári and Separate Revenue."

In accordance with these changes, the following appointments were notified in the *Fort St. George Gazette*, and took effect from April 1, 1887 :—

Mr. H. W. Bliss, to be Fourth Member of the Board of Revenue and Commissioner of Salt, Abkári and Separate Revenue, *on leave.*

Mr. C. A. Galton to act.

Mr. T. Weir to be Secretary to the Commissioner of Salt, Abkári and Separate Revenue, *on other duty.*

Mr. H. Bradley to act.

Mr. E. L. Millett to be Assistant Secretary to the Commissioner of Salt, Abkári and Separate Revenue.

Commissioner.

3. Mr. Galton continued to act as Commissioner throughout the year.

Secretary.

4. Mr. Bradley acted as Secretary to the Commissioner until May 11, 1887, when he availed himself of privilege leave for three months. Mr. H. A. Sim, C.S., acted as Secretary until August 9, 1887, when he was relieved by Mr. Bradley, who continued to act till the end of the year.

Deputy Commissioners.

5. Mr. Merriman continued to hold the office of the Deputy Commissioner of the Northern Division and Mr. Sneyd that of the Central Division throughout the year.

6. Mr. Rundall, Deputy Commissioner, was in charge of the Southern Division until March 21, 1888, on the afternoon of which date he proceeded on privilege leave, handing over charge of his office to Mr. J. Walker, Assistant Collector, Cuddalore, under telegraphic orders from the Commissioner. Mr. McMaster, Assistant Commissioner, Negapatam Division, relieved Mr. Walker on March 23, 1888, and acted as Deputy Commissioner in addition to his own duties until the end of the year.

Administrative changes effected during the year and consequent alterations in the establishments of the amalgamated Salt and Abkári Department.
G.O., dated August 4, 1887, No. 752, Revenue.
G.O., dated May 25, 1887, No. 510, Revenue.

7. During the year under review, the *sanction* of the Government of India was received to the proposals for the revision of the establishments consequent upon the final abolition of the factories in the Coondapoor Circle, the result of the revision being a monthly saving of Rs. 1,551-8-0 including the pay (Rs. 60) of the Sub-Inspectors whose services were dispensed with; as also to the addition of one Sub-Inspector and two peons to *the establishment at the* Nellikuppam distillery.

G.O., dated April 27, 1887, No. 404, Revenue.
G.O., dated July 21, 1887, No. 708, Revenue.

8. The sanction of the Government of India and of the Secretary of State was obtained to the continuance for another year, from April 1, 1887, of the additional preventive establishment consisting of one Inspector, one clerk and six peons which had been previously sanctioned temporarily for two years, on account of the heavy preventive work in the Trichinopoly Circle. The sanction was accorded pending satisfactory arrangements for the suppression of the manufacture of Earth-salt in the Native State of Pudukóta. The arrangements entered into for this purpose were approved by the Government of India. Their principal conditions are—

G.Os., dated November 14 and December 5, 1887, Nos. 6945, Mis., and 1130, Revenue.

(1) The manufacture and possession of Earth-salt is strictly forbidden.
(2) All existing Salt works within the Pudukóta Territory are to be effectually destroyed.
(3) A preventive force is to be maintained by the Pudukóta State under rules similar to those of the British preventive service.
(4) The head of the force shall co-operate with the British Preventive officers on the frontier, and shall submit, through the Sirkele, to the Political Agent monthly reports on the strength and working of the force.
(5) The British Government shall pay an annual sum of Rs. 38,000 to the State as compensation.
(6) The cost of destroying the existing Salt works and of compensating the manufacturers not exceeding Rs. 5,000 will be re-imbursed to the State on proof of the actual expenditure incurred.
(7) These arrangements may be cancelled at the option of the British Government after sufficient notice if they find it to be to their interest to discontinue them.
(8) In the case mentioned in (7) *supra*, any claims for compensation shown to be justly due will receive full consideration, but the decision as to the amount payable on this account will rest with the British Government.

G.O., dated November 14, 1887, No. 1072, Revenue.

9. The control and supervision of the Abkári and Opium Department, Madras, was transferred from the Collector and Deputy Collector to the Commissioner and Deputy Commissioner of Salt and Abkári Revenue, Madras, with effect from November 16, 1887, and the Abkári establishments were simultaneously re-organized without additional cost.

G.O., dated November 14, 1887, No. 1072, Revenue.

10. In paragraph 21 of last year's Administration Report it was stated that the Inspectors of the Nílgiri and Mádanapalle Circles had been withdrawn in order to provide the saving of Rs. 7,800 ordered by the Secretary of State in his Despatch No. 47, *Revenue, dated* May 27, 1886, printed in G.O., No. 918, *Revenue*, dated October 21, 1886. These Circles were accordingly absorbed into the neighbouring Circles and a further saving, amounting to Rs. 5,672 in excess of that ordered by the Secretary of State, was thereby effected. The Nílgiri plateau was added to the Coimbatore Circle, North Wynaad to the Tellicherry Circle, and South and the whole of the South-East Wynaad to the Calicut Circle. To prevent delay in the disposal of cases, the Coimbatore Circle being an extensive charge and as the Inspector could not visit the Nílgiri Hills frequently without prejudice to his other duties, the Assistant Inspector, Aravenghát Distillery, was vested with the powers of an Abkári Inspector under Chapter VIII of (Madras) Act I of 1886. As to the Madanapalle Circle, the Kádiri taluk was added to Anantapur; Madanapalle, Ráyachóti and Váyalpád to Cuddapah; the Punganúr zemindari and Palmanér taluk to Vellore, and the Kangundi zemindari to Salem.

G.O., dated November 14, 1887, No. 1072, Revenue.

11. Sanction was sought for and obtained to the employment of an additional establishment consisting of one Sub-Inspector, two petty officers and fourteen peons on account of the extension of the Neidavasal Factory in the Negapatam Division, and to the entertainment of a temporary establishment consisting of twelve Sub-Inspectors, ten petty officers and fifty-two peons at an annual cost of Rs. 11,928 required for successfully carrying out the system of toddy tree-tapping introduced experimentally in Malabar in October 1886.

12. A new Circle, designated the Villupuram Circle with Vallavanur as its head-quarters, under the charge of an Assistant Inspector was formed during the year

3

G.O., dated January 12, 1888, No. 39, Revenue.

to prevent the smuggling of liquor from Pondicherry. This necessitated some changes in the boundaries of the Merkanam, Tirukoilúr and Cuddalore Circles. The additional force sanctioned consists of one Assistant Inspector, three Sub-Inspectors, one clerk, six petty officers and seventy-one peons at an annual cost of Rs. 10,320. As the Assistant Inspector will have to be on tour almost throughout the year, it was considered advisable to grant him a fixed travelling allowance of Rs. 60 a-month.

G.O., dated March 12, 1888, No. 207, Revenue.

13. The additional establishments required for working the Káyalpatnam extension and Kulasekharapatnam Factory leased to Dr. Dhanakoti Raju under G.O., dated 9th May 1887, No. 450, Revenue, consisting of one Assistant Inspector, three Sub-Inspectors, two clerks, seven petty officers, and thirty-six peons including seven temporary peons for six months annually at an additional annual cost of Rs. 7,236, were sanctioned by the Local Government in the year under report.

G.O., dated October 25, 1887, No. 1006, Revenue.

14. With a view to confirming some of the Acting Assistant Inspectors who had shown themselves qualified for promotion by a sufficient term of probation, the Board were authorized by Government to employ Assistant Inspectors in excess of the sanctioned scale, provided the total sanctioned strength of Inspectors and Assistant Inspectors combined was not exceeded.

G.O., dated November 2, 1887, Mis. No. 1026, Rev.
G.O., dated November 4, 1887, Mis. No. 1036.

15. The head-quarters of the Inspector, Ganjam Circle, were transferred from Ganjam to Humma on account of the unhealthiness of the former place, and those of the Guntúr Circle to Bezváda as the latter place is more central than Guntúr.

G.O., dated February 22, 1887, No. 192, Revenue.

16. Of the three steam launches belonging to the Salt Department (the "Florence," the "Curlew" and the "Beatrice") the first two proved failures, and steps have been taken to sell them. A new boiler has been obtained for the "Beatrice" from Messrs. Belliss and Co., Engineers, Birmingham.

17. The review of the operations in the Province of Orissa, during the year 1887-88, will be found appended to this report. A copy of the report will be sent to the Board of Revenue, Lower Provinces.

CHAPTER II.—LEGISLATION.

G.O., dated January 11, 1888, Mis. No. 22, Rev.

18. No legislation affecting the Department took place during the year under review. The Bill for the consolidation and amendment of the laws relating to the Salt Revenue having been reviewed by the Board and submitted to Government was revised in the Revenue Department with reference to the remarks of the Board in communication with the Acting Commissioner and finally transferred to the Legislative Department for introduction into the Legislative Council at an early date. Rules under Section 27, Clause (*e*) and Section 28 of the Salt Laws Amendment Act (Madras) I of 1882 were framed by Government during the year for the regulation of the export of Salt to the Straits Settlements; these rules admit of the removal of Salt from a Salt Factory or Depôt for export under bond for payment of duty with an allowance for wastage on the whole consignment not exceeding 5 per cent.

G.O., dated April 28 1887, No. 406, Revenue.

CHAPTER III.—DISTRICT GAZETTED OFFICERS.

G.O., dated November 23, 1887, Mis. No. 7169, Revenue.

19. There were no promotions amongst the Assistant Commissioners during the year, but one officer was reduced from the third to the fourth grade for 6 months as a punishment for the perfunctory manner in which he discharged his duties whilst holding the office of the Deputy Commissioner, Northern Division.

CHAPTER IV.—SALT FACTORIES AND DEPÔTS.

20. The Excise System was not extended during the year. The number of factories at work was the same, viz., 40 under Excise and 6 under Monopoly.

21. Of the applications received for the reopening of the Kulasekharapatnam Factory, and the extension of the Káyalpatnam Factory, Government in their Order, January 31, 1887, No. 125, Revenue, resolved to accept that of Dr. Dhanakoti Raju, a native of the Tinnevelly District and an M.D. of the Madras University. The lease runs for 20 years, the lessee undertaking to use improved processes of manufacture and to produce a superior quality of Salt, and agreeing that if his Salt should be found upon analysis inferior to the average of the Salts examined for the Salt Commission, it shall be liable to confiscation.

22. Messrs. Best and Company, to whom the right of manufacturing Salt in the Manambádi Factory under the Excise System was leased out for a period of ten years (G.O., dated September 11, 1883, No. 1106, Revenue), gave three months' notice of their intention to terminate their tenancy. The surrender was accepted and sanction was obtained to work the factory on the Monopoly System for the supply of Salt to the French Government as considerable difficulty has been experienced in procuring Salt of good quality at reasonable rates.

G.O., dated January 16, 1888, No. 49, Revenue.

23. The area of manufacture at the Pákala Factory was extended by the assignment of 18·92 acres of adjacent waste lands which were sold by auction for Rs. 4,270-11-0.

24. Applications continued to be received during the year from persons willing to construct works and reopen old factories on the Excise System. They were not complied with as it was not considered advisable to extend the Excise System any further pending the eventual decision by Government of the question of reverting to the Monopoly.

CHAPTER V.—ESTABLISHMENTS.

Establishments.

25. The following statement shows the sanctioned subordinate establishments with the changes effected during the year:—

	PERMANENT.																		TEMPORARY.				FISH-CURING ESTABLISHMENTS.			
	Inspectors on Rupees				Assistant Inspectors on Rupees			Sub-Inspectors on Rupees					Abkári Superintendents and Assistant Superintendents on Rupees	Clerks, Shroffs, &c., on Rupees				Subordinates on Rupees*	Clerks, Accountants, &c., on Rupees			Subordinates on Rupees*	Superintendents on Rupees	Subordinates on Rupees	Total Number of Hands.	Total cost per mensem.
	400.	350.	300.	250.	175.	150.	125.	70.	60.	50.	40.	30.	200 to 50.	100 and over.	75 to 100.	50 to 75.	Under 50.	17½ to 5.	100 and over.	75 to 100.	50 to 10.	40 to 5.	15 to 4.	8 to 5.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
																										RS.
Strength at the beginning of the year	8	12	15	21	26	27	26	22	34	50	68	98	3	7	3	19	259	5,105	1	1	31	919	130	149	7,034	†94,935¼
Sanctioned during the year ..	..	..	..	..	1	..	2	‡3	‡5	‡6	‡7	‡ 9	§2	2	6	2	34	258	..	..	2	71	8	16	434	6,428¾
Abolished during the year ..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	1	49	209	1	1	5	5	2	7	284	3,175½
Strength at the end of the year	8	12	15	21	27	27	28	‡25	‡39	‡56	‡75	‡107	§2	8	9	20	244	5,154	..	..	28	985	136	158	7,184	98,188½

* Including non-continuous service men employed as line-guards during the manufacturing season.
† The difference of Rs. 87½ between this figure and that shown as the cost at the end of 1886-87 in the Administration Report for that year is due to a mistake in calculation.
‡ Includes the following temporary Sub-Inspectors sanctioned to prevent illicit tree-tapping on the West Coast:—

First-grade ..	1
Second-grade ..	2
Third-grade ..	2
Fourth-grade ..	2
Fifth-grade ..	5
Total ..	12

§ To assist the Chemical Examiner in making analyses for the Salt Department.

Inspectors.	Sanctioned.	Actually employed.
1st grade	8	3
2nd ,, ...	12	7
3rd ,, ...	15	5
4th ,, ...	21	27
Total ..	56	42*
Assistant Inspectors.		
1st grade	27	35
2nd ,, ...	27	23
3rd ,, ...	28	27
Total ..	82	85
Grand Total ..	138	127
Sub-Inspectors.		
1st grade	24	13
2nd ,, ...	37	30
3rd ,, ...	54	45
4th ,, ...	73	59
5th ,, ...	102	136
Total ..	290	283
Temporary Sub-Inspectors.		
1st grade	1	..
2nd ,, ...	2	1
3rd ,, ...	2	..
4th ,, ...	2	4
5th ,, ...	5	6
Total ..	12	11

* Including Probationary Inspectors.

26. The statements in the margin show the number of Inspectors, Assistant Inspectors and Sub-Inspectors at the end of the year, as compared with the sanctioned scale. The sanctioned strength of Inspectors and Assistant Inspectors combined is not yet worked up to, although the sanctioned number of Assistant Inspectors has been exceeded—*vide* paragraph 14.

27. As compared with 1886-87, there was a net increase of three Assistant Inspectors and thirty Sub-Inspectors—*vide* paragraphs 9 to 13. By the abolition of the Madanapalle Circle and its absorption into the neighbouring circles, there was a decrease of two Sub-Inspectors.

28. Two officers on Rs. 60—5—90 and Rs. 30—3—45, who were sanctioned permanently to assist the Chemical Examiner in making analyses for the Salt Department in 1886-87, have been included in the strength sanctioned during the year, as it was decided that their cost was debitable to Salt (*vide* Government Order, dated September 17, 1887, No. 1025, Financial).

G.O., dated November 23, 1886, No. 1025, Revenue.

29. A Sub-Inspector and two peons were employed throughout the year at the bonded warehouse at Arkónam, under the sanction conveyed in the order marginally noted, the distillers bearing the cost. These have not been included in the above figures.

30. The following statement shows the alterations of subordinate establishments :—

Circle or Office.	Authority.	Cause of alterations.	Establishment affected. Clerks and Shroffs. Permanent.	Clerks and Shroffs. Temporary.	Menials. Permanent.	Menials. Temporary.
1	2	3	4	5	6	7
	Reductions.					
Central office ..	G.Os., dated November 24, 1886, No. 1030; February 7, 1887, No. 139; and March 8, 1888, No. 196, Revenue.	Reconstitution of the Board of Revenue.	2	7	1	2
Naupada ..	G.O., dated June 2, 1887, No. 535, Revenue.	Revision of establishments.	..	..	5	2
Madras Town ..	G.O., dated November 14, 1887, No. 1072, Revenue.	Transfer of control of Opium and Abkári Departments from the Collector to the Commissioner and Deputy Commissioner.	41	..	59	..
Merkanam ..	G.O., dated January 12, 1888, No. 39, Revenue.	Transfer of a party to Villupuram Circle.	..	..	6	..
Cuddalore ..		Do. do. ..	..	..	6	..
Morekolam ..	G.O., dated June 22, 1887, No. 602, Revenue.	Boat tindal transferred to permanent establishment.	..	..	..	1
Coondapoor ..	G.O., dated August 4, 1887, No. 752, Revenue.	Abolition of the Excise Factories of Angali, Harnad and Vaderhobli.	6	..	24	..
Nílgiris ..	G.O., November 14, 1887, No. 1072, Revenue.	Abolition of the circle ..	1	..	12	..
Madanapalle ..		Do. do. ..	1	..	96	..
		Total ..	51	7	209	5

Circle or Office.	Authority.	Cause of alterations.	Establishment affected. Clerks and Shroffs. Permanent.	Clerks and Shroffs. Temporary.	Menials. Permanent.	Menials. Temporary.
1	2	3	4	5	6	7
	Additions.					
Central office ..	G.Os., dated November 24, 1886, No. 1030; February 7, 1887, No. 139; and March 8, 1888, No. 196, Revenue.	Reconstitution of the Board of Revenue.	38	..	11	..
Ganjam ..	G.O., dated June 2, 1887, No. 535, Revenue.	Revision of establishments.	..	..	5	2
Yellamanchili ..	G.O., dated August 24, 1887, No. 837.	Increase in preventive work necessitating additional clerical assistance.	..	1	..	..
Madras Town ..	G.O., dated November 14, 1887, No. 1072, Revenue.	Transfer of control of Opium and Abkári Departments from the Collector to the Commissioner and Deputy Commissioner.	3	..	31	..
Villupuram ..	G.O., dated January 12, 1888, No. 39, Revenue	Prevention of smuggling round the Pondicherry frontier.	1	..	89	..
Cuddalore ..	G.O., dated May 25, 1887, No. 510, Revenue.	Strengthening the guarding establishment on account of the increase in operations in the Nellikuppam Distillery.	..	..	2	..
Tranquebar ..	G.O., dated November 14, 1887, No. 1072, Revenue.	Extension of the Neidavasal Salt pans.	..	..	16	..
Morekolam ..	G.O., dated June 22, 1887, No. 602, Revenue.	Boat tindal transferred to permanent establishment.	..	..	1	..
Káyalpatnam ..	G.O., dated March 12, 1888, No. 207, Revenue.	Extension of pans and the opening of the Kulasekharapatnam Factory.	2	..	36	7
Tellicherry ..	G.O., dated November 14, 1887, No. 1072, Revenue.	Prevention of illicit tree-tapping.	..	..	..	30
Calicut ..		Prevention of illicit tree-tapping and transfer of a party from Nílgiri Circle.	..	..	5	20
Pálghat ..		Prevention of illicit tree-tapping.	..	..	..	12
Coimbatore ..		Addition of the Nílgiri plateau to the Coimbatore Circle.	..	..	7	..
Trichinopoly ..	G.O., dated August 23, 1887, Mis. No. 833, Revenue.	Increase in preventive work necessitating additional clerical assistance.	..	1	..	..
Salem ..	G.O., dated November 14, 1887, No. 1072, Revenue.	Absorption of the Madanapalle Circle in the neighbouring circles.	..	..	6	..
Vellore ..			..	..	15	..
Cuddapah ..			..	..	22	..
Anantapur ..			..	..	12	..
		Total ..	44	2	258	71

31. During the year under report sanction was obtained for the entertainment of six petty officers and seven peons for the supervision of the seven fish-curing yards named in the margin, and of an additional peon for guarding the fish-curing yard at Tellicherry as it was found impossible for one peon to watch the yard. During the year, twenty-one yards were transferred from temporary to permanent and some cases in which the establishments for permanent yards had been wrongly calculated were put right. The net result of these changes, exclusive of the Assistant Inspector and five Sub-Inspectors sanctioned for the supervision of fish-curing yards on the West Coast was as under :—

Fish-curing Establishments.

Manchinillapetta—G.O., dated August 6, 1887, No. 763.
Mannapuram—G.O., dated August 16, 1887, No. 800.
Nambithalai—G.O., dated December 20, 1887, No. 7844.
Shirur—G.O., dated May 7, 1887, No. 439.
Suratkal—G.O., dated August 4, 1887, No. 747.
North Beypore—G.O., dated June 18, 1887, No. 3520.
Cochin—G.O., dated August 23, 1887, No. 834.
Tellicherry—G.O., November 29, 1887, No. 7327.

	Annual cost. RS.
Cost of permanent establishments at permanent fish-curing yards ...	7,836
Do. of temporary do. at do. do. ...	3,228
Do. of do. do. at temporary yards	10,747
Total ...	21,811

32. One hundred and ninety officers were dismissed during the year as against one hundred and eighty-four in the preceding year.

Casualties—Dismissals.

33. Of the total number of officers dismissed, twelve were superior officers and the rest menials. Two of the former and thirteen of the latter were dismissed after conviction for offences committed in their capacity as public servants. The remainder were removed chiefly for such reasons as absence without leave, overstaying leave and insubordination. The two superior officers who were dismissed after conviction were Assistant Inspectors; one Mr. Palmer was prosecuted on a charge of criminal breach of trust as a public servant for having passed out 400 maunds of salt from the Chinna Ganjam Factory without collecting the duty thereon under a pass for only 40 maunds. The other, Mr. Edwards, was convicted of criminal breach of trust as a public servant and of framing an incorrect record. This case took place at the Madras Salt Depôt where it was discovered that the Assistant Inspector was in the habit of passing out larger quantities of salt in the sales for transit by rail, than he entered in the books. There were six other cases of dismissals among Inspectors and Assistant Inspectors during the year under report, there having been none in the preceding year. One Inspector was dismissed for defrauding Government by the submission of false travelling allowance bills supported by diaries containing entries of fictitious itineration. Criminal proceedings could not be instituted against him as he was reported to be incurably insane. The Assistant Inspector attached to that circle during the time the fraudulent transactions referred to above occurred was also dismissed, as there was moral certainty that he had intentionally aided the Inspector by helping to conceal the fraud. One Assistant Inspector was dismissed for irregularities at the distillery of which he was in charge, another for assaulting a petty officer without provocation and for general neglect of duty, a third for insubordination, for preferring false complaints and combining with his subordinates, against his Inspector, and the fourth for idleness and inefficiency. One Sub-Inspector was dismissed for repeated disobedience of orders in issuing salt to merchants from heaps other than those mentioned in the delivery orders owing to which the true wastage in the heaps could not be ascertained. Three clerks were dismissed, two for absenting themselves without leave and the third for absconding.

34. Minor punishments (suspensions, reductions, &c.) were imposed in 1,717 cases as against 830 in the preceding year. They include the cases of one Inspector reduced from the 2nd to the 3rd grade for six months as a punishment for the perfunctory manner in which he discharged his duties while acting as Assistant Commissioner and of one Assistant Inspector reduced from the 2nd to the 3rd grade for making false accusations against his Inspector. In a large number of instances the suspension and reduction of subordinates were the result of the accumulation of black marks awarded for recurring petty offences.

Minor punishments.

35. The number of officers, mostly petty officers and peons, who resigned their appointments during the year was one hundred and seventy-six against one hundred and seventy-four in the preceding year. Among the superior officers, one Inspector who had been for a long time on sick leave resigned his post as the climate did not suit him. Another officer of the same class tendered his resignation just as he was about to be reported to the Board for general neglect of duty. One Assistant Inspector resigned as the work of the department did not suit him and another as his state of health did not permit of his serving in the department.

Resignations.

36. A comparative statement of the number of punishments imposed (not of officers punished) in the past and preceding years is subjoined, from which it will be seen that the proportion of punishments of all kinds to total strength has risen from 14·4 *per cent.* to 26·5. This increase is almost wholly accounted for by the increase under fines which rose from 392 to 1,241. It occurred chiefly in the Chatrapur, Chicacole, Chingleput, Negapatam and Calicut Divisions and is due to the issue of orders to punish absence without leave by a fine in addition to stoppage of pay which was formerly the only punishment given for this offence.

General remarks.

9

COMPARATIVE STATEMENT OF DEPARTMENTAL PUNISHMENTS.

Class.	Year.	Strength.	Dismissed.	Degraded.	Suspended.	Fined.	Total.	Percentage.
1	2	3	4	5	6	7	8	9
Inspectors and Assistant Inspectors.	1886-87	135	..	4	1	..	5	3·7
	1887-88	**138**	**8**	**2**	..	..	**10**	**7·2**
Sub-Inspectors	1886-87	272	1	..	6	4	11	4·0
	1887-88	**302**	**1**	**2**	**4**	..	**7**	**2·3**
Assistants to Chemical Examiner.	1886-87	..	..	..	..	..	..	.
	1887-88	**2**	..	..	..	..	..	..
Clerks and Shroffs ..	1886-87	324	2	2	2	6	12	3·7
	1887-88	**309**	**3**	**2**	**4**	**11**	**20**	**6·4**
Menials	1886-87	6,303	181	79	341	382	986	15·6
	1887-88	**6,433**	**178**	**73**	**389**	**1,230**	**1,870**	**29·07**
Total ..	1886-87	7,034	184	85	353	392	1,014	14·4
	1887-88	**7,184**	**190**	**79**	**397**	**1,241**	**1,907**	**26·5**

37. During the year eight appeals were presented to the Board against punishments imposed by officers of the department. The decisions appealed against were revised in three cases only. In the remaining cases the punishments were confirmed.

CHAPTER VI.—SEASON, MANUFACTURE AND STORAGE.

38. Except in the Chatrapur and Chicacole Divisions the season was one of the most favorable on record for Salt manufacture. In the former Division, there were frequent heavy showers, and the high tidal wave of May 25, 1887, did considerable damage to the works, while the heavy rains of June and July entirely stopped manufacture both at Surlá and at Ganjam. In the Chicacole Division, the season was more adverse than in the preceding year. Occasional heavy showers of rain in May seriously interfered with manufacturing operations and virtually put an end to manufacture early in June at Naupada, Calingapatam and Kuppili. In the Masulipatam Division, the rains of May and June stopped manufacture in the Penugudurn and Mogaltur Factories, while at Manginapudi and Nizampatam manufacture continued till the beginning of July. The rainfall was on the whole much less than in 1886-87. A cyclone swept over the Kistna district on the 30th August and caused some damage to the coverings of heaps in the Manginapudi Factory, the loss of Salt being estimated at 444 maunds. The rainfall in the Nellore Division was unusually heavy towards the latter portion of the year, more especially at the southern factories, but no damage was done to the Salt works. In the Chingleput Division, the quantity of rain which fell during the four months, beginning with April, was very small when compared with the previous years; but the rainfall during the last five months of 1887 was considerably above the average. This heavy rainfall delayed storage and transport to a great extent. With the exception of the damage done to bunds and fences and the loss of about 15,000 maunds of Salt which lay on the drying grounds of the Ennore Factories untransported, nothing serious happened. The total rainfall registered in the Negapatam Division was considerably in excess of the average and of the quantity recorded during the preceding year, but the months of manufacture were comparatively dry. The rainfall was extraordinarily heavy in the months of October, November and December and heavy floods caused serious injuries to works, to the Salt in store and to that awaiting storage. In the Cuddalore Circle some works, such as peons' lines, embankments, roads and sluices, were seriously damaged. In the Tinnevelly Division, though the total rainfall during the year under review was heavier than in the previous year, it did not interfere with manufacturing operations. The rainfall on October 21, 1887, caused some damage to roads and patrol paths in the Kuttanguli Circle and swept away the mud covering of some of the heaps on the platform in the Muturagunáthapatnam Factory. At some of the Excise Factories, the commencement of manufacture was retarded in consequence of the neglect of the licensees to carry out the necessary works early in the season.

Season very favorable.

Manufacture.

39. Appendix A shows in detail the quantity of Salt manufactured and stored in each factory during the year. The total quantity received into store amounted to 88,67,644 against 48,09,138 maunds in the previous year as shown below:—

Divisions.		Quantity received into Store. 1886-87.	1887-88.	Increase or decrease per cent.
		MDS.	MDS.	
Chatrapur	Monopoly	3,85,632	2,97,223	— 22·92
	Excise	2,01,645	64,536	— 67·99
Chicacole	Monopoly	...	55,153 †	...
	Excise	7,57,422	5,21,601 ‡	— 31·13
Masulipatam	Monopoly	...	...	...
	Excise	5,18,774	7,09,454	+ 36·76
Nellore	Monopoly	1,16,957	4,59,007	+ 292·45
	Excise	3,16,191	8,35,860	+ 164·35
Chingleput	Monopoly	...	...	...
	Excise	11,65,155	29,57,110 §	+ 153·79
Negapatam	Monopoly	...	17,724 ‖	...
	Excise	3,50,402 *	12,96,048	+ 269·87
Tinnevelly	Monopoly	...	...	...
	Excise	9,96,960	16,53,928	+ 65·89
Total ...	Monopoly	5,02,589	8,29,107	+ 64·96
	Excise	43,06,549	80,38,537	+ 86·66
Grand Total ...		48,09,138	88,67,644	+ 84·39

* Exclusive of 31,200 maunds manufactured in the season of 1887, but taken into store in 1886-87.
† There was no manufacture at Balacheruvu in 1886-87.
‡ Exclusive of 4,800 maunds manufactured in the season of 1888, but taken into store in 1887-88.
§ Exclusive of an estimated quantity of 3,54,757 maunds manufactured in the season of 1887, but remaining unstored at the end of 1887-88.
‖ There was no manufacture at Kuttumavadi in 1886-87.

40. There was a net increase of 3,26,518 maunds in the outturn of Government Salt as compared with the preceding year. The decrease in the Chatrapur Division was due to the bad *season at Ganjam. There was no manufacture* at Balacheruvu in the preceding year, as there were large stocks in hand. Hence the increase in Chicacole. The increase in Nellore was due to the extension of operations, the stock at Chinna Ganjam being very low at the commencement of the year. In the Negapatam Division, the Kattumavadi Factory which is still under the Monopoly System and which it was under contemplation to close, was *worked* during the year; in the preceding year there was no manufacture at that factory. There was a very large increase in the quantity of salt manufactured under the Excise System. The net increase of 40,58,506 maunds was, as stated above, due to the favorable character of the season. The quantities manufactured in the ten preceding years are noted in the margin. It will be observed that the outturn in 1887-88 was larger than that of any of the preceding ten years.

	MAUNDS.
1877-78	48,10,078
1878-79	72,26,043 *
1879-80	43,02,590 *
1880-81	78,21,149 *
1881-82	60,87,362 *
1882-83	66,99,315 *
1883-84	60,24,472 *
1884-85	75,78,432 *
1885-86	57,19,961 *
1886-87	48,09,138 *

* Including excise salt.

Results of the working of the steam pumps.

41. Steam-pumping machinery was used at Karasa in the Vizagapatam District by Messrs. Stuart Hall and Company and at *Manambádi* by *Messrs.* Best and Company. The area worked at Karasa remained the same as in the previous year, 116·03 acres. Salt was first scraped on February 24, 1887, and manufacture was continued up to July 2, 1887. The quantity of Salt brought into store was 15,495 maunds as compared with 37,647 maunds in the preceding year and 64,906 maunds in 1885-86. The decrease was entirely due to the bad season. The cost of Salt was 1 anna 6·5 pies per maund. The result of the work done at Manambádi was unsatisfactory. The total quantity of Salt brought into store was 26,422 maunds as against 16,674 in 1886-87 and 27,024 maunds in 1885-86. The expenditure incurred in working the machinery cannot be ascertained. That Messrs. Best and Company were not satisfied with the financial result is evident from their having surrendered the lease of the factory.

CHAPTER VII.—PROGRESS OF THE EXCISE SYSTEM.

Excise System in operation in forty factories.

42. The Excise System was in operation in forty factories, as in *the preceding year, there having been no further extension of that system during the year under report.*

Quantity manufactured.

43. *The quantity of Salt manufactured* under the Excise System amounted to 80,12,137 *against* 43,37,749 maunds in 1886-87. The large increase in the outturn was, as already stated (*vide* paragraph 40), due to the unusually favorable season and had an appreciable effect in lowering prices in the south of the Presidency.

Price of Excise Salt.

44. The subjoined statement shows the maximum, minimum and average prices realized by the licensees in 1887-88 as compared with the preceding year:—

Division.	1886-87. Maximum price.	1886-87. Minimum price.	1886-87. Average price.	1887-88. Maximum price.	1887-88. Minimum price.	1887-88. Average price.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	0 3 6	0 3 3	0 3 5·7	0 12 0	0 3 6	0 6 0·6
Chicacole	0 7 9	0 2 3	0 4 5·6	1 3 9	0 3 9	0 9 2·6
Masulipatam	0 12 0	0 2 3	0 4 9·5	0 10 0	0 3 0	0 4 11·09
Nellore	0 8 0	0 0 1	0 3 9·9	0 8 0	0 2 0	0 3 3·6
Chingleput	0 12 0	0 3 0	0 6 8·2	0 12 6	0 4 0	0 6 3·2
Negapatam	1 0 0	0 2 6	0 7 1·0	0 12 0	0 2 8	0 6 2·2
Tinnevelly	0 14 1	0 3 0	0 6 1·0	1 0 0	0 2 0	0 6 1·7
Average ..	..	..	0 5 7·3	..	..	0 6 1.1

45. It will be observed that except in the two Northern Divisions, where there was a considerable increase in the price of Salt, Excise prices were generally lower *than in the preceding year. In the north* of the Presidency prices *gradually rose* as the year advanced, while in the south exactly the opposite occurred. Owing to the unfavorable character of the season and the *late commencement* of manufacture by the licensees, who neglected to execute the works, the *quantity of Salt manufactured* in the single Excise Factory of the Chatrapur Division, was only 65,000 against 2,02,000 maunds in 1886-87. Matters were made worse by the restriction of sales at Ganjam, which became necessary *on account of the unusually heavy demand* from *Orissa in consequence* of the cessation of manufacture on the Chilka Lake. Excise prices which ranged *from 3* annas 6 pies to 4 *annas per maund* from April to October 1887, suddenly *rose to* 12 *annas per maund in November 1887—the month in which* the sales were restricted at Ganjam—and continued to rule high till the end of the year. To keep down these high prices as well as to relieve pressure on Ganjam, two heaps of the reserve stocks of Government Salt at Surlá were sold by auction every fortnight. The firm of Native *capitalists* who monopolise the manufacture and *sale of Salt in this Factory*, purchased all the *Government Salt sold* by auction, *except two heaps, and were* thus in a *position to command the market.* In the Chicacole Division the stocks at the beginning of the *year were low, manufacture* was a partial failure, and the stocks of Government Salt at Balacheruvu—a Monopoly Factory—ran out in October 1887. Prices gradually rose in consequence. At the beginning of November 1887, *the price of Excise Salt* at Calingapatam had risen to 14 annas a maund *ex* duty; orders were therefore issued to sell by auction one *and subsequently two* heaps of the Monopoly Salt in store at Naupada fortnightly at an upset *price of Rs. 2-3-0 a maund. Similar* instructions were issued for the disposal of a portion of the Monopoly stock at Karasa with the view of restricting the Excise prices at that factory which had risen to 9 annas 3 pies per *maund in October.* The *maximum* price realized in the Division was, at Calingapatam, Rs. 1-3-9 a maund, which may be attributed to the exhaustion of stocks there and at Kuppili, and to the lowness of stocks at Konada and Bimlipatam. Prices, however, went down when the Salt *manufactured in the season of* 1888 was placed in the market. In the Masulipatam Division, all the factories except Pandraka worked under the Excise System. The Penugunduru licensees being in the hands of a capitalist *who virtually had the monopoly of the* market, the price of Salt ranged between 7 and 10 annas a maund. At Mogaltur although there were two factions among the licensees, the poorer of

whom transferred their Salt to a few capitalists, who however did not form themselves into a company, prices varied from 4 to 8½ annas, the average for the year being 5 annas 7 pies per maund. There was a steady fall as the year advanced which may be ascribed to the accumulation of stocks and the periodical auction sale of Government Salt. At Manginapudi and Nizampatam prices varied but little. Owing to the large stocks at the former factory the licensees were unable to charge more than from 3 to 3½ annas a maund, while at Nizampatam prices ranged from 3 annas 2 pies to 3 annas 11 pies, which was due to the Manginapudi Factory on the north selling at 3 to 3½ annas, and Chinna Ganjam on the south, which is worked on the Monopoly System, selling at 3 annas per maund *ex* duty. The capitalists at the Manginapudi and Nizampatam Factories attempted to restrict manufacture so as to be able to raise prices, but some of the licensees who had no Salt in store began to work their pans and the other licensees followed suit, so that only a few pans were ultimately left waste. In the Nellore Division, there are two Monopoly Factories, Chinna Ganjam in the extreme north and Dugarázpatnam in the south. At Kanuparti, the maximum price realized was only 3 annas 5 pies, the bulk of the Salt being sold at 3 annas per maund. At Pákala, the price never fell below 3 annas, and at Iskápalle it ranged from 2 annas 6 pies to 3 annas 3 pies. At Kistnapatam it varied from 2 annas to 8 annas a maund. The quantity sold at the former rate amounted to about 16,000 maunds which was delivered under a contract entered into by the licensees with certain Madras merchants. The bulk of the Salt was sold at 4 annas, only 11,233 maunds being sold at the 8 annas rate. Almost the whole of this quantity was disposed of in April 1887 before the new stocks came in and the prospects of manufacture in the Chingleput Division were known. Auction sales of Monopoly Salt were resumed at the end of that month to meet the failure of Excise stocks. In the Tada Circle of the Chingleput Division, Excise prices were high at the beginning of the year, but as the new Salt came in, and owing to the periodical sales of Government stock, there was a considerable fall until the last quarter of the year, when owing to the death of one of the partners of the firm which represented the majority of the licensees, the powers-of-attorney granted by them became invalid and the sale of their Salt had to be stopped for a time. In the Madras Depôt the price of Salt was as high as 8 annas owing to the small stock at the beginning of the year, but when the Salt of 1887-88 was brought into store, prices fell and Salt was sold at 6 and 7 annas a maund. 10,04,950 maunds were sold at the former rate and 2,01,406 at the latter. Messrs. Arbuthnot and Co., the agents of the majority of the licensees of the Ennore and Covelong Circles, have entered into an agreement with the Madras Salt Trading Company for the sale of all the Salt manufactured for them up to the end of 1888-89, which practically leaves the control of the price of Salt at Madras in the hands of that Company. The average price realized by the Merkánam licensees amounted to 5 annas 3 pies. In the first quarter of the year prices went up as high as 12 annas which was due to stocks being low, but as they increased there was a fall; and the maximum price during the last three quarters did not exceed 6 annas. In this and in the Ennore and Covelong Circles the agents of the licensees stopped manufacture when operations were in full swing as more than the dittam prescribed by them had been scraped. Although the firm of Subbiah Pandaram and Company continued to hold the monopoly throughout the whole of the Tanjore District, prices were considerably lower at all the factories of the Negapatam division than in the previous year, owing to the increased stocks in the year under review. In the Tinnevelly division, prices averaged about 6 annas 1 pie. The highest price realized was at the Theethandathanam and Morekolam Factories, where 394 and 109 maunds, respectively, were sold at 1 rupee per maund in June 1887. This was the last month in which the agents of the licensees realized the high prices which caused the quarrel referred to in the last sentence of paragraph 58 of the Administration Report for 1886-87. This dispute having been arranged, the agents gradually reduced their price, so that from the month of September prices never exceeded 6 annas at Morekolam and 5 at Theethandathanam. The fall in prices in the latter half of the year in this division was most marked. It was to a great extent the result of the purchase by Government of 1,28,000 maunds for the fish-curing yards on the West Coast at 3 annas per maund.

46. The consumer continued to derive no advantage by the change from Monopoly to Excise. The shortcomings of the Excise System have been fully dealt with in Board's Proceedings, No. 395, dated August 23, 1887, and No. 276, dated May 19, 1888, so that further remarks are unnecessary here. It is of importance to note that the enhancement of price to the consumer is not limited by the increased rates at the factory. The uncertainty in the price must give a great advantage to the retail dealer in regulating the price to the consumer.

47. Complaints are received from almost every Division that the licensees do not take proper care of the works, but allow them to fall into disrepair. The Department has in very many instances to undertake the execution of the works which are neglected by the licensees, more especially those required for the protection of the revenue, as otherwise manufacture cannot be allowed to begin and stocks must run low, which must at all risks be prevented if possible. The commencement of manufacture was on this account considerably retarded in the year under review by the neglect of the licensees in several factories to carry out works. It was hoped that under the Excise System Government would be relieved of the care of works. Unfortunately this has not been the case, and the state of semi-responsibility for works under which Inspectors now suffer is most irksome and unsatisfactory.

48. There were several disputes during the year between the licensees and their agents. This was particularly the case in the Chingleput Division. The dispute in the Tada, Morekolam and Vattanam Circles have already been referred to in paragraph 45. In the Ennore Circle, some of the licensees have begun to show signs of dissatisfaction with their agents. In the Covelong Circle, some of the licensees gave powers-of-attorney to one firm in the first instance and then revoked those powers and executed others in favor of another firm. Some of these again revoked the fresh powers-of-attorney and renewed their relations with their original agents. The result was a succession of civil suits, pending the decision of which the Salt manufactured by the licensees could not be sold. These facts tend to show that the licensees are not satisfied with their position in the hands of capitalists.

CHAPTER VIII.—STOCKS AND ISSUES.

Stocks and Issues.

49. Appendix C shows the quantity of Salt in hand, the quantity received by manufacture, import, &c., and the quantity expended during the year at each Factory, Depôt and Port. An abstract is appended.

RECEIPTS AND ISSUES OF SALT.

Divisions.	Stock at the beginning of the year. Actual quantity in Store.	Wastage remaining to be written off.	Total.	Received into Store during the year. From Manufacture.	By Importation.	Gain by weighment.	Miscellaneous Receipts.	From other Divisions.	Total.	Total in hand and received.	Expended during the year. Home and Inland Consumption.	Supplied for curing fish.	Sent to other Divisions.	Sold to French Government.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Special.	Total expended.	Balance. Actual quantity in Store.	Wastage remaining to be written off.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
GOVERNMENT SALT.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur	2,40,566	9,240	2,49,806	2,97,223	..	87	..	..	2,97,310	5,47,116	4,05,962	4,694	..	..	..	4,10,656	24,473	6	4,35,135	1,07,995	3,986
Chicacole	4,67,658	2,922	4,70,580	55,153	..	1	† 668	..	55,822	5,26,402	1,70,698	9,216	..	..	..	1,79,914	11,139	..	1,91,053	3,28,913	6,436
Masulipatam ..	1,33,423	1,333	1,34,756	(a) 28,124	..	..	..	..	28,124	1,62,880	76,135	6,521	..	1,440	..	84,096	6,834	10	90,940	68,340	3,660
Nellore	1,35,015	10,275	1,45,290	4,59,007	..	314	..	..	4,59,321	6,04,611	2,45,926	2,842	..	..	..	2,48,768	17,204	4	2,65,976	3,37,567	1,086
Chingleput	36,808	24,826	61,634	..	..	..	§ 34,560	..	34,560	96,194	4,921	5,473	..	40,265	..	50,659	24,317	1,553	76,529	16,530	3,135
Negapatam	46,324	726	47,050	17,724	..	..	(b) 13,108	..	30,832	77,882	1,680	7,631	..	13,200	(e) 2	22,513	1,131	..	23,644	54,177	61
Tinnevelly	11,389	642	12,031	(a) 11,216	..	..	(b)(g) 1,37,444	..	1,48,660	1,60,691	..	15,654	1,28,000	..	(f) 8	1,43,662	1,252	..	1,44,914	15,525	252
Calicut (West Coast).	1,00,002	1,624	1,01,826	..	3,804	82	..	1,28,000	1,31,886	2,33,712	74	99,269	..	6,000	(c) 12	1,05,355	1,486	1,396	1,08,237	1,22,799	2,665
Total of Govt. Salt.	11,71,185	51,788	12,22,973	8,68,447	3,804	484	1,85,780	1,28,000	11,86,515	24,09,488	9,05,396	1,51,300	1,28,000	60,905	22	12,45,623	87,833	2,969	13,36,428	10,51,846	21,214
EXCISE SALT.																					
Chatrapur	1,62,310	1,216	1,63,526	64,536	..	..	..	..	64,536	2,28,062	1,72,362	..	..	..	..	1,72,362	4,608	..	1,76,970	47,730	3,362
Chicacole	1,40,294	13,182	1,53,476	* 5,26,401	..	25	‡ 355	..	5,26,781	6,80,257	5,64,711	..	..	..	(b) 371	5,65,082	29,348	..	5,94,430	79,677	6,150
Masulipatam ..	3,41,638	6,351	3,47,989	7,09,454	..	22	..	..	7,09,476	10,57,465	4,12,088	..	..	..	..	4,12,088	26,783	..	4,38,871	6,14,661	3,933
Nellore	14,711	5,836	20,547	8,35,860	..	82	..	..	8,35,942	8,56,489	6,36,095	..	..	..	..	6,36,095	13,165	..	6,49,260	2,01,994	5,235
Chingleput	3,90,073	39,043	4,29,116	29,57,110	..	920	3,624	..	29,61,654	33,90,770	19,55,433	..	..	..	§ 34,562 (h)	19,89,995	70,353	..	20,60,348	12,92,928	37,494
Negapatam	41,185	11,685	52,870	12,64,848	..	74	..	..	12,64,922	13,17,792	9,59,580	..	..	..	(b) 13,108	9,72,688	26,191	..	9,98,879	3,04,974	13,939
Tinnevelly	6,42,460	31,976	6,74,436	16,53,928	..	77	..	..	16,54,005	23,28,441	10,06,370	..	..	..	(b) 1,37,436	11,43,806	55,934	..	11,99,740	11,08,900	19,801
Calicut (West Coast).	..	1,382	1,382	..	..	..	..	..	..	1,382	..	..	..	..	..	..	1,382	..	1,382	..	..
Total of Excise Salt.	17,32,671	1,10,671	18,43,342	80,12,137	..	1,200	3,979	..	80,17,316	98,60,658	57,06,634	..	..	..	1,85,477	58,92,111	2,27,769	..	61,19,880	36,50,864	89,914
IMPORTED SALT. *Duty-paid Salt.*																					
Chingleput (Madras).	..	..	..	..	905	..	..	..	905	905	905	..	..	..	..	905	..	..	905	..	..
Calicut (West Coast).	..	..	..	..	10,89,709	..	..	..	10,89,709	10,89,709	10,85,905	..	..	..	(d) 3,804	10,89,709	..	..	10,89,709	..	..
Total of *Duty-paid Salt*	..	..	..	..	10,90,614	..	..	..	10,90,614	10,90,614	10,86,810	..	..	..	3,804	10,90,614	..	..	10,90,614	..	..
Duty-bearing Salt.																					
Chicacole	..	..	..	..	5	..	..	..	5	5	5	..	..	..	..	5	..	..	5	..	..
Chingleput (Madras).	..	..	..	..	1,360	..	..	..	1,360	1,360	1,360	..	..	..	..	1,360	..	..	1,360	..	..
Negapatam	..	..	..	..	5	..	..	..	5	5	5	..	..	..	..	5	..	..	5	..	..
Tinnevelly	..	..	..	..	4	..	..	..	4	4	4	..	..	..	..	4	..	..	4	..	..
Calicut (West Coast).	..	..	..	..	510	..	..	..	510	510	510	..	..	..	..	510	..	..	510	..	..
Total of *Duty-bearing Salt* ..	..	..	..	..	1,884	..	..	..	1,884	1,884	1,884	..	..	..	..	1,884	..	..	1,884	..	..
Grand Total ..	29,03,856	1,62,459	30,66,315	88,80,584	10,96,302	1,684	1,89,759	1,28,000	1,02,96,329	1,33,62,644	77,00,724	1,51,300	1,28,000	60,905	1,89,303	82,30,232	3,15,602	2,969	85,48,806	47,02,710	1,11,128

* Includes 4,800 maunds manufactured in the season of 1888 but taken into store in 1887-88.
† ,, 371 ,, purchased from the excise licensees for supply to Fish-curing yards.
‡ Includes 309 maunds of Spontaneous Salt collected from the licensees' pans after the close of manufacture.
§ Purchased from the licensees for supply to the French Government at Pondicherry.
(a) Spontaneous Salt collected at Pandraka and Panchakali swamp.
(b) Purchased from the licensees for Fish-curing purposes and for supply to the French Government.
(c) 10 maunds issued for use in manufactures, and 2 maunds lost at sea by a boatman, the value of which was recovered from him.
(d) Purchased by Government for supply to the French Government at Mahé.
(e) Quantity lost at a Fish-curing yard, the value of which was recovered from the Superintendent of the yard.
(f) Quantity lost at sea, the value of which was recovered from the contractor.
(g) Includes 8 maunds lost by transport contractor, the value of which was recovered from him.
(h) Includes 2 maunds lost by transport contractor the value of which was recovered from him.

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50. In a still more condensed form the figures are :—

	Actual Stock on hand on April 1, 1887.	Received exclusive of transfers.	Expended. Passed into Consumption.	Wastage written off.	Total.	Actual Stock on hand on April 1, 1888.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Government Salt	11,71,185	(a), (c) 10,58,515	11,17,623	90,805	12,08,428	10,51,846
Excise Salt	17,32,671	(b) 78,31,841	57,06,626	2,27,769	59,34,405	36,50,864
Imported Salt	..	(d) 10,88,694	10,88,694	..	10,88,694	..
Total ..	29,03,856	99,79,050	79,12,953	3,18,574	82,31,527	47,02,710

(a) Inclusive of } 1,85,475 maunds of Excise Salt purchased by Government for supply to Fish-curing yards, &c.
(b) Exclusive of }
(c) Inclusive of } 3,804 maunds of Duty-paid Salt purchased by Government for supply to the French Government at Mahé.
(d) Exclusive of }

51. The stocks of Government Salt in the Presidency decreased during the year by about 1,19,000 maunds and those of Excise Salt increased by 19,18,000 maunds. Taking both Government and Excise Salt together, the stock in hand at the end of the year on the East Coast was sufficient at the average sales for Home and Inland consumption during the past three years, to last for nearly eight months as shown in the margin. The stocks were everywhere lower than they should be especially in the Chatrapur, Chicacole and Negapatam Divisions, but there was a decided improvement as compared with the preceding year except in the first two Divisions in which the stocks decreased from $9\frac{3}{4}$ and $8\frac{1}{2}$ to 3·4 and 5·9 months' supply respectively. In the Chatrapur Division this was due to the low state of the stocks at the beginning of the year, to the unfavorable season and to the increased demand for Salt from Orissa owing to the almost complete absence of manufacture on the Chilka Lake. To prevent the Ganjam Factory from being denuded of Salt from this cause, ordinary sales of Government Salt were suspended and periodical sales by auction held. In the Chicacole Division the decrease in the stocks was wholly due to the adverse character of the season for Salt manufacture. In Negapatam, the season being a good one, stocks increased from $1\frac{1}{4}$ to 4·9 months' supply, the quantity manufactured having amounted to 12,83,000 maunds against 3,82,000 maunds in the preceding year.

Stocks—locally manufactured Salt.

Division.	Stock at end of 1887-88.	Period for which stock should suffice.
	MDS.	Months.
Chatrapur	1,55,725	3·4
Chicacole	4,08,590	5·9
Masulipatam	6,83,001	15·9
Nellore	5,39,561	6·9
Chingleput	13,09,458	7·9
Negapatam	3,59,151	4·9
Tinnevelly	11,24,425	13·5
Total ..	45,79,911	8·2

52. There was a net decrease of 7,888 maunds in the quantity of Salt imported on private account as compared with the preceding year, made up of a decrease of 8,567 maunds under duty-paid and an increase of 679 maunds under duty-bearing imports.

Imports—

53. The duty-paid imports amounted to 11,11,167 maunds as per manifests, of which 10,59,135 maunds were from the Bombay Presidency, 10 maunds from Calcutta and 52,022 maunds from Goa. The wastage in transit amounted to 20,553 maunds or 1·85 per cent. and the actual quantity landed to 10,90,614 maunds, of which 3,20,117 maunds were cleared in South Canara, 7,65,788 maunds in Malabar and 3,804 maunds were purchased by Government for supply to the French Government at Mahé. The remaining 905 maunds were imported into the port of Madras. Details will be found in Appendix D.

duty-paid.

54. The duty-bearing imports amounted to 1,884 maunds, of which 1,385 maunds were English table Salt.

duty-bearing.

Issues.

55. In the total quantity of Salt issued, there was an increase of 87,899 maunds as shown below :—

—	1886-87.	1887-88.	Increase or Decrease.
	MAUNDS.	MAUNDS.	MAUNDS.
Issued for Home and Inland consumption ...	77,01,739	77,00,724	— 1,015
Do. Fish-curing	1,23,018	1,51,300	+ 28,282
Do. Export	100	...	— 100
Sold to French Government	59,426	60,905	+ 1,479
Miscellaneous	* 1,26,246	† 1,85,499	+ 59,253
Total ...	80,10,529	80,98,428	+ 87,899

56. Omitting the exports and the supply to the French Government and to the fish-curing yards, the combined issues of Government, Excise and Imported Salt for Home and Inland consumption exhibit a decrease of 1,015 maunds as detailed below :—

Division.	1886-87.	1887-88.	Increase or Decrease.	
			Quantity.	Per cent.
	MAUNDS.	MAUNDS.	MAUNDS.	MAUNDS.
Chatrapur	6,12,403	5,78,324	— 34,079	— 5·56
Chicacole	8,51,415	7,35,414	— 1,16,001	— 13·62
Masulipatam	5,06,515	4,88,218	— 18,297	— 3·61
Nellore	10,61,386	8,82,021	— 1,79,365	— 16·89
Chingleput	17,59,866	19,62,619	+ 2,02,753	+ 11·52
Negapatam	6,88,581	9,61,265	+ 2,72,684	+ 39·60
Tinnevelly	11,12,426	10,06,374	— 1,06,052	— 9·53
Calicut	11,09,147	10,86,489	— 22,658	— 2·04
Total ...	77,01,739	77,00,724	— 1,015	— 0·01

57. The decrease in the Chatrapur Division was due to the restriction of sales at Ganjam referred to above, and that in the Chicacole Division to the smallness of the stock of Excise Salt and to the fact that the stock at the only Monopoly factory, Balacheruvu, ran out as early as October 1887. The decrease in Masulipatam was due chiefly to the high prices demanded by the licensees at Penuguduru. The decrease in Nellore and the increase in Chingleput were due to the large stock at the Madras Salt Depôt during the year under report which rendered it unnecessary for the Madras merchants to resort to the Nellore factories as in the preceding year. Taking Nellore and Chingleput together, the sales increased by 23,388 maunds or ·8 per cent. In Negapatam the increase was due to increased stock on account of which the sale price of Salt was reduced by the licensees, and some of the tracts supplied with Salt from the Tinnevelly factories in the preceding year, were supplied from the factories of the Negapatam Division. The decrease in Tinnevelly was due to the above cause and to the closing of the Salt depôts opened by the licensees at Tinnevelly and Trichinopoly in the preceding year owing to disunion among the members of the Tuticorin Salt Trading Company, Limited. The issues in Negapatam and Tinnevelly should be taken together as the factories therein supply a common tract of country. If this is done, an increase of 1,66,632 maunds or 9·2 per cent. appears. The decrease in Calicut was due chiefly to the fact that in the year under report there were no sales

* Consists of 1,25,096 maunds of Excise Salt sold to Government for fish-curing purposes, 93 maunds lost in transit the duty on which has been recovered from the contractors, 1,038 maunds relinquished to Government by the licensees of the abolished Excise factories in South Canara, 14 maunds issued for use in manufactures and 5 maunds sent to the Salt Committee.

† Consists of 1,85,475 maunds of Excise Salt sold to Government for fish-curing purposes and for supply to the French Government, 14 maunds lost in transit and at a fish-curing yard the duty on which has been recovered from the contractors and the Superintendent of the yard respectively, and 10 maunds issued for use in manufactures.

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of locally-manufactured Salt of which 15,503 maunds were sold in 1886-87. The imports of 1886-87 were also in excess of the usual supply on account of the demand from tracts previously dependent upon the Madras Depôt.

Effect of the enhancement of duty on sales.

58. The sales were also affected by the enhancement of duty from Rs. 2 to Rs. 2-8-0 per maund. The new rate of duty came into force from the 19th January 1888 and sales immediately slackened very considerably. No doubt the merchants at first used up the stocks in their hands. The period from January 19 to the end of the official year is too short to permit of any definite opinion being formed as to the ultimate effect of the change. The subjoined statement in which the sales from the third week in January to the end of the official year are compared since 1882-83 will show the immediate result :—

—	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Up to the end of March	70,63,270	74,31,624	74,14,876	76,84,154	77,01,739	77,00,724
Deduct sales up to 2nd week in January	54,51,257	57,74,460	57,77,816	58,61,929	60,17,765	61,81,784
From 3rd week in January to March.	16,12,013	16,57,064	16,37,060	18,22,225	16,83,974	15,18,940

Sales of Excise Salt.

59. The sales of Excise Salt increased by 12,45,906 maunds. The increase in Chatrapur was due to the restriction of sales of Government Salt at Ganjam, that in Chingleput and Negapatam and the decrease in Chicacole, Masulipatam and Tinnevelly follow on what has been said above regarding the variations in sales generally. 1,85,475 maunds were purchased by Government from the licensees for supply to the fish-curing yards in the Chicacole, Chingleput, Negapatam and Tinnevelly Divisions and for the use of the French Government at Pondicherry and Karikal. The new rules for the export of Salt to the British Indian Ports and the Straits Settlements were not availed of.

Divisions.	1886-87.	1887-88.	Difference.
	MDS.	MDS.	MDS.
Chatrapur ..	1,06,842	1,72,362	+ 65,520
Chicacole ..	6,92,494	5,65,082	— 1,27,412
Masulipatam ..	4,52,324	4,12,083	— 40,241
Nellore	6,35,672	6,36,095	+ 423
Chingleput ..	8,72,883	19,89,995	+11,17,112
Negapatam ..	6,60,489	9,72,688	+ 3,12,199
Tinnevelly ..	12,06,010	11,43,806	— 62,204
Calicut	19,491	..	— 19,491
Total ..	46,46,205	58,92,111	+12,45,906

Sales to the French Government.

60. The quantity of Salt supplied to the French Government was 60,905 maunds against 59,426 maunds in 1886-87 and 60,088 in 1885-86.

Sales for Home and Inland Consumption.

61. The quantity of Salt supplied for consumption within the Presidency and in the territories supplied therefrom during the year under report was almost exactly the same as in the preceding year. There would probably have been an increase in sales but for the enhancement of duty (*vide* paragraph 58).

Wastage written off.

	MDS.
Government Salt .	90,805
Excise Salt ..	2,27,769

62. The wastage written off during the year amounted to 3,18,574 maunds, of which 3,15,605 maunds were ordinary and 2,969 maunds special wastage. The latter was chiefly wastage discovered in the transit of the Salt sent to Pondicherry for supply to the French Government and that transported to the West Coast for use in the Fish-curing yards. Six maunds were lost by theft while the Salt was in transit to the Iskalapalem fish-curing yard in the Chatrapur Division; a wastage of ten maunds was discovered in a consignment sent to a fish-curing yard in the Masulipatam Division as the boat in which it was transported was swamped. Four maunds were damaged by fire at one of the fish-curing yards in the Nellore Division.

63. A detailed statement of ordinary wastage discovered during the year is printed as Appendix E. The high wastages were in most cases due to the age of the heaps and to damages caused by storms. The recent frauds at the Madras Salt Depôt also to some extent account for the wastage in the Chingleput Division. The

duty on the quantity thus fraudulently dealt with is being recovered from the merchants to whom it was delivered. A memorandum is annexed to Appendix E explaining the cause of other abnormal wastages.

Excess.

64. An excess of 1,668 maunds was found in 104 heaps during the year. Of this, 314 maunds were discovered in ten heaps, 7 of which were stored by an Assistant Inspector who has since been convicted of criminal breach of trust by a public servant, and three by a Sub-Inspector who is dead.

65. To Appendix C is added as usual a statement showing the Salt sold for ordinary (Home and Inland) consumption during 1887-88 as compared with the two preceding years.

Transactions for a series of years.

66. The following abstract shows the total available stock of Salt of all kinds including duty-paid and duty-bearing imports and the quantity issued for consumption, &c., during the past ten years, excluding wastage and double entries owing to transfer of stocks from one division or factory to another :—

14.

STOCKS AND ISSUES OF SALT OF ALL KINDS FOR A SERIES OF YEARS.

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government Salt.	Excise Salt.	Imported Salt.	Total.	Government Salt.	Excise Salt.	Imported Salt.	Total.	Government Salt.	Excise Salt.	Imported Salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
1878-79	68,16,002	..	1,18,692	69,34,694	72,07,260	28,859	7,35,544	79,71,663	140,23,262	28,859	8,54,236	149,06,357
1879-80	81,26,397	11,162	1,61,471	82,99,030	43,35,085	32,284	4,57,876	48,25,245	124,61,482	43,446	6,19,347	131,24,275
1880-81	61,48,114	21,771	1,24,892	62,94,777	78,01,674	38,939	5,33,704	83,74,317	139,49,788	60,710	6,58,596	146,69,094
1881-82	77,54,256	49,797	49,821	78,53,874	* 60,56,464	45,370	† 5,16,440	* 66,18,274	138,10,720	95,167	5,66,261	144,72,148
1882-83	76,00,015	41,165	22,634	76,63,814	(a) 63,51,331	4,88,233	(b) 7,40,895	75,80,459	139,51,346	5,29,398	7,63,529	152,44,273
1883-84	74,23,598	2,91,924	..	77,15,522	49,60,707	10,71,333	8,56,108	68,88,148	123,84,305	13,63,257	8,56,108	146,03,670
1884-85	57,32,812	6,58,982	..	63,91,794	(e) 46,08,289	(f) 29,97,462	8,76,673	84,82,424	103,41,101	36,56,444	8,76,673	148,74,218
1885-86	48,56,696	19,95,253	..	68,51,949	(g) 16,38,392	(h) 40,82,618	9,15,997	66,37,007	64,95,088	60,77,871	9,15,997	134,88,956
1886-87	29,73,414	22,57,957	..	52,31,371	(il) 6,43,888	(j) 42,12,540	(k) 10,95,386	59,51,814	36,17,302	64,70,497	10,95,386	111,83,185
1887-88	11,71,185	17,32,671	..	29,03,856	(np) 10,58,515	(o) 78,31,841	(q) 10,88,694	99,79,050	22,29,700	95,64,512	10,88,694	128,82,906

Years.	Issues.						Balance.			
	For Home Consumption.	For Fish-curing.	For Inland Consumption.	To French Government.	For Export.	Total.	Government Salt.	Excise Salt.	Imported Salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
1878-79	34,27,201	4,855	25,40,675	58,670	1,38,900	61,70,301	81,26,397	..	1,61,471	82,99,030
1879-80	34,63,122	5,653	27,34,501	56,005	1,49,188	64,08,469	61,48,114	21,771	1,24,892	62,94,777
1880-81	36,88,802	8,979	26,54,413	56,237	23,307	64,31,738	77,54,256	49,797	49,821	78,53,874
1881-82	† 34,64,447	10,457	27,43,084	56,893	1,37,998	64,12,879	76,00,015	41,165	22,634	76,63,814
1882-83	39,27,671	16,011	31,35,599	56,192	14,700	71,50,173	74,23,598	2,91,924	..	77,15,522
1883-84	(d) 74,31,524	(c) 55,225	(d) ..	56,087	2,07,236	77,60,072	57,32,812	6,58,982	..	63,91,794
1884-85	74,14,876	89,393	..	80,547	41,764	76,26,580	48,56,696	19,95,253	..	68,51,949
1885-86	76,84,154	1,16,846	..	60,088	24,600	78,85,688	29,73,414	22,57,957	..	52,31,371
1886-87	77,01,739	(m) 1,23,125	..	59,426	100	78,84,390	11,71,185	17,32,671	..	29,03,856
1887-88	77,00,724	(r) 1,51,324	..	60,905		79,12,953	10,51,846	36,50,864	..	47,02,710

N.B.—Issues of imported Salt are entered under Home Consumption, its actual destination after it has left the Custom Houses being unascertainable.

* Including, † Excluding } 2,329 maunds purchased by Government for supply to the Fish-curing yard at Calicut.

‡ Includes 1,774 maunds exported to Calcutta from Bonded Salt in Malabar, Duty on which must have been collected at that Port.

(a) Including, (b) Excluding } 9,058 maunds purchased by Government for supply to the French Government and to Fish-curing yards in South Canara and Malabar.

(c) Includes 10 maunds issued under G.O., September 14, 1883, No. 1132, Revenue.

(d) The distinction of Home and Inland Consumption has been abandoned (*vide* Board's Proceedings, No. 1318, dated May 12, 1883).

(e) Including, (f) Excluding } 6,561 maunds purchased by Government from the Excise Licensees for supply to the Fish-curing yards.

(g) Including, (h) Excluding } 39,879 maunds do. do. do. do. do.

(i) Including, (j) Excluding } 1,25,097 maunds do. do. do. do. do. and also 1,038 maunds relinquished to Government by the licensees in South Canara.

(k) Excluding, (l) Including } 5,000 maunds of Duty-paid Salt purchased by Government for supply to French Government at Mahé.

(m) Including 107 maunds issued for use in manufactures and the quantity lost in transit for which Duty has been recovered.

(n) Including, (o) Excluding } 1,85,175 maunds purchased by Government from the Excise licensees for supply to the Fish-curing yards and to the French Government.

(p) Including, (q) Excluding } 3,804 maunds of duty-paid Salt purchased by Government for supply to the French Government at Mahé.

(r) Including 24 maunds issued for use in manufactures and the quantity lost in transit and at a Fish-curing yard for which Duty has been recovered.

67. Excluding Salt sold for export and Salt supplied to the French Government and for Fish-curing, the actual quantity of Salt of all descriptions passed into consumption during the period of twenty-seven years which has elapsed since the rate of duty was first raised to more than one Rupee per maund is given below :—

Year.	Rate of Duty.	Home and Inland Consumption.	Yearly Average.	Remarks.
	RS. A. P.	MAUNDS.	MAUNDS.	
Fasli Year—				
1861-62 ...	1 5 0	58,87,300	63,72,306	
1862-63 ...		62,17,503		
1863-64 ...		63,94,257		
1864-65 ...		66,88,537		
1865-66 ...		66,73,934		Duty raised March 1866.
1866-67 ...	1 8 0	69,95,967	67,28,603	
1867-68 ...		64,27,869		
1868-69 ...		67,61,975		G. I. P. Railway opened to Nagpore.
1869-70 ...	1 13 0	65,66,341	65,09,308	Duty raised October 1869.
1870-71 ...		64,15,050		1871-72 (?) G. I. P. Railway opened to the Kistna River. November, 1871, Population of the Madras Presidency, Mysore and Coorg, 36,963,649.
1871-72 ...		65,63,122		
1872-73 ...		65,06,215		
1873-74 ...		62,76,028		
1874-75 ...		66,82,573		Nizam's State Railway opened October 1874.
Official Year—				
1875-76 ...		65,55,326		
1876-77 ...		64,03,281	63,63,394	1876—78 Famine.
1877-78 ...		63,23,508		Duty raised December 28, 1877.
1878-79 ...	2 8 0	59,67,876	61,78,617	
1879-80 ...		61,97,623		
1880-81 ...		63,41,441		February 1881, Population of the Madras Presidency, Mysore and Coorg, 35,535,313.
1881-82 ...		62,07,531		Duty lowered March 1882.
1882-83 ...	2 0 0	70,63,270	74,59,113	
1883-84 ...		74,31,524		
1884-85 ...		74,14,876		
1885-86 ...		76,84,154		
1886-87 ...		77,01,739		
1887-88 ...	2 8 0	77,00,724		Duty raised January 19, 1888.

A diagram showing the fluctuation in the sales of the various Divisions during the past three years is annexed to Appendix C.

CHAPTER IX.—DISTRIBUTION AND CONSUMPTION.

Total Consumption.

68. Excluding Salt sold for fish-curing, and to the French Government, the total quantity of licit Salt available for consumption in the Madras Presidency and in the territories supplied by it amounted to 77,18,485 maunds inclusive of 17,653 maunds imported from Bombay by the Great Indian Peninsula and the Eastern Section of the Southern Mahratta Railway, and 80 and 28 maunds imported from the Nizam's Dominions and Mysore, respectively.

Distribution according to Depôt Accounts;

69. The following statement shows in detail the destinations to which, so far as the accounts kept at the Factories and Depôts show, all Salt sold or imported in 1887-88 was transported for consumption ;—

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STATEMENT showing the Destination of Salt sold in, or imported into, the several Districts of the Madras Presidency in 1887-88 according to the Depôt Accounts.

Districts declared for.	District of sale or import. Ganjam.	Vizagapatam.	Godávari.	Kistna.	Nellore.	Chingleput.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	South Canara.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Ganjam	1,94,398	1,124	..	..	..	..	..	..	..	..	..	..	1,95,522
Vizagapatam	2,80,162	3,77,232	..	..	..	..	..	..	..	..	..	..	6,57,394
Godávari	..	3,562	2,19,220	29,658	94,198	..	..	..	..	..	..	..	3,46,638
Kistna	..	..	..	3,90,791	1,10,278	..	..	..	..	..	..	..	5,01,069
Nellore	..	..	..	1,257	2,97,264	..	..	..	..	..	..	..	2,98,561
Chingleput and Madras	..	..	..	..	83,029	4,25,701	13,356	..	..	..	..	..	5,22,086
South Arcot	..	..	..	..	..	1,29,382	1,47,228	1,918	..	..	..	..	2,78,528
Tanjore	..	..	..	..	..	..	4,639	5,07,033	330	160	..	..	5,12,162
Madura	..	..	..	..	..	..	320	49,471	1,69,356	2,76,310	..	..	4,95,457
Tinnevelly	..	..	..	..	..	..	..	..	..	4,77,690	..	..	4,77,890
South Canara	..	..	..	..	..	..	..	..	..	..	3,20,219	..	3,20,219
Malabar	..	..	..	..	..	..	..	..	..	..	..	7,66,270	7,66,270
Bellary and Anantapur	..	..	..	..	12,368	1,48,245	..	..	..	..	..	..	1,60,613
Cuddapah	..	..	..	..	62,049	1,48,041	..	..	..	..	..	..	2,10,090
Kurnool	..	..	..	198	66,825	..	..	..	..	..	..	..	67,023
North Arcot	..	..	..	..	30,471	4,53,821	8,539	..	..	..	..	..	4,92,831
Salem	..	..	..	..	..	2,65,073	13,903	..	..	..	..	..	2,78,976
Coimbatore including the Nílgiris	..	..	..	..	..	58,753	6,768	70,081	..	..	..	..	1,35,602
Trichinopoly including Pudukóta	..	..	..	..	..	..	4,885	2,24,540	434	81,894	..	..	3,11,753
Central Provinces	98,968	..	..	..	..	..	..	..	..	..	..	..	98,968
Bengal Presidency	3,58,292	..	..	..	..	..	..	..	..	..	..	..	3,58,292
Nizam's Dominions	..	..	..	28,657	11,614	..	..	..	..	..	..	..	40,271
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	400	1,74,120	..	..	..	..	..	..	1,74,520
Total ..	9,31,820	3,81,918	2,19,220	4,50,591	7,68,496	18,03,136	1,99,037	8,53,043	1,70,120	8,36,254	3,20,219	7,66,270	77,00,724

and according to Railway Returns.

70. The following is an abstract of the Salt Traffic on the Railways of the Presidency during 1887-88 :—

ABSTRACT STATEMENT showing the Salt Traffic on Railways in the Madras Presidency in the year 1887-88.

Districts sent from.	QUANTITY CONSIGNED TO Chingleput.	North Arcot.	Cuddapah.	Bellary and Anantapur.	Nizam's Dominions.	Bombay Presidency.	Salem.	Mysore Province.	Coimbatore.	Malabar.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Nellore.	Kurnool.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chingleput	1,18,592	3,88,183	95,716	2,20,097	12,828	..	1,78,279	2,37,016	1,53,832	1,660	1,84,514	99	16	..	1	..	..	15,70,642
North Arcot ..	690	13,302	394	946	207	..	200	998	3	..	..	..	..	..	..	..	..	17,240
Nellore	..	15,503	19,363	17,120	..	..	..	406	..	..	..	..	..	..	..	9,406	65	61,863
Cuddapah	..	..	3,867	598	..	..	..	..	..	..	..	..	..	..	..	..	..	4,465
Bellary and Anantapur	..	..	..	2,013	96	40	..	..	..	..	..	..	..	..	..	..	..	2,149
Salem	..	106	..	..	..	..	3,034	295	72	..	..	..	..	..	..	..	..	3,507
Mysore Province ..	..	28	..	..	..	..	..	2,783	..	..	..	..	..	..	..	..	..	2,811
Coimbatore	..	..	..	202	..	..	28,825	..	13,866	20	..	..	..	..	..	..	..	42,914
Malabar	..	..	..	..	..	..	41,743	6,236	1,35,806	1,39,321	..	..	..	..	..	..	..	3,23,106
South Arcot	511	210	..	..	..	..	..	..	7,938	..	* 38,942	3,513	2,147	1,458	..	..	..	54,722
Tanjore	..	..	..	..	..	..	..	..	69,040	..	2,556	1,46,229	2,35,877	60,740	..	..	..	5,14,442
Trichinopoly ..	..	..	..	..	..	..	..	..	1,647	..	..	..	9,054	1,184	..	..	..	11,885
Madura	..	..	..	..	..	..	..	..	..	..	..	21	1,419	8,291	..	..	..	9,731
Tinnevelly	..	..	..	..	..	..	..	..	324	..	162	2,106	59,940	3,13,698	1,12,695	..	..	4,88,925
Bombay	..	..	..	17,653	..	..	..	..	..	..	..	..	..	..	..	..	..	17,653
Nizam's Dominions.	..	..	..	80	38	30	..	..	..	..	..	..	..	..	..	..	..	148
Total ..	1,19,706	3,97,382	1,19,839	2,58,709	13,169	70	2,52,082	2,47,734	3,82,528	1,40,901	2,26,174	1,51,968	3,06,453	3,85,371	1,12,696	9,406	65	31,26,203
Deduct Salt transmitted out of the Districts in which there are no Salt sources	..	3,988	598	136	..	..	473	..	29,048	..	..	..	9,831	..	..	..	..	37,024
Deduct Salt transmitted from one station to another within the District ..	..	13,302	3,867	2,013	38	..	3,034	2,783	13,866	..	..	..	9,054	..	..	..	..	47,957
Balance of Railborne Salt remaining for consumption within the Districts.	1,19,706	3,80,092	1,15,374	2,56,560	13,131	70	2,48,675	2,44,951	3,39,614	1,40,901	2,26,174	1,51,968	2,96,568	3,85,371	1,12,696	9,406	65	30,41,222

* Includes 1,622 maunds received from Pondicherry.

71. The Statistics of Land Trade with Foreign and Native States are given below :—

EXPORTS OF SALT TO NATIVE STATES.

To.	FROM Godávari.	Kistna.	Kurnool.	Cuddapah.	Bellary and Anantapur.	North Arcot.	Coimbatore and Nilgiris.	Salem.	South Canara.	Malabar.	Total.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Mysore—											
1st Nine Months ..	..	..	..	591	1,946	5,136	3,640	..	60,480	16,795	88,588
* Average for the last 3 months of the preceding 3 years	..	..	..	160	1,294	1,559	1,653	98	64,567	11,823	81,151
Total ..	..	..	..	751	3,240	6,695	5,293	98	1,25,047	28,618	1,69,742
Hyderabad—											
1st Nine Months ..	8,482	1,12,543	4,365	..	189	..	..	..	..	..	1,25,579
* Average for the last 3 months of the preceding 3 years	4,013	59,418	4,761	..	47	..	..	..	..	..	68,239
Total ..	12,495	1,71,961	9,126	..	236	..	..	..	..	..	1,93,818

* The stations for the registration of Land Traffic with Mysore and Hyderabad were abolished from January 1, 1888. To the actual figures for the first 9 months of 1887-88, the probable exports during the last 3 months, calculated on the average of the preceding 3 years, have therefore been added.

Corrected Distribution.

72. The following results are obtained from the correction of the Factory declarations by the Railway and Land Traffic Returns :—

CORRECTED DISTRIBUTION STATEMENT.

Districts to, or for, which Salt was sent or declared.	DISTRICTS IN, OR FROM, WHICH SALT WAS SOLD OR SENT. Ganjam.	Vizagapatam.	Godávari.	Kistna.	Nellore.	Chingleput.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	South Canara.	Malabar.	Bellary and Anantapur.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Ganjam ..	1,94,398	1,124	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	2,80,162	3,77,232	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	3,562	2,06,725	29,658	94,198	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	2,47,487	1,12,766	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	1,287	2,80,362	..	..	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	83,029	2,93,541	13,355	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	1,84,514	1,45,177	2,556	..	162	..	..	..	..	..
Tanjore ..	..	..	..	..	..	99	4,639	4,84,260	351	2,106	..	..	..	..	..
Madura ..	..	..	..	..	..	..	1,458	60,740	1,67,916	3,13,698	..	..	..	..	..
Tinnevelly	..	..	..	..	..	1	..	..	..	4,60,024	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	1,95,172	..	..	..	..
Malabar ..	..	..	..	..	..	1,560	..	..	..	..	..	5,53,867	..	..	..
Bellary and Anantapur	..	..	..	..	17,120	2,20,097	..	..	..	..	..	..	..	598	..
Cuddapah	..	..	..	..	70,909	95,715	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	198	75,951	..	..	..	..	..	..	..	..	3,153	..
North Arcot	..	..	..	..	33,755	3,98,075	8,749	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	2,05,842	13,903	..	..	..	..	41,743	..	..	..
Coimbatore (including the Nilgiris)	..	..	..	..	..	1,53,832	7,938	69,040	..	324	..	1,35,806	..	..	..
Trichinopoly including Pudukóta	..	..	..	..	..	16	4,418	2,36,447	1,853	59,940	..	..	..	..	..
Central Provinces	98,968	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal Presidency	3,58,292	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	12,495	1,71,961	..	12,828	..	..	..	..	..	..	332	..	9,126
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	40	..	..
Mysore ..	..	..	..	..	406	2,37,016	..	..	..	..	1,25,047	34,854	3,240	751	..
Total ..	9,31,820	3,81,918	2,19,220	4,50,591	7,68,496	18,03,136	1,99,637	8,53,043	1,70,120	8,36,254	3,20,219	7,66,270	3,612	9,502	9,126

Kistna to Hyderabad.—To the Land Traffic figures for the first 9 months (1,12,513) add the average for the last 3 months of the preceding 3 years.

Nellore to Cuddapah.—From the Factory declarations for the whole year (62,049) deduct declarations from Kistnapatam, the factory nearest to the Railway line, for the last 6 months (10,503) and add 19,363 (the quantity sent by rail to Cuddapah from October 1887).

Nellore to North Arcot.—In the Kistnapatam Factory returns 12,219 maunds are entered as declared for North Arcot, but the Railway returns (after the opening of the Nellore-Tirupati line) show that 15,503 maunds were actually forwarded. The latter figure has therefore been adopted. To this is added the Salt declared from the Tada Factory for North Arcot (18,252 maunds).

Nellore to Bellary and Anantapur.—The Railway figures have been adopted, as, prior to the opening of the Railway, there were no declarations from Kistnapatam for Bellary and Anantapur.

Corrected Distribution Statement—*cont.*

Districts to, or for, which Salt was sent or declared.	DISTRICTS IN, OR FROM, WHICH SALT WAS SOLD OR SENT—*cont.* North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore.	Nizam's Dominions.	Bombay.	Total.	Deduct Salt sent out of the Districts in which there are no known Salt sources.	Balance available for consumption within the District.	Resulting consumption per head of the population.	1886-87. Quantity available for consumption within the District.	1886-87. Resulting consumption per head of the population.
	17	18	19	20	21	22	23	24	25	26	27	28	29
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.		MDS.	
Ganjam ..	..	..	..	..	..	..	..	1,95,522	..	1,95,522	9·19	2,83,395	13·32
Vizagapatam	..	..	..	..	..	..	..	6,57,394	..	6,57,394	21·76	6,80,906	22·54
Godávari ..	..	..	..	..	..	..	..	3,34,143	..	3,34,143	15·34	3,48,107	15·98
Kistna ..	..	..	..	..	..	..	..	3,60,253	..	3,60,253	19·14	3,42,261	18·18
Nellore ..	..	..	..	..	..	..	..	2,81,649	..	2,81,649	18·99	2,80,869	18·94
Chingleput and Madras	690	..	..	..	..	..	..	3,90,615	..	3,90,615	23·17	2,77,745	16·47
South Arcot	..	..	..	..	..	..	..	3,32,409	..	3,32,409	15·07	4,31,091	19·54
Tanjore ..	..	..	..	..	..	..	..	4,91,455	..	4,91,455	18·93	4,66,901	18·03
Madura ..	..	..	..	1,184	..	..	..	5,44,996	..	5,44,996	20·68	4,78,938	18·17
Tinnevelly	..	..	..	..	..	..	..	4,60,025	..	4,60,025	22·27	4,58,744	22·20
South Canara	..	..	..	..	..	..	..	1,95,172	..	1,95,172	16·73	1,74,470	14·96
Malabar ..	..	..	20	..	..	..	..	5,55,447	..	5,55,447	19·32	5,92,552	20·61
Bellary and Anantapur	946	..	202	..	..	80	17,653	2,56,696	3,612	2,53,084	12·63	2,51,376	12·23
Cuddapah	834	..	..	..	..	..	..	1,67,518	9,502	1,58,016		1,47,085	
Kurnool ..	..	..	..	..	..	..	..	84,302	9,126	75,176		72,503	
North Arcot	..	106	..	..	28	..	..	4,40,713	10,633	4,30,080	19·46	4,12,731	18·68
Salem ..	290	..	28,826	..	..	..	..	2,90,514	571	2,89,943	14·91	2,92,466	15·05
Coimbatore (including the Nilgiris)	3	72	..	1,647	..	..	..	3,68,662	34,341	3,34,321	15·73	3,18,548	14·98
Trichinopoly including Pudukóta	..	..	..	..	..	..	..	3,02,674	2,331	2,99,843	16·26	2,71,337	12·27
Central Provinces	..	..	..	..	..	..	..	98,968	..	98,968	..	1,28,216	..
Bengal Presidency	..	..	..	..	..	..	..	3,58,292	..	3,58,292	..	3,67,904	..
Nizam's Dominions	207	..	..	..	..	..	..	2,06,949	..	2,06,949	..	2,13,050	..
Bombay Presidency	..	..	..	..	..	..	..	40	..	40	..	35	..
Mysore ..	7,693	393	5,293	..	..	..	..	4,14,693	..	4,14,693	8·15	4,18,699	8·22
Total ..	10,633	571	34,341	2,831	28	80	17,653	77,89,601	70,616	77,18,485	..	77,10,007	..

Chingleput to Salem.—To the Railway figures, 27,563 maunds declared from Cheyur have been added.

Chingleput to South Arcot.—The Railway figures have been taken as they are greater than the Factory declarations.

Chingleput to North Arcot.—To 3,68,183 maunds carried by rail from Madras, add 29,892 maunds declared from Cheyúr and Chúnámpet—total 3,98,075 maunds.

South Arcot.—In the Cuddalore Circle returns 2,514 maunds are entered as declared for Trichinopoly, but the Railway returns show that 2,147 maunds were actually forwarded. The latter figure has therefore been adopted. To this is added the Salt declared from Merkanam for Trichinopoly (2,271 maunds), which would probably go by road to the Udayárpálaiyam and Perambalúr taluks.

Tanjore.—The Negapatam and Neidavasal Factory declarations for Madura were 41,235 and 8,236 maunds and for Coimbatore 69,621 and 460 maunds, respectively. The actual rail consignments from Negapatam and Shiyáli (which is the station from which Neidavasal Salt is forwarded) were to Madura 60,740 and to Coimbatore 69,040 maunds. There was no Salt declared from other Tanjore factories to Madura and Coimbatore. For Trichinopoly the quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negapatam and the quantities declared at other factories from which Salt is sent to Trichinopoly either partly or entirely by road.

Madura.—The Madura District supply is arrived at by adding together the rail-borne consignments from South Arcot, Trichinopoly, Tanjore and Tinnevelly and Madura District sales.

Tinnevelly.—The Railway figures have been adopted as regards the Salt sent to Trichinopoly and Tanjore.

Cuddapah.—3,153 maunds were sent by the Madras Irrigation Canal to the Kurnool District.

Nellore.—11,614 maunds were declared for the Nizam's Dominions, which must have been conveyed through the Kurnool and Kistna Districts and must therefore have been included in the quantity shown in the Land Trade returns of those districts. To avoid double entry, therefore, 9,126 maunds are shown as consignments to Kurnool and (11,614—9,126) 2,488 maunds to Kistna.

73. The resulting rates of consumption cannot, however, be accepted for individual Districts without considerable modifications.

Salt sent to Orissa and the Central Provinces.

	MDS.
Ganjam.	
1886-87	2,83,311
1887-88	1,94,398
	88,913
Orissa.	
1886-87	3,67,904
1887-88	3,58,292
	9,612
Central Provinces.	
1886-87	1,25,352
1887-88	98,968
	26,384

74. For the two Northern Districts no materials are available for correctly determining the rates of consumption beyond those supplied by the merchants' declarations and by local inquiry. In Ganjam the sales for consumption in the District fell by 88,913 maunds, and those for Orissa and the Central Provinces by 9,612 and 26,384 maunds, respectively, as compared with the preceding year. The decrease was chiefly due to the restriction of sales at the Ganjam Factory rendered necessary by the depletion of stocks in the year under report.

Consumption in Ganjam;

75. Excluding the sales to Orissa and the Central Provinces and the quantity declared for the Vizagapatam marts, and adding 1,124 maunds sold in the latter District for consumption in Ganjam, the total quantity available for consumption in Ganjam was 1,95,522 maunds. Making the necessary allowance for the portions of Vizagapatam (Pálkonda and Gunupur), which draw their supplies from the Southern factories of Ganjam the rate of consumption arrived at is 8·27 lbs.* per head of the population against 12·31 in the preceding year. Part of the decrease was due to the high prices charged by the licensees of Surlá, Naupada and Calingapatam and to the restriction of sales at Ganjam above referred to. It is believed that a considerable portion of the Salt declared for Vizagapatam must have passed into consumption in Ganjam.

in Vizagapatam;

76. In Vizagapatam, the quantity declared for consumption in the District was 3,77,232 maunds while 2,80,162 maunds were declared for consumption in it from Ganjam, making a total of 6,57,394 maunds as against 6,80,996 maunds in the preceding year. The bulk of the Salt declared from Ganjam for the Vizagapatam District is eventually carried to the Central Provinces *viá* Párvatipur and other marts. The arrangements for the registration of Land Traffic with the Central Provinces referred to in last year's report have not been completed. The exports to that Province can therefore only be estimated very roughly as follows:—

Viâ the Párvatipur Route.

	MDS.
Salt sold in Ganjam for—	
Párvatipur	1,76,122
Gunupur	26,567
Pálkonda	47,129
Total ...	2,49,818
Deduct—	
For consumption of Rayaghadda, ½ Pálkonda, and ½ Gunupur, or 245,680 persons, at 9·13 lbs. per head	27,260
Net ...	2,22,558

Viâ the Sálúr Route.

Ganjam and Vizagapatam sales for Sálúr	87,013
Do. do. for Jeypore	1,482
Total ...	88,495
Deduct—	
For consumption of ½ Sálúr or 40,233, at 9·13 lbs. per head ...	4,464
Net ...	84,031

* It is estimated that half the population of Pálkonda and Gunupur use Ganjam Salt only.
Population of Ganjam 1,749,604.
Do. ½ Pálkonda and ½ Gunupur, or 177,060 persons, at 9·13 lbs. per head = 19,645 maunds.
Total consumption—maunds 1,95,522 — 19,645 = 1,75,877.
Consumption per head, lbs. 8·27.

18

Viâ the Southern Route.

Salt sold in Vizagapatam for—	
Srungavarapukóta	73,122
Mádugole	18,937
Narsipatam	21,434
Total ...	1,13,493
Deduct for the consumption of Srungavarapukóta (1,26,610), Mádugole (40,060), Narsipatam (70,600), at 9·13 lbs. per head	26,253
Net ...	87,240
Grand Total ...	3,93,829

Deducting 3,93,829 maunds thus supposed to have been exported and including the quantity allowed for in arriving at the rate of consumption in Ganjam, a balance of 2,83,210* maunds is left available for the consumption of the district exclusive of Jeypore. This gives a rate of consumption of 11·11 lbs. per head against 9·13 in the preceding year.

	MDS.
* Quantity	6,57,394
Add Ganjam salt for ½ Pálkonda and ½ Gunupur	19,645
	6,77,039
Deduct exports	3,93,829
Net	2,83,210

in Godávari and Kistna.

77. The Land Trade returns show that 12,495 maunds from the Godávari and 1,71,961 maunds from the Kistna District were sent across the frontier to the Nizam's Dominions. From a statement received from His Highness the Nizam's Minister furnishing particulars regarding the quantity of Salt imported into His Highness' Dominions from 1883, it is apparent that there has been a gradual fall in the imports from the East Coast † to that territory. This is borne out by the fact that there has been a corresponding increase in the quantity imported by the Great Indian Peninsula and Bombay, Baroda and Central India Railways as exhibited in the margin.‡ The exports to Hyderabad according to the Land Traffic registers are therefore probably correct and will be adopted. It is estimated that 19,305 maunds § passed up the Godávari to the Central Provinces and that the Rumpa trade amounted to 25,000 maunds. Deducting these quantities and allowing for the Salt imported from Vizagapatam and Nellore, the quantity available for consumption in the two Districts, taken together, was 6,50,091 maunds. This would give a rate of 16·01 lbs.‖ per head against 15·92 in 1886-87.

	MDS.
† From October 10, 1883, to October 9, 1884 ..	2,41,028
" " " 1884, to " " 1885 ..	2,33,784
" " " 1885, to " " 1886 ..	2,38,637
" " " 1886, to " " 1887 ..	1,95,696

	1885-86. MDS.	1886-87. MDS.	1887-88. MDS.
‡ Great Indian Peninsula ..	3,62,630	4,77,678	5,11,892
Bombay, Baroda and Central India	4,81,887	4,46,974	4,69,242
	8,44,517	9,24,652	9,81,134

	MDS.
§ Godávari, Kistna and Nellore sales for Rajahmundry town and taluk	43,637
Deduct for consumption of Bhadráchalam, Rékapalle and Rajahmundry taluks or for 1,66,852 persons, at 12 lbs. per head	24,332
Net ..	19,305

	MDS.
‖ Quantity available for consumption in—	
Godávari	3,34,143
Kistna	3,60,253
	6,94,396
Deduct exports to Central Provinces and Rumpa ..	44,305
	6,50,091
Population	3,339,992
	LBS.
Consumption per head	16·01

Consumption in the four Northern Districts taken together.

78. Taking the four Northern Districts together, the rate of consumption works out to 12·70 lbs.¶ per head against 13·86 lbs. in 1886-87.

	MDS.
¶ Quantity declared for consumption in the four Northern Districts ..	15,47,312
Deduct exports to Central Provinces and Rumpa ..	4,38,134
Net ..	11,09,178
Population	7,185,389
	LBS.
Consumption per head ..	12·70

Consumption of the Presidency including Mysore and Coorg;

79. The consumption in the whole Presidency including the Native States and Mysore and Coorg is given below:—

	MDS.
Total sales and imports	77,18,485
Deduct—	
Salt sent beyond the Presidency from the four Northern Districts	10,79,850
Deduct—	
Salt sent beyond the Presidency from the other Districts ...	22,533
Total ...	11,02,383
Net ...	66,16,102

or 35,145,965 persons.

This gives a rate of consumption of 15·49 lbs. per head against 15·35 arrived at for the preceding year by a similar method.

Consumption in Mysore, Coorg, South Canara and Malabar.

80. The registration of Land Traffic with the Native State of Mysore was discontinued from the 1st January 1888. The statistics, therefore, which should determine the quantity that passed for consumption into that Province, are incomplete. Owing to the increase in the duty on Salt in January it is impossible to estimate with accuracy the quantity of Salt exported from the Districts of South Canara and Malabar to Mysore, and consequently the consumption of those Districts cannot be determined. Taking, therefore, Mysore and Coorg and the Districts of South Canara and Malabar together, the rate of consumption per head of the population in that group comes to 12·47 lbs. against 12·68 lbs. in 1886-87.

Consumption of the Presidency excluding Mysore and Coorg;

	Quantity. MDS.	Population.
As in paragraph 79	66,16,102	35,145,965
Deduct	4,14,693	4,364,682
	62,01,409	30,781,283
	LBS. = 16·57	

excluding also the Native States;

	Quantity. MDS.	Population.
As per preceding paragraph ..	62,01,409	30,781,283
Deduct for Sundur, Banganapalle and Pudukóta.	50,000	10,532 30,754 302,127
	50,000	343,413
	61,51,409	30,437,870

and excluding also the four Northern and the two West Coast Districts.

	Quantity. MDS.	Population.
	61,51,409	30,437,870
Deduct for four Northern Districts	11,09,178	7,185,389
Two West Coast Districts ..	7,50,619	3,324,519
	18,59,797	10,509,933
Net ..	42,91,612	19,927,932
Add increase of population at 7·95 per *mille* from 1882 to 1887		969,493
		20,897,425

81. Excluding the quantity consigned to Mysore, the consumption of the Madras Presidency including the Native States came to 62,01,409 maunds or 16·57 lbs. per head as compared with 16·28 lbs. in 1886-87.

82. Excluding the Native States also and deducting about 50,000 maunds for their consumption, the resulting rate for the Presidency would be 16·63 lbs. a head against 16·33 in the previous year.

83. Excluding the four Northern and the two West Coast Districts, Mysore and the Native States within the Presidency, the rate of licit consumption of the rest of the Presidency was 17·72 lbs. per head as compared with 16·97 lbs. for 1886-87. There was therefore an increase of ·75 lbs. per head without allowing for increase of population. Allowing for increase of population at the rate of 7·95 per *mille* per annum adopted in the Census Report, the rate of consumption for this group amounted to 16·89 lbs. against 16·31 lbs. per head in the preceding year.

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84. For the group formed by the marginally-noted districts which lie within a triangle, the northern boundary of which is some 50 miles to the north of the Madras Railway, the rate of consumption per head arrived at is 18·64 lbs. against 17·76 * lbs. in 1886-87. The general increase in consumption may be set down to the presence of large stocks in all the Southern factories in the year under report and to the reduction of price by the Excise licensees generally in the Southern Districts. The enhancement of duty in the latter part of the year could have had but little effect on the rate of consumption as it was in force only from the 19th of January and sales decreased somewhat after that date, showing that the stocks in the hands of the merchants were being drawn upon.

Consumption in the Southern Division.

	Quantity in Column 26 of the Statement. MDS.	Population.
Chingleput including Madras ..	3,90,615	1,387,229
South Arcot	3,32,409	1,814,738
Tanjore	4,91,455	2,130,383
Madura	5,44,996	2,168,680
Tinnevelly	4,69,025	1,699,747
North Arcot	4,30,080	1,817,814
Salem	2,89,943	1,599,595
Coimbatore including the Nilgiris	3,34,321	1,748,724
Trichinopoly	2,99,843	1,517,160
Total ..	35,73,687	15,884,070
Deduct for Pudukóta ..	43,988	302,127
	35,29,699	15,581,943

Salt sent by rail to the Ceded and other Inland Districts for a series of years.

85. As desired by Government in paragraph 18 of their order of September 24 1886, No. 829, Revenue, a statement is subjoined showing the Salt sent by rail to the Ceded and other Inland Districts for a series of years:—

—	Bellary and Anantapur.	Cuddapah.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
1878-79	88,333	71,392	2,86,415	2,38,132	2,22,284	1,04,702
1879-80	1,32,145	1,05,150	2,81,237	2,22,204	2,71,358	1,12,804
1880-81	1,72,146	1,06,878	2,90,899	2,50,951	2,93,012	1,12,655
1881-82	1,70,094	1,04,131	2,80,405	2,11,059	2,82,116	1,18,758
1882-83	2,20,340	1,11,471	3,11,974	1,91,036	3,24,148	1,86,551
1883-84	2,65,766	1,17,356	3,23,399	2,04,548	3,38,083	2,30,201
1884-85	2,58,034	1,13,560	3,62,798	2,51,813	3,28,017	3,04,900
1885-86	2,73,884	1,19,393	3,92,984	2,96,504	3,47,416	3,42,432
1886-87	2,65,417	1,09,177	3,78,495	2,92,566	3,23,402	2,49,911
1887-88	2,56,560	1,15,374	3,80,032	2,48,575	3,39,614	2,96,508

There was a slight decrease in the Rail-borne consignments to Salem during the year under report which was accounted for by increased imports from Cheyúr and Merkanam. There was, however, a general increase in the other Districts which may be ascribed to increased use of Sea salt.

86. It is impossible to estimate the consumption of the four Northern Districts with any approach to accuracy. The calculations given in this and in preceding reports are dependent upon the most arbitrary assumptions as to the extent to which different parts of the Vizagapatam District are supplied from Ganjam or Vizagapatam, as to the Rumpa trade, the trade on the Godávari river and so on. These assumptions are based upon estimates made some years ago by Mr. Willock, which cannot be correct now. There is now no officer in the Department whose local knowledge can be depended upon for the formation of fresh estimates. The Board therefore propose, with the consent of Government, to leave off attempting to work out the consumption of those Districts for which there are neither Land Trade nor Railway Returns, and simply to compare the quantities of Salt sold from the Factories in different years. The Bombay Railway returns will show the extent to which Rail-borne Salt from Bombay takes the place of Madras Salt in the Central Provinces.

* Revised with reference to the population of Chingleput and Madras taken together.

CHAPTER X.—REVENUE AND EXPENDITURE.

Receipts.

87. The total receipts of Salt Revenue under all heads amounted to Rs. 140,64,373 as detailed below :—

Divisions.	Received for Salt sold: For Home and Inland Consumption. Duty.	Received for Salt sold: For Home and Inland Consumption. Cost Price.	Received for Salt sold: To the French Government. Cost Price.	Received for Salt sold: For Fish-curing. Cost Price.	Customs Duty.	Excise Duty.	Miscellaneous Receipts.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	8,33,512	1,00,443	..	2,322	..	3,72,667	2,435	13,11,379
Chicacole	3,54,266	51,960	..	4,487	11	11,55,838	7,680	15,77,242
Masulipatam	1,70,037	21,741	132	3,580	..	8,59,441	6,471	10,61,402
Nellore	5,47,274	48,865	..	1,416	..	13,00,876	3,783	19,02,214
Chingleput (Madras)	3,27,412	1,567	5,374	2,116	2,817	37,21,227	60,278	41,29,791
Negapatam	4,034	704	..	3,701	11	17,50,956	19,009	17,78,465
Tinnevelly	..	..	..	8,327	8	21,91,481	12,919	22,12,735
Calicut	154	19	2,781	74,430	18,694	..	3,595	99,673
Arcot	..	..	..	..	..	..	269	269
Commissioner and Deputy Commissioners	..	..	..	..	..	..	203	203
Total ..	22,36,739	2,28,299	8,287	1,00,379	21,541	113,52,486	1,16,642	140,64,373

88. Compared with the receipts of 1886-87, there was a net increase of Rupees 3,05,615 or 2·22 per cent. The increase was in the items noted in the margin. Under the first of these it was due to the value of the Salt supplied to the French Government in 1886-87 having been realized in the year under report, and under the second to the development of the fish-curing industry. The increase under Customs duty represents chiefly the differential duty collected on the duty-paid imports which were landed after the duty was raised to Rs. 2-8-0 per maund. The increase in Excise duty was due to the extension of the Excise System and that under Miscellaneous Receipts was due to the recovery of Rs. 12,870 on account of transport charges incurred by Government on behalf of the Covelong licensees in 1886-87.

Increase in—	RS.
Receipts for Salt sold to the French Government ..	2,727
For Fish-curing.	19,048
Customs duty ..	19,130
Excise duty ..	19,74,859
Miscellaneous receipts ..	14,240

89. The decrease under receipts for Salt sold for Home and Inland Consumption was due to the extension of the Excise system.

Cash and credit sales.

90. The subjoined statement shows the particulars of cash and credit collections during the year :—

—	Monopoly. Quantity.	Monopoly. Duty.	Monopoly. Cost Price.	Excise. Quantity.	Excise. Duty.
	MDS.	RS.	RS.	MDS.	RS.
Total value of Salt sold	9,05,396	18,91,172	2,25,946	57,06,634	119,05,794
Deduct value of Salt sold on credit during the year	32,891	68,043	5,478	31,87,289	66,29,967
Total cash sales ..	8,72,505	18,23,129	2,20,468	25,19,345	52,75,827
Add realizations on account of Salt sold on credit both before and during the year.	2,06,810	4,13,610	7,831	30,37,024	60,76,659
Total ..	10,79,315	22,36,739	2,28,299	55,56,369	113,52,486

91. Of the total receipts Rs. 74,22,716 * were realized on account of Government Salt sold and Excise Salt removed on cash payment and Rs. 64,98,100 † on account of Salt issued on credit both before and during the year.

* Includes Rs. 1,00,379 fish-curing receipts and Rs. 2,913, sale-proceeds of Salt supplied to the French Government.
† Exclusive of Rs. 5,374 paid by the French Government.

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92. The quantity issued on credit is noted below :—

Divisions.		MDS.	RS.
Chicacole ...	Excise	12,976	32,453
	Monopoly	3,675	9,188
Masulipatam .	Excise	1,85,641	3,78,728
Nellore ...	Excise	1,92,433	4,02,343
	Monopoly	29,216	64,333
Chingleput ...	Excise	16,43,231	33,94,532
Negapatam ...	Excise	5,64,206	11,75,117
Tinnevelly ...	Excise	5,88,802	12,46,794
	Total ...	32,20,180 *	67,03,488

Of the above sum, Rs. 34,97,405 were collected within the year and Rs. 32,06,083 were outstanding at its close. Rs. 30,00,695 were realized on account of salt issued in the preceding year. Credit transactions decreased during the year by 1,57,046 maunds. The decrease occurred in the Nellore, Chingleput and Tinnevelly Divisions. In the first two divisions it was due to the fact that the stocks at the beginning of the year were very low and to the merchants stopping Inland sales for some time in November 1887 owing to the scare caused by the discovery of the frauds at the Madras Depôt. The decrease in Tinnevelly was due to the credit sales of the preceding year having been larger than usual owing to the low state of the stocks in the Negapatam Division.

Comparison with previous years.

93. The following abstract shows the Salt Revenue of the Presidency for 1887-88 as compared with that of previous years :—

Divisions.	Average of five years, 1880-81 to 1884-85.	1885-86.	1886-87.	1887-88.	Difference between 1886-87 and 1887-88.
	RS.	RS.	RS.	RS.	RS.
Chatrapur	28,21,626 (Chatrapur and Chicacole)	8,97,808	13,23,045	13,11,379	− 11,666
Chicacole		18,55,241	17,44,223	15,77,242	− 1,66,981
Masulipatam	16,58,673	12,76,829	9,05,426	10,61,402	+ 1,55,976
Nellore	12,97,738	15,53,790	21,51,566	19,02,214	− 2,49,352
Chingleput (Madras)	38,55,984	52,75,587	38,36,552	41,20,791	+ 2,84,239
Negapatam	25,73,842	18,34,149	17,54,245	17,78,465	+ 24,220
Tinnevelly	18,93,940	16,57,082	19,35,488	22,12,735	+ 2,77,247
Calicut	2,83,703 (Calicut and Arcot)	1,31,335	1,02,003	99,673	− 2,330
Arcot		314	432	269	− 163
Commissioner and Deputy Commissioners	1,488	137	5,778	203	− 5,575
Total ..	143,86,999	144,82,272	137,58,758	140,64,373	+ 3,05,615

The decrease in the Chatrapur, Chicacole and Nellore Divisions and the increase in Chingleput and Negapatam follow upon what has already been stated above in paragraph 57 with regard to the variations in the sales for Home and Inland Consumption. The increase in Masulipatam was due to larger realizations on account of previous credits and that in Tinnevelly to the same cause and to increased cash sales in 1887-88.

Duty paid in Bombay.

94. Adding the duty levied in Bombay on Salt imported into this Presidency, and deducting the duty collected here on Salt exported by sea to the Bombay and Bengal Presidencies, the comparison stands as follows :—

* Exclusive of 53,465 maunds (RS. 18,577) supplied to the French Government.

Years.	Revenue realized				Total.	Deduct duty on exports to Bombay and Bengal Presidencies.	Net Revenue.
	In Madras.	In Bombay.	In Goa.	In Calcutta.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1878-79	146,32,145	12,47,193	..	..	158,79,338	..	158,79,338
1879-80	157,33,395	9,94,440	..	..	167,27,835	42,125	166,85,710
1880-81	156,43,359	12,94,115	30,830	..	169,68,304	55,365	169,12,939
1881-82	147,29,165	12,10,537	84,890	..	160,24,582	4,175	160,20,407
1882-83	139,08,525	14,13,876	85,060	..	154,06,961	1,508	154,05,453
1883-84	138,55,159	16,95,036	1,14,946	..	155,65,141	50,162	155,14,979
1884-85	137,98,795	16,92,378	59,134	..	155,50,307	264	155,50,043
1885-86	144,82,272	17,49,022	80,650	12	163,11,956	1,148	163,[illegible]
1886-87	137,58,758	21,21,914	76,408	40	159,57,120	270	159,56,850
1887-88	110,61,373	21,47,310	1,01,136	20	163,12,839	80	163,12,759

Charges.

95. Including the Abkári charges and the pay and contingencies of the establishments employed in Orissa, the total charges amounted to Rs. 15,96,496 as compared with Rs. 16,23,806 in 1886-87. Details according to divisions are given in Appendix F. Of this, Rs. 2,69,048 are debitable to Excise and Rs. 77,298 represent the charges due to the transfer of the Salt Administration of Orissa to this Presidency. Deducting these, the net charges debitable to the Madras Salt Department amount to Rs. 12,50,150 which compares as follows with those of the preceding two years :—

Items.	1885-86.	1886-87.	1887-88.
	RS.	RS.	RS.
Establishments.			
Permanent	7,99,615	8,06,660	8,29,477
Temporary	36,029	29,348	38,863
Boat	54	44	90
Chemical	...	...	1,176
Contingencies.			
Travelling Allowances	43,567	53,404	53,397
Office and Revenue contingencies, including Service Postage, Telegrams, cost of export of Salt and other Miscellaneous Items ...	94,937	1,96,371	94,060
Rewards	21,572	21,502	23,951
Petty construction and repairs	55,400	55,099	52,893
Purchase of Salt, Manufacturers' share ...	1,47,438	82,337	1,12,749
Conveying and storing Salt	25,308	19,013	10,710
Petty works for the Manufacture and storage of Salt	19,829	15,081	13,678
Cost and repair of Salt-weighing Machines.	26,355	2,390	10,771
Miscellaneous	5,104	17,732	8,340
Total ...	12,75,208	12,98,981	12,50,150
Add cost of Salt Police	2,237	159	...
Grand Total ...	12,77,445	12,99,140*	12,50,150

Cause of variations.

96. Compared with 1886-87, the cost of the Department decreased by Rs. 48,831 if the cost of the Salt Police is excluded. There was no expenditure on this account in the year under report owing to the withdrawal of the Police force. The decrease was chiefly under the heads Office and Revenue contingencies, Conveying and Storing and Miscellaneous. Under the first head, it was due to the payment in 1886-87 of Rs. 1,00,547 as compensation to the Coondapoor licensees for the suppression of Salt Manufacture, and under the second to the fact that a sum of Rs. 9,085 was included in the figures of 1886-87 on account of

* Difference between this figure and that shown in the Administration Report for 1886-87 is due to adjustments effected after the submission of that report.

transport charges incurred by Government on behalf of the licensees in the Chingleput Division. There was an increase under Establishments which was due to the transfer of the Trade Department to the office of the Commissioner of Salt and Abkári Revenue as part of the scheme for the reconstitution of the Board of Revenue, to the gradual filling up of the higher grades of superior officers, to the entertainment of the establishments sanctioned for the Neidavasal Extension and the Manakudi Factory and to the formation of the Villupuram Circle. The pay of the Commissioner and of his establishment has been debited to "Salt" pending the settlement of the question, which is now before the Government* of India, whether it should not be debited to "General Administration." The increase under Cost and Repair of Salt-weighing Machines was due to the value (about Rs. 9,000) of 16 Grainger's and 27 two-maund cup scales ordered from the Public Works Workshops having been adjusted during the year and that under "Purchase of Salt, Manufacturers' share" was due to 1,85,475 maunds having been purchased from the licensees for supply to the French Government and to fish-curing yards against 1,25,096 in the preceding year.

Expenditure on works.

97. The total expenditure on works amounted to Rs. 66,566 against Rs. 70,180 in the previous year. The former figure includes Rs. 4,299-0-7 expended on works executed by the Department on behalf of the licensees which have to be recovered from them in the shape of cess.

98. A table is appended showing the expenditure on works for a series of years :—

	Works for petty Construction and Repairs.	Works for Manufacture and Storage.	Total.
	RS.	RS.	RS.
1878-79	42,461	87,509	1,29,970
1879-80	29,280	40,732	70,012
1880-81	37,051	50,033	87,084
1881-82	58,395	58,096	1,16,491
1882-83	86,329	52,890	1,39,219
1883-84	1,08,780	38,724	1,47,504
1884-85	67,381	30,241	97,622
1885-86	55,400	19,829	75,229
1886-87	55,099	15,081	70,180
1887-88	52,893	13,673	66,566

99. The expenditure in each Division on each class of works is shown in Appendix G. An abstract is subjoined :—

Classification.	New works.	Repairs.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
I.—Works for Revenue and General Purposes—			
A—*Roads including Compensation for Land.*	1,049 10 4	1,889 9 0	2,939 3 4
B—*Other Works.*			
Compensation	1,874 1 7	...	1,874 1 7
Protective works, such as Hedges, Guard-houses, &c.	1,812 6 1	3,456 3 8	5,268 9 9
Offices and Lines	15,657 9 5	14,275 1 10	29,932 11 3
Boats	3,139 15 4	1,865 11 5	5,005 10 9
Other works for Public convenience ...	545 1 1	608 7 8	1,153 8 9
Sundry Works	924 0 10	1,496 7 5	2,420 8 3
Total, *Other Works* ...	23,953 2 4	21,702 0 0	45,655 2 4
Total works for Revenue and General Purposes	25,002 12 8	23,591 9 0	48,594 5 8

* Since the above was drafted, orders have been received from the Government of India to debit the pay of the Commissioner and of his establishments to "Salt," subject to the annual adjustment between that head and "Excise."

Classification.	New works.	Repairs.	Total.
II.—Works for the Manufacture and Storage of Salt—	RS. A. P.	RS. A. P.	RS. A. P.
Compensation for Land	199 8 3	...	199 8 3
Irrigation Channels (brine supply), including opening Bars...	...	3,988 7 4	3,988 7 4
Platforms and Drying Grounds ...	466 12 10	171 2 11	637 15 9
Protective Works	1,730 2 6	4,371 6 6	6,101 9 0
Store Sheds and Gollahs	912 4 9	992 3 1	1,904 7 10
Sundry Works	9 0 0	831 13 3	840 13 3
Total works for the Manufacture and Storage of Salt	3,317 12 4	10,355 1 1	13,672 13 5
Works for Revenue and General Purposes executed on behalf of Licensees.	...	4,299 0 7	4,299 0 7
Grand Total ...	28,320 9 0	38,245 10 8	66,566 3 8

Proportion of Charges to Receipts.

100. The proportion borne by the charges to the receipts of the Department and the net Revenue realized during the year as compared with the results obtained in the preceding eight years are given below :—

Years.	Rate of Duty.	Receipts. (a)	Charges. (b)	Percentage of Charges to Receipts.	Net Revenue.
		RS.	RS.		RS.
1879-80	Rs. 2-8-0	1,66,85,710	11,72,757	7·02	1,55,12,953
1880-81		1,69,12,939	16,54,579	9·78	1,52,58,360
1881-82	Rs. 2-8-0 to March 10, afterwards Rs. 2.	1,60,20,407	15,75,656	9·83	1,44,44,751
1882-83	Rs. 2.	1,54,05,453	16,82,913	10·92	1,37,22,540
1883-84		1,55,14,979	16,49,132	10·62	1,38,65,847
1884-85		1,55,50,043	16,38,676	10·53	1,39,11,367
1885-86		1,63,10,808	12,77,445	7·83	1,50,33,363
1886-87		1,59,56,850	13,03,635	8·17	1,46,53,215
1887-88	Rs. 2 to Jan. 18, afterwards Rs. 2-8-0.	1,63,12,759	12,50,150	7·66	1,50,62,609

(a) Taking credit for Salt duty levied in Bombay.
(b) Including the cost of Police Guards. In 1887-88 there was no expenditure under this head.

Manufacturing and Revenue receipts and charges separated.

101. The Manufacturing and Revenue Receipts and Charges of the year compare as follows :—

—	Receipts.	Charges.	Percentage of Charges to Receipts.
	RS.	RS.	
Revenue	1,36,14,253	10,93,907	8·03
Manufacture	4,50,120	1,56,243	34·71
Total ...	1,40,64,373	12,50,150	

Cost of Salt sold.

102. The subjoined statement exhibits the cost of the Government Salt sold at the Ganjam, Balacheruvu, Chinna Ganjam, Dugarázpatnam and Kattumavadi Factories of the Chatrapur, Chicacole, Nellore and Negapatam Divisions, respectively :—

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Items.	Ganjam.	Balacheruvu.	Chinna Ganjam and Dugarázpatnam.	Kattumavadi.	Total.
	MDS.	MDS.	MDS.	MDS.	MDS.
Quantity manufactured	297,223	55,153	459,007	17,724	829,107
From other factories and depôts ..	..	...	90	..	90
Gain by weighment	87	1	314	..	402
Miscellaneous	..	297	..	..	297
Total ..	297,310	55,451	459,411	17,724	829,896
Deduct wastage ..	15,776	6,798	3,360	190	26,124
Net quantity ..	281,534	48,653	456,051	17,534	803,772
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	191 0 0	49 8 0	18 4 3	6 13 8	266 3 11
Payment to manufacturers	27,245 7 1	5,170 9 6	38,320 6 10	1,496 5 8	72,232 13 1
Works for Salt manufacture and storage. Interest.	1,144 5 11	817 2 0	897 4 8	177 3 11	3,136 9 0
Repairs.	735 7 7	1,524 1 5	128 12 8	56 5 7	2,444 11 3
Conveying and storing Salt	1,136 4 3	356 3 7	1,964 6 8	0 7 0	3,457 5 6
Net Miscellaneous expenditure on other heads, including Salt weighing Machines.	625 8 6	124 5 10	93 14 9	15 4 6	859 1 7
Total ..	31,078 1 4	8,142 6 10	41,423 11 10	1,752 8 4	82,396 12 4
Cost per maund of net quantity above shown as brought into store.	0 1 9·2	0 2 8·1	0 1 5·4	0 1 7·2	0 1 7·7
Number of maunds of Salt sold. Maunds.	372,618	102,874	206,510	2,894	684,896
A. Cost of the same. Rs.	41,143 3 9	17,199 3 11	18,714 15 6	289 6 5	70,273 2 11
B. Average period of storage of the same. Years and months.	0 10 0	2 7 0	0 5 0	1 9 0	..
C. Interest on cost at 4 per cent. Rs. ..	1,371 7 1	1,777 4 1	311 14 8	20 4 1	3,480 13 11
Total cost of Salt sold (Lines A and C). Rs. ..	42,514 10 10	18,976 8 0	19,026 14 2	309 10 6	73,754 0 10
Cost per maund of Salt sold. Rs. ..	0 1 9·9	0 2 11·4	0 1 5·7	0 1 8·5	0 1 8·7

CHAPTER XI.—QUALITY OF SALT.

Quality of Salt.

103. Appendix H shows the results of all the analyses which have been made since chemical tests have been applied. Appendix I is an abstract of the results of the analysis of three samples of the salt of 1887 from each factory as compared with the results for previous years.

104. The following is an abstract of Appendix I :—

Constituents.	1876.	1883.	1884.		1885.		1886.		1887.	
			Monopoly.	Excise.	Monopoly.	Excise.	Monopoly.	Excise.	Monopoly.	Excise.
Sodium chloride	93·5	92·5	92·9	92·9	93·9	92·7	94·9	92·6	93·2	91·8
Magnesium salts	2·9	2·5	2·1	1·9	2·6	3·2	1·7	2·8	2·4	3·9
Calcium salts	1·6	2·2	2·2	2·3	2·1	2·3	1·9	2·5	2·4	2·5
Insoluble matter	2·1	1·9	2·2	2·2	·8	1·2	·9	1·7	1·6	1·3

105. From this it will be seen that the improvement noticed in the quality of monopoly salt has not continued, and that excise salt has still further deteriorated. At monopoly factories the quality deteriorated at Ganjam and at Chinna Ganjam, the Pandraka salt showing considerable improvement. At Ganjam, owing to a bad season, manufacture was short, and there must have been a tendency to stretch a point in favour of slightly inferior salt and at Chinna Ganjam the officer in charge was untrustworthy.

106. In the Chatrapur Division the Surlá excise salt continued good, owing to the care of the agent of the licensees who destroyed a fair quantity of inferior salt. In the Chicacole Division it is stated that the licensees have arranged for the disposal of bitterns at every factory, and that they are trying to improve the quality of their salt. There has been, however, a considerable falling off at Naupada and Kuppili which is by

no means made up for by the slight improvement at Calingapatam, Konada and Bimlipatam. In the Masulipatam Division better salt was produced only at Manginapudi. The Assistant Commissioner complains of the indifference of the licensees to the quality of their salt and states that there was a diversion of trade from Penuguduru to Manginapudi and from Nizampatam to Chinna Ganjam. This, however, was probably due to the difference in prices and not to the inferior quality of the salt sold.

107. The Iskapalle factory of the Nellore Division produced the best salt in the Presidency but only one of the factories in the Division showed the slightest improvement; while at Kanuparti and Pákala there was considerable deterioration. Five hundred and twenty maunds of salt scraped at Kistnapatam from over dense brine were destroyed. In the Chingleput factories there was some improvement at Pulidiwak, Attipat, Merkanam and Chunampet, but on the whole impurities, especially the magnesium salts, have increased considerably. In the Negapatam Division the worst salt in the Presidency was manufactured at Neidavasal. At this factory 15 maunds were destroyed on account of the quantity of magnesium contained in the salt. With the exception of Cuddalore, every factory in the Division has turned out worse salt than in the previous year. Under the monopoly system very large quantities of salt would have been rejected. With the exception of Manambadi, Vedarniam, Adirámpatnam and Thambikkanallavankottai the factories turned out very bad salt. In the Tinnevelly Division generally there has been a distinct improvement. The only noticeable *falling off* was at Kuttanguli, and even Káyalpatnam shows some improvement.

108. There has been a curious increase in the proportion of magnesium salts produced at almost every factory from the north of the Masulipatam Division down to the Tinnevelly Division. It can only be explained by the fact that the licensees have sold their salt before it is made at fixed prices to capitalists. They are utterly reckless whether the salt sells well or badly, and consequently whether it is good or bad; hence they pay no attention to quality and only try to scrape as much as possible. They therefore take no trouble to get rid of the bitterns and scrape at any density. On the whole, both the monopoly and the excise salt of 1887-88 is worse than that of 1886-87. The deterioration in excise salt is general, except in the Tinnevelly Division.

CHAPTER XII.—MEASURES FOR THE PROTECTION OF THE REVENUE.

Offences against the Salt Laws reported.

109. The following statement shows the number of cases reported and persons arrested with the manner in which they were disposed of during the year :—

Division.	Pending on April 1, 1887, and since reported up to March 31, 1888.		Disposal by the Officers of the Department. Released by Department. I Infirm persons, pregnant women and *children*.		II For possessing less than one seer of Contraband Salt or less than five seers of Salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Chatrapur	379	167	4	4	53	53	..	..	1	1	58	58	95	96
Chicacole	11,851	4,620	74	75	1,021	1,021	..	..	61	61	1,156	1,157	3,229	3,231
Masulipatam	1,139	441	15	15	205	205	1	2	8	9	229	231	177	185
Nellore	149	52	1	1	5	5	..	..	..	3	6	9	42	42
Chingleput	2,916	1,403	16	16	265	266	..	..	14	14	295	296	1,051	1,055
Negapatam	6,058	3,129	159	159	566	569	2	2	30	31	757	761	2,477	2,477
Tinnevelly	3,889	2,163	72	72	782	783	4	4	6	7	864	866	1,272	1,277
Arcot	1,436	790	12	12	125	125	1	1	9	9	147	147	615	616
Calicut	6,101	3,213	142	146	752	762	7	7	56	60	956	975	2,159	2,177
Total ..	33,918	16,278	495	500	3,774	3,789	15	16	184	195	4,468	4,500	11,117	11,156

Division.	Disposal by the Officers of the Department—*cont.* Undetected scrapings of Salt-earth registered from Dec. 31, 1886, to Dec. 31, 1887, written off.	Total disposed of.		Balance remaining for disposal on March 31, 1888.		Disposal by the Magistrates. Pending trial on April 1, 1887, and since sent for trial up to March 31, 1888.		Convicted.		Acquitted.		Balance remaining for disposal on March 31, 1888.	
	Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	16	17	18	19	20	21	22	23	24	25	26	27	28
Chatrapur	124	282	(a) 159	97	8	125	126	94	94	2	3	29	29
Chicacole	5,944	(b) 10,338	(b) 4,397	1,513	223	3,736	3,738	3,005	3,007	35	35	(c) 692	(c) 692
Masulipatam	511	(d) 919	(d) 418	220	23	215	224	167	174	18	20	30	30
Nellore	86	134	51	15	1	45	45	44	44	1	1	..	..
Chingleput	1,216	2,562	1,351	354	52	1,119	1,123	1,072	1,076	4	4	43	43
Negapatam	1,946	(e) 5,199	(e) 3,257	859	172	2,940	2,952	2,721	2,733	22	22	(f) 194	(f) 194
Tinnevelly	1,496	(g) 3,637	(g) 2,148	252	15	1,498	1,503	1,411	1,416	9	9	78	78
Arcot	332	(h) 1,106	(h) 773	330	17	679	680	577	578	7	7	95	95
Calicut	2,441	(i) 5,566	(i) 3,165	535	48	2,629	2,660	2,245	2,275	15	15	369	370
Total ..	14,096	29,743	15,719	4,175	559	12,986	13,051	11,336	11,397	113	116	1,530	1,531

N.B.—*Tinnevelly.*—The number of cases pending before the Inspectors on the 31st March 1887 has now been reduced by two as they had been wrongly treated as undetected scrapings in the returns for 1886-87.
Calicut.—The number of cases and persons pending *before the Inspectors on the 31st March 1887 has* now been increased by one and that of cases and persons pending before the Magistracy reduced by two owing to an error in the returns of Circle officers for 1886-87.

(a) Inclusive of 5 cases with 5 persons written off as the cases were similar to some which the *High Court declared not to be offence* under the Salt Act.
(b) Inclusive of 9 cases in which 5 persons died and 4 absconded.
(c) Exclusive of 4 cases in which 3 ,, absconded and 1 died.
(d) Inclusive of 2 ,, in which 2 ,, absconded.
(e) ,, of 19 ,, in which 19 ,, absconded, died, &c.
(f) Exclusive of 3 cases in which 3 persons died before inquiry.
(g) Inclusive of 5 ,, ,, 5 ,, absconded, died, &c.
(h) ,, of 12 ,, ,, 10 ,, absconded ,, ,,
(i) ,, of 10 ,, with 13 persons absconded, died, &c.

110. Of the persons dealt with 4,500 or about 28 per cent. were released departmentally. Of these 3,789 or 84·2 per cent. were released for possessing less than one seer of Contraband Salt or less than five seers of Salt-earth for the first time.

Safe guards against falsification of departmental records as regards releases of first offenders.

111. It was suggested by Government in reviewing the Administration Report for 1885-86 that the persons released on the ground that they were first offenders under the Salt laws might have committed no offence or that they might not be first offenders. A brief description of the safeguards against such falsification of the records will therefore be given. To begin with: the books of every Circle are carefully inspected by the Assistant and Deputy Commissioners on the occasions of their periodical visits, when any tampering with them would be at once detected. When an arrest is made by any officer subordinate to an Inspector, the officer by whom it is made is required to at once send in an Occurrence report in a prescribed form, the counterfoil of which has to be kept for comparison with the original. He has to produce the person arrested with the contraband article found in his possession without delay before the Inspector, if that officer be within 10 miles, or if he is not, at the nearest Police station. The Station-house Officer then becomes responsible for forwarding the person to, or admitting him to bail to appear before, the Inspector. The circumstances of the arrest are therefore immediately recorded and subsequent concealment or alteration is impossible. The Inspector proceeds to inquire into the case, and then refers to his Villagewar register of offenders to see whether the person before him has been previously convicted or warned. In this register is entered the name of every person who has been brought up for an offence against the Salt laws and either convicted or discharged with a warning. It is not probable that an Inspector, who is naturally desirous of showing as many convictions as possible, would wilfully release an old offender instead of prosecuting him. If he desired to do so, he would run the risk of his conduct being detected by the Assistant or Deputy Commissioner through the comparison of the Crime register with the Villagewar register of offenders. Should he wish to release under head II a person found in possession of more than one seer of Earth-salt or five seers of Salt-earth he would have to alter the figures in the Crime and Occurrence report, in the Yadast placing the contraband property in the charge of the Police, in the circle Crime register and the Crime abstract sent to the Assistant Commissioner weekly. His subordinates also would protest and bring his conduct to notice as they would be deprived of their rewards. Should an Inspector try to conceal an illegal arrest by his subordinates he would run a great risk of detection. His books are overhauled during inspections when special attention is paid to arrests falling under heads III and IV. Moreover he has to submit a statement giving details of every case falling under heads I, III and IV in the weekly abstract report of preventive operations which is submitted to Assistant Commissioners. These statements are always available for comparison with the Crime and Occurrence reports and the entries made in the Crime register, and conduct of this kind would be almost certain to be discovered sooner or later. Stress may fairly be laid upon the fact that charges of extortion against the officers of this Department are rare. Whenever they occur every assistance is given to the accuser and the Inspector himself may be ordered to prosecute. This Department is not viewed with favour by the District officials; its duties are such as to render it very unpopular among the villagers, and it may confidently be affirmed that if its subordinates were in the habit of making illegal arrests and thereby committing extortion there would be no hesitation on the part of other officials in bringing their conduct to light.

On the receipt of Government Order, dated 30th September 1887, No. 955, Revenue, Assistant Commissioners were specially called upon for returns showing the number of illegal arrests and the manner in which the persons responsible were punished. They were also directed to fully comment upon this subject in their Administration Reports. Full returns have not been received and only three Assistant Commissioners have mentioned the subject in their reports. Further information has been called for, which will be submitted separately.

Increase in the number of cases and persons.

112. The number of cases dealt with, the number of persons involved, and the number of undetected scrapings show increases of 9·02, 5·9 and 10·8 per cent., respectively. The number of persons sent for trial also shows an increase of 1,378 or 14 per cent. The annexed statement shows the difference in each Division:—

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PERSONS SENT FOR TRIAL.

Divisions.	1885-86.	1886-87.	1887-88.
Chatrapur	2,114	109	96
Chicacole		1,981	3,231
Masulipatam	317	209	185
Nellore	12	26	42
Chingleput	775	755	1,055
Negapatam	2,158	2,847	2,477
Tinnevelly	1,634	1,277	1,277
Arcot	589	415	616
Calicut	2,056	2,159	2,177
Total ...	9,655	9,778	11,156

113. The figures for the Chatrapur, Masulipatam, Nellore, Tinnevelly and Calicut Divisions show little change on the whole. In the Chicacole Division there were large increases in every Circle except Calingapatam and Vizianagrum which are due to the exhaustion of stocks and consequent high price of Salt, to the leniency of the punishments inflicted by the Magistrates and to the recent enhancement of duty. In the Chingleput Division, Tada and Merkanam Circles show a considerable increase of detection. The decrease in Negapatam is the result of the fall in the price of Salt caused by the increased stock. The increase in the Arcot Division is chiefly in Tirukoilúr, which was in charge of an incompetent Inspector in the preceding year.

The working of the Departmental system of the discharge of cases without prosecution.

114. Of the 16,278 persons whose cases were dealt with, 4,500 were released and 11,156 were sent for trial; the cases of 559 being left pending exclusive of 62 cases involving 63 persons who have died, absconded, &c. Only 199 cases, in which 211 persons were involved, were released under heads III and IV (ignorance and want of proof). Thus of the whole number of persons whose cases were disposed of, amounting to nearly 16,000, only 1·3 per cent. were arrested against 2·2 per cent. in the previous year for cases in which the evidence was considered by the Inspectors insufficient to warrant their being sent for trial. Special attention has been paid during the year to the subject of illegal arrests by subordinate officers and the Board are satisfied that cases of illegal arrest are very uncommon under the Salt Act which is now thoroughly understood by the subordinate staff.

115. The quantities of contraband articles dealt with are shown in the annexed statement. Salt, Spontaneous Salt, Earth-Salt and Saltpetre show increases, there being decreases under Salt-earth and Brine. The decrease under Fish cured with Salt-Earth is most marked and is due to a ruling of the High Court, who held that the possession of fish that had been cured with Salt-earth was no offence.

QUANTITY RECOVERED.

Divisions.	Salt.	Spontaneous Salt.	Earth-Salt.	Salt-Earth.	Saltpetre.	Brine.	Fish cured with Salt-Earth.
	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
Chatrapur ..	0 1 10	0 33 75	1 22 47½	44 15 55	..	3 12 33	0 10 0
Chicacole ..	0 1 41	16 9 70	17 26 17½	1,867 30 0¼	..	162 23 39½	58 17 60
Masulipatam ..	..	10 19 52	13 27 10	62 13 28¼	..	10 0 42	..
Nellore ..	0 0 65½	7 15 30¼	..	8 22 0	..	1 5 0	..
Chingleput ..	8 0 54½	88 9 73	39 22 50	313 25 20	..	16 8 42	..
Negapatam ..	3 17 57	20 4 1	137 36 26	802 2 67	..	35 39 73	..
Tinnevelly ..	0 38 38¼	12 39 64	235 14 56¾	116 21 31½	0 4 60	23 14 37	..
Arcot	..	..	94 21 58¼	151 21 20	0 13 0	19 7 79	..
Calicut	3 39 34½	0 26 25	168 26 49½	416 34 4	29 38 15	64 19 16½	..
Total ..	16 19 60¾	156 38 70¼	708 37 75⅝	3,783 25 66	30 15 75	276 11 47	58 27 60

116. Of the persons sent for trial 116 were acquitted by the Magistracy. In addition to these acquittals 48 convictions were quashed by the High Court upon references made by the District Magistrate of Ganjam. These cases are referred to in Board's Proceedings, Nos. 513, 543, and 162, dated 30th September, 3rd October 1887, and 13th March 1888, respectively, and the orders thereon, dated 7th September, 31st October and 14th November 1887. They were all disposed of in the admission side of the High Court, without argument, although none of them in the opinion of the Board fell under the High Court rulings quoted by the District Magistrate on the strength of which the convictions were quashed. Excluding these cases the percentage of acquittals was 1, the lowest yet recorded. Inclusive of them the percentage was 1·4, which is the same as that of last year.

117. Appendix J shows the average duration of cases up to the time of their final disposal by the Officers of the Department. There is a slight increase in the general average compared with the last year. This occurred chiefly in the Masulipatam Chingleput, Negapatam and Tinnevelly Divisions. The figures for Masulipatam, Division are spoiled by the Guntúr Circle, the Inspector of which resigned in preference to facing an inquiry into the continual delays in his Circle. The increase in Nellore is due to the inquiries into the frauds in the Kanuparti Circle. The increase in the Chingleput Division occurred chiefly in the Merkanam Circle, that in the Negapatam Division chiefly in Cuddalore and Adirámpatnam, and that in the Tinnevelly Division chiefly in the Madura Circle. The Inspector of Cuddalore suffered from his eyes for several months and the Inspector of Adirámpatnam was short-handed for some months. On the West Coast the delay in the disposal of cases in Mangalore was due to the Inspector being in charge of both the Circles of South Canara for about three months.

118. Appendix K (classification of offences) shows that cases of possession of Spontaneous or Swamp Salt, Contraband Salt-Earth and Contraband Salt were more numerous than in the preceding year, while there was a decrease in the number of cases of curing fish with Salt-earth.

119. The annexed statement shows the number of hands employed on purely preventive work and their sanctioned cost for the year 1887-88 and the number of cases reported and persons arrested in each division :—

Divisions.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Petty Officers.	Peons.	Total strength.	Cost per annum.	REPORTED DURING THE YEAR.	
									Cases.	Persons.
								RS.		
Chatrapur ..	1	..	3	1	8	62	75	11,508	322	161
Chicacole ..	2	..	8	3	55	334	402	45,558	9,976	4,514
Masulipatam ..	1	..	5	1	44	273	324	34,170	823	429
Nellore	1	..	8	1	38	256	304	33,888	106	52
Chingleput * ..	..	..	3	..	20	127	150	14,364	2,331	1,364
Negapatam ..	1	2	8	3	40	313	367	42,408	5,338	3,362
Tinnevelly ..	2	..	14	3	40	301	360	45,444	3,251	2,125
Arcot	7	..	41	9	86	632	775	113,376	1,278	752
Calicut	8	1	58	16	111	671	865	137,256	5,384	3,078
Total ..	23	3	148	37	442	2,959	3,622	477,972	28,809	15,837

No portion of the pay of Inspectors, Assistant Inspectors and Sub-Inspectors in Factory Circles employed in supervising both Factory and preventive operations is included in this statement. These officers are employed on both Salt and Abkári duties.

CHAPTER XIII.—MISCELLANEOUS.

Check of storage by re-weighment of heaps.

120. 4,496 heaps were stored and 3,557 sold during the year. Of the latter, 2,376 were of those stored in 1887-88. Of the heaps stored, 1,935 or 43·04 per cent. were tested in the year inclusive of 450 heaps or 10 per cent. which were tested immediately after storage. Of the heaps of 1887-88 and previous years sold in the year under report, 1,677 and 689

* Excluding the Madras Town Abkári Inspector and his establishments sanctioned for purely Abkári purposes.

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or 70·58 and 58·34 per cent., respectively, were reweighed. 258 and 27 heaps, respectively, were tested by restorage out of those stored in 1887-88 and in the previous years. Inspectors and Assistant Inspectors personally stored 668 heaps or 14·85 per cent. of the total number of heaps stored.

* Quantity of Salt sold and amount realized for Fish-curing experiments have been added to the previous year's figures.

Fish-curing.

121. There has been a considerable increase in operations in all the divisions as will be seen from the statement in the margin showing the results for the last three years. This result is stated to be due to the season having been more favorable for fishing than in the preceding years. 1,51,300 maunds of Salt, realizing Rs. 1,00,379, were sold during the year against 1,23,048 * maunds realizing Rs. 81,344 * in the preceding year. There was thus an increase of over 22 and 23 per cent., respectively, in the Salt sold and in the realizations. Deducting from the realizations the cost of the Salt, and the expenditure incurred on account of buildings, establishments and contingencies, amounting to Rs. 86,325, there was a clear profit of over Rs. 14,000. There was an increase of Rs. 15,710 † in the expenditure as compared with the preceding year, which was due to the entertainment of the revised scale of establishments sanctioned in the order of Government noted in the margin‡ and to increased charges on account of carriage of Salt caused by the expansion of operations generally. The total number of yards at the beginning of the year was 142, and 5 were newly opened. The reopening at Passadi of the yard at Suratkal which was abolished in 1886-87 was sanctioned during the year under report; the total number of yards available for work was 148. Of these, only 145 were worked, operations not having commenced yet at Nambithalai in the Tinnevelly division and Deria Bahadurgur and Passadi in the Calicut division owing to the non-completion of the necessary buildings.

Divisions.	WEIGHT OF FISH CURED.		
	1885-86.	1886-87.	1887-88.
	MDS	MDS.	MDS.
Chatrapur	25,433	23,254	36,704
Chicacole	48,825	56,310	83,483
Masulipatam	22,116	23,279	34,862
Nellore	23,104	21,964	23,696
Chingleput	25,254	24,814	36,190
Negapatam	32,690	35,755	38,813
Tinnevelly	75,358	73,846	90,253
Calicut	4,93,013	5,67,482	6,76,685
Total ..	7,45,793	8,26,804	10,20,686
Tons ..	27,396	30,373	37,495

‡ G.O., dated 10th August 1887, No. 773, Revenue.

122. Experiments in fish-curing were conducted during the year under report in all the divisions and the results were on the whole satisfactory. 344 maunds of fish were cured at a cost of Rs. 822; but the financial results cannot be stated at present, as a considerable quantity of cured fish remained unsold at the end of the year in the Masulipatam and Nellore divisions.

Saltpetre operations.

123. During the year under report, 2,363 Factories for the manufacture of Crude Saltpetre and 41 Refineries were worked against 2,434 Crude Factories and 47 Refineries in the preceding year. The decrease in the number of licenses granted was chiefly in the Arcot division and may be only temporary, as from various causes the applications are not always made at the same time in different years and many licenses may yet be applied for after the 1st April for the working season of 1888.

124. The receipts on account of license fees, fines, &c., amounted to Rs. 3,335-13-0 and the expenditure, which consists wholly of the pay of the Amins employed for the supervision of the Refineries, to Rs. 5,454-2-7 against Rs. 3,370-7-9 and Rs. 5,110-1-4, respectively, in the preceding year. The excess expenditure incurred over the receipts was more than made up by 17,039 maunds of edible Salt educed in the Refineries having been prevented from passing into consumption without the payment of duty.

125. The subjoined table shows the quantities of Refined Saltpetre and of Salt produced in the Refineries during the last two years and also the proportion borne by these substances to the Crude Saltpetre expended during these periods.

† Rs. 3-13-5 have been added to the figures shown in the Administration Report for 1886-87 on account of subsequent adjustments.

Divisions.	Circles.	Year	Crude Saltpetre expended.	Refined Saltpetre produced.	Salt educed.	Percentage of outturn: Of Refined to Crude Saltpetre expended.	Percentage of outturn: Of Salt to Crude Saltpetre expended.
			MDS.	MDS.	MDS.		
Masulipatam	Mogaltur	1886-87	175	103	25	58·85	14·28
		1887-88	225	139	30	61·7	13·3
	Guntúr	1886-87	3,085	1,285	755	41·65	24·47
		1887-88	6,188	2,130	1,653	34·42	26·71
Nellore	Kanuparti	1886-87	1,513	452	699	29·87	46·20
		1887-88	3,516	1,082	1,709	30·77	48·60
Tinnevelly	Madura	1886-87	3,855	1,614	1,413	41·86	36·65
		1887-88	1,878	845	661	44·99	35·19
Calicut	Calicut	1886-87	80	53	19	66·25	23·75
		1887-88	..	..	..	..	..
	Coimbatore	1886-87	22,077	9,248	8,395	41·89	38·02
		1887-88	20,685	8,660	8,222	41·86	39·74
	Trichinopoly	1886-87	11,882	5,127	4,033	43·15	33·94
		1887-88	13,332	6,416	4,359	48·12	32·69
Arcot	Kurnool	1886-87	..	..	..	..	..
		1887-88	456	195	80	42·76	17·54
	Bellary	1886-87	2,707	595	965	21·97	35·64
		1887-88	564	235	114	41·66	20·21
	Cuddapah	1886-87	277	56	78	20·66	28·78
		1887-88	515	165	211	32·03	40·97
	Total	1886-87	45,651	18,533	16,382	40·60	35·89
		1887-88	47,359	19,867	17,039	41·95	35·99

126. It will be observed that the percentages of Refined Saltpetre and Salt produced out of the Crude Saltpetre expended were very nearly the same in both years.

127. No educed Salt was purchased by Government for supply to the fish-curing yards during the year under review. The whole of the Salt educed during the year was destroyed under the personal supervision of the Inspectors.

Lands acquired by Public Servants.

128. Appendix L shows the lands acquired by the officers of the Department during the year.

Records.

129. The records of the Department are reported to be in good order.

Service Books.

130. The Service Books have been written up and completed in accordance with the Standing Orders.

Frauds at the Madras Salt Depôt and in the Kanuparti Circle.

131. Two serious frauds were discovered during the year at the Madras Salt Depôt and in the Kanuparti Circle. The amount involved in the Madras frauds was about Rs. 25,000, almost the whole of which has been recovered as the Salt was delivered under credit. The fraud was committed by the Assistant Inspector in charge of Inland sales, who made false entries of the quantity of Salt sold for transport by rail. He was convicted upon prosecution before the High Court. The extent of the frauds in the Kanuparti Circle is not accurately known. The Officer in charge of the Circle and his Assistant combined together with some of their subordinates to dispose of newly stored heaps before they were covered and re-store others in their place without bringing them to account. The Assistant Inspector was convicted of an isolated case of fraud during the year and charges against the Circle Officer, the Assistant Inspector, two Sub-Inspectors and a Shroff were pending at the close of the year.

CHAPTER XIV.

ORISSA.

Administrative changes.

132. The draft Notifications and Rules extending the Indian Salt Act (XII of 1882) to the Province of Orissa, which were referred to in para. 144 of the last year's Administration Report, were sanctioned by the Government of India in February 1888, and powers were conferred at the same time under the new rules on the superior officers of this Department employed in the

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Province. They had, however, no legal authority for the greater part of the year under report, but continued to exercise the same supervision as in the previous year. No definite steps could be taken with regard to opening new Salt factories under the Madras system as the new rules were not sanctioned in time. The proposals of the local officers on this subject were therefore ordered to lie over pending the introduction of the Act and the rules. The new system was, as far as possible, explained to those interested, and endeavours were made to forestall obstacles to its successful introduction. Kurkatch manufacture was permitted for another year under the old rules but Panga manufacture was prohibited altogether throughout Orissa. The record of progress therefore continues meagre, but it is hoped that the manufacture of next season may be carried out under the new rules, which were unfortunately passed too late for the licenses of the present season to be granted under them.

Number of Salt works.

133. The number of Arangs worked in 1887-88 in the Balasore division was 8 against 19 in the preceding year as shown below :—

Circle.	Number worked in 1886-87.	Number worked in 1887-88.
Balasore	4	...
Basudebpur	8	3
Chandbally	2	1
Machgaon	5	4
Total	19	8

The decrease appears to be due to the objection of the licensees to work under the improved regulations introduced for the transport and storage of salt. In the Manikpatna Circle, 9 licenses were issued for the manufacture of 4,50,000 maunds and 9 arangs worked in the year.

Establishments.

134. There was no change in the sanctioned subordinate establishments during the year under report. The Sudr establishments in the Collectors' offices were retained throughout the year (except the second Mohurrirs in both the offices who were not employed during the year) as the Collectors were not completely divested of the control of salt matters until after the close of the year.

Season, manufacture and storage.

135. The season was unfavorable for salt manufacture. All three districts were visited by heavy thunderstorms with more or less rain in April and May. This unfavorable weather culminated in the cyclone of May 25, the tidal wave accompanying which destroyed about 1,859 maunds in the Balasore division, while in one circle (Machgaon,) it completely stopped manufacture at the Dakhin-Astrang arang (kurkatch) and at the Panga arangs of the Cuttack district. Manufacture after that date continued only in a desultory fashion, not more than five or six *chulas* working thereafter until the middle of June when a spell of dry weather permitted the partial resumption of manufacture. In Manikpatna, manufacture commenced late in April and terminated in June owing to the heavy rains in that month.

136. The quantity of salt manufactured and received into store during the year amounted to 1,03,560 maunds against 66,482 maunds in the previous year as shown below :—

Districts.	Description.	1886-87.	1887-88.
		MDS.	MDS.
Balasore	Panga	35,471	2,939
Cuttack	Do.	24,728	12,203
Puri	Karkatch	6,283	88,418
Total	Panga	60,199	15,142
	Karkatch	6,283	88,418
Grand Total	...	66,482	1,03,560

137. In the Balasore and Cuttack districts 15,142 maunds of Panga salt were made against 60,199 maunds, and in the Puri district 88,418 maunds of *Karkatch* salt against 6,283 maunds in the previous year. There was a considerable falling off in the Balasore and Cuttack districts which was due to the small number of arangs worked and also to loss during the heavy rains of June and July 1887. In the Puri district, however, there was an increase of 82,135 maunds, which was due to the fact that the licensees who stopped manufacture in 1886-87, under a misapprehension of the effect of the new rules, recommenced operations during the year under report.

Wastage in transit from arangs to golahs.

138. The average wastage in transit of salt from the arangs to the golahs was 1·6 per cent. against 2·5 per cent. in the previous year. The decrease was due to the careful bagging and sealing of salt before transport to the golahs. In the Churaman arang of the Basudebpur Circle, however, the percentage was as high as 13·8. This is attributed by the Assistant Commissioner to the licensee having persistently delayed to transport his salt in view to getting a Rowanah for the clearance of the salt from the arang itself, to the neglect of the licensee to provide suitable accommodation for the bags at the arang and to make adequate arrangements for their proper carriage to the golah. This neglect on the part of the licensee has been reported to the Collector.

Stocks and Issues.

139. The subjoined statement shows the quantity of salt in hand, the quantity received by manufacture, import, &c., and the quantity expended during the year in each district of the Orissa division as compared with the preceding year:—

Districts.		Stock at the beginning of the year.			Received into store during the year.	Expended.			Balance.		
		In Bond.	In Arangs.	Total.		For Home and Inland Consumption.	Wastage written off.	Total.	In Bond.	In Arangs.	Total.
Excise Salt.											
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Balasore	1886-87	63,058	16,178	79,236	35,471	43,236	18,321	61,559	53,139	9	53,148
	1887-88	53,139	9	53,148	* 2,939	† 29,335	3,232	32,567	‡ 23,536	..	23,536
Cuttack	1886-87	27,412	8,253	35,665	24,728	27,772	5,183	32,955	27,002	436	27,438
	1887-88	27,002	436	27,438	§ 12,203	33,048	2,137	35,185	4,456	..	4,456
Puri	1886-87	2,52,363	..	2,52,363	‖ 6,283	¶ 1,64,647	9,405	1,74,052	84,594	..	84,594
	1887-88	84,594	..	84,594	** 88,418	1,20,476	19,982	†† 1,43,637	‡‡ 29,380	..	29,380
Total	1886-87	3,42,833	24,431	3,67,264	66,482	2,35,657	32,909	2,68,566	1,64,735	445	1,65,180
	1887-88	1,64,735	445	1,651,80	1,03,560	1,82,859	25,351	†† 2,11,389	‡ ‡‡ 57,372	..	57,372
Duty-Bearing Salt.											
Balasore	1886-87	259	..	259	..	..	..	..	259	..	259
	1887-88	259	..	259	..	..	..	..	259	..	259
Total	1886-87	259	..	259	..	..	..	..	259	..	259
	1887-88	259	..	259	..	..	..	..	259	..	259
Duty-Paid Salt.											
Balasore	1886-87	..	..	..	1,43,397	1,43,397	..	1,43,397	..	..	..
	1887-88	..	..	..	1,62,185	1,62,185	..	1,62,185	..	..	..
Total	1886-87	..	..	..	1,43,397	1,43,397	..	1,43,397	..	..	..
	1887-88	..	..	..	1,62,185	1,62,185	..	1,62,185	..	..	..
Grand Total	1886-87	3,43,092	24,431	3,67,523	2,09,879	3,79,054	32,909	4,11,963	1,64,994	445	1,65,439
	1887-88	1,64,994	445	1,65,439	2,65,745	3,45,044	25,351	†† 3,73,574	‡ ‡‡ 57,631	..	57,631

* Includes 80 maunds found on re-weighment in excess of the quantity originally stored.
† Excludes 82 maunds on which penalty duty was levied on account of excess deficiency.
‡ Includes 16 maunds, the duty collected on which was refunded.
§ Includes 124 maunds found in excess on clearance of golah.
‖ Includes 367 maunds found in excess on clearance of golah.
¶ Exclusive of the excess deficiency of maunds 249 on which penalty duty (amounting to Rs. 499) was levied.
** Includes 7,764 maunds found in excess on weighment of Salt removed from arang, and 211 maunds found in excess on re-weighment in certain golahs.
†† Includes 3,179 maunds of confiscated salt of Tua golah.
‡‡ Includes 5 maunds on which duty was realised, but not issued from the stock of Tua.

140. These figures have been obtained from the Commissioner of Orissa: those relating to sales are based upon the quantities entered in Rowanahs issued by the Collectors for the removal of salt and do not tally with the departmental accounts as explained in paragraph 157 of the Administration Report for 1886-87.

141. The stock of Excise salt in hand at the beginning of the year amounted to 1,65,180 maunds or about 5 months' supply on the average consumption of the preceding three years. 1,05,560 maunds were received into store as against 66,482 maunds in the preceding year, 1,82,859 maunds were sold and 25,351 maunds written off as wastage against 2,35,657 and 32,909 maunds, respectively, in 1886-87. The actual balance in hand at the end of the year was 57,572 maunds. In the sales there was a decrease of 13,903 maunds or 32·15 per cent. in Balasore, 44,171 or 26·82 per cent. in Puri and an increase of 5,276 maunds or 18·99 per cent. in Cuttack. On the whole, there was a decrease, amounting to 52,798 maunds or 22·40 per cent., which may be ascribed to the enhancement of duty towards the close of the year and to the failure of crops in parts of the Orissa Province on account of deficient rain in September and October.

Imports—duty-paid;

		Maunds.
1883-84	..	6,836
1884-85	..	15,244
1885-86	..	48,565
1886-87	..	1,43,397
1887-88	..	1,62,185

142. The duty-paid imports amounted to 1,62,185 maunds against 1,43,397 maunds in the preceding year. The statement in the margin shows the imports of Liverpool salt into Orissa during the last five years. The price of Panga salt has further fallen from an average of about Rs. 1-5-0 per maund in 1886-87 to about Rs. 1-4-0 in 1887-88 in the district of Balasore and from about 15 annas to 13 annas 9 pies in the Cuttack district. There has been a large increase in the number of salt shops in the Chandbally and Machgaon Circles, and it is reported that more shops are still wanted along the coast in the Machgaon Circle.

duty-bearing.

143. There were no imports of duty-bearing salt in 1887-88.

Issues.

144. In the total quantity of salt issued, there was a decrease of 34,000 maunds which has been explained in paragraph 141.

Wastage written off.

145. The total quantity written off the accounts as wastage amounted to 25,351 maunds. The wastages and excesses found by the Departmental officers on re-weighment have been dealt with by the Collectors and Board of Revenue, Lower Provinces.

Consumption.

146. The total quantity available for consumption in the tracts subject to the operation of the Salt Laws, *i.e.*, portions of the Balasore and Cuttack Districts to the east of the Grand Trunk Road, amounted to 90,799 maunds in Balasore and 2,09,140 maunds in Cuttack against 89,948 and 2,10,917 maunds in the preceding year. The increase in Balasore was small and does not call for any remark. Regarding the decrease in Cuttack, the Collector and Commissioner of Orissa remark as follows:—

"The figures are far from being unsatisfactory, but they are below those of 1884-85, while the consumption should at least keep pace with the population. The average consumption per head of population for the year under report was 5·5 seers, being practically the same as last year. This is a fair average and there is no ground for believing that there has been any illicit manufacture or sale of salt in the district, beyond the small quantities (whether detected or not) manufactured in contravention of the Salt Act, for home consumption. The figures below show the consumption of the locally-manufactured and other district salt during the past two years in this district:—

Description of Salt.	1886-87.			1887-88.		
	MDS.	S.	C.	MDS.	S.	C.
Local salt	16,031	7	3	17,385	13	1
Puri	90,669	30	8	56,157	8	0
Balasore	27,972	13	0	26,822	2	0
Ganjam	68,814	11	0	89,199	34	0
Liverpool	7,429	0	0	19,574	36	8
Total ...	2,10,916	21	11	2,09,139	13	9

"It will be seen that the consumption of Ganjam and Liverpool salt has considerably increased while that of Puri and Balasore salt has decreased. The consumption of the local salt was, however, a little above the quantity consumed in the year before."

147. The sales of locally-manufactured salt and the imports from Calcutta and Ganjam during the past seven years have been as under. The consumption per head of the population of Orissa and the Tributary Mahals, which may be taken to be the tract consuming the salt drawn from the sources under consideration, allowing for the normal increase of population at 7·95 per mille per annum, is shown in the last column of the statement:—

Years.	Local sales in			Imports from		Total.	Consumption per head allowing for normal increase of population at 7·95 per mille per annum.
	Balasore.	Cuttack.	Puri.	Ganjam district.	Calcutta.		
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	LBS.
1881-82	1,39,320	75,032	1,64,321	2,89,578	..	6,68,351	10·799
1882-83	1,72,891	61,874	1,20,108	3,35,874	..	6,91,047	11·102
1883-84	1,39,106	72,635	2,14,857	2,51,269	2,400	6,80,267	10·843
1884-85	1,18,566	55,251	3,16,314	1,71,971	10,343	6,72,445	10·634
1885-86	1,06,707	34,532	3,29,374	1,67,410	46,110	6,84,133	10·733
1886-87	43,238	27,772	1,64,647	3,67,904	1,40,859	7,44,420	11·591
1887-88	29,335	33,048	1,20,476	3,58,292	1,62,185	7,03,333	10·94

Receipts.

148. The total receipts of Salt Revenue under all heads amounted to Rs. 4,23,628-5-10, as detailed below:—

—		Duty on Imported Salt.	Duty on Excise Salt.	Rowanah Fees.	Miscellaneous Receipts.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	1886-87	..	86,477 0 0	1,500 0 0	2,227 0 5	90,204 0 5
	1887-88	..	59,675 0 0	1,375 12 0	272 2 3	61,322 14 3
Cuttack	1886-87	..	55,546 8 0	1,012 0 0	..	56,558 8 0
	1887-88	..	66,515 12 0	1,233 12 0	..	67,749 8 0
Puri	1886-87	..	3,29,793 8 0	356 12 0	11,550 1 2	3,41,700 5 2
	1887-88	..	2,71,617 8 3	97 12 0	22,840 11 4	2,94,555 15 7
Total ..	1886-87	..	4,71,817 0 0	2,868 12 0	13,777 1 7	4,88,462 13 7
	1887-88	..	3,97,808 4 3	2,707 4 0	23,112 13 7	4,23,628 5 10

Compared with the receipts of 1886-87, there was a net decrease of Rs. 64,834-7-9 or 13·27 per cent. The decrease was chiefly in duty on Excise salt in the Balasore and Puri districts and was due to the smaller quantity of salt sold. The decrease in Balasore was due to the stoppage of the manufacture of the local Panga salt resulting in the larger importation of Liverpool salt. That in Puri was due to the large importation of Ganjam salt into the Cuttack and Puri districts, the locally-manufactured salt being deficient both in quality and quantity and the prices demanded by the bonders being high as compared with those for which Ganjam salt could be purchased. There was also a decrease under the head "Rowanah Fees" in the Balasore and Puri districts, attributed in the former to the fact that Liverpool salt was imported in large quantities under single Rowanahs so that though there was an increase in the quantity of Liverpool salt imported, the number of Rowanahs renewed decreased. The decrease of Rs. 259 in the Puri district is reported by the Collector to be due "to the stoppage of the practice under which the Salt office at Puri used to sell forms of Atrafee Rowanahs to Salt traders other than wholesale Rowanadars." The increase under "Miscellaneous Receipts" was due to the inclusion in the figures of 1887-88 of the contributions towards establishment charges (Rs. 2,673-15-10), of the price paid for, and duty levied upon, confiscated salt (Rs. 18,387-1-9) and penalty of Rs. 1,400 for not manufacturing salt in the season of 1884-85.

Charges.

		RS.	A.	P.
1886-87	..	7,416	5	2
1887-88	..	5,247	2	3
		2,169	2	11

149. The total charges of the year amounted to Rs. 77,297-10-2 against Rs. 84,662-11-0 in the preceding year. These figures are exclusive of the cost of the Patrol establishments and Out-post Police which are met by the Police from Provincial Funds. There was a decrease of about Rs. 2,200 in the year under report in the charges incurred by the Collectors on account of Sudr and Preventive establishments as compared with the preceding year. This was due to reductions both in the Golah establishments and in that attached to the Collectors' offices and to the fact that no refunds were granted to the licensees.

150. The portion of General establishment and contingent charges of the Madras Salt Department chargeable to Orissa amounted to Rs. 72,050-7-11 against Rs. 77,246-5-10 in the preceding year. The decrease was due to the provision in the preceding year of boats and quarters for officers. The details of the total charges are subjoined :—

Particulars.		1886-87.			1887-88.	
	RS.	A.	P.	RS.	A.	P.
Salaries of the Assistant Commissioners ...	14,860	0	0	15,676	8	11
House-rent to do. do. ...	1,3·8	7	9	1,192	14	6
Salary of the Inspectors	20,153	8	8	18,984	12	3
Do. of the Assistant Inspectors	12,421	15	11	10,792	8	3
Do. of the Sub-Inspectors	653	11	4	1,870	2	6
Pay of Clerks	6,339	6	4	6,836	0	3
Servants and Guards	6,272	4	1	7,619	15	8
Temporary establishment	5,231	2	0	1,134	4	6
Travelling allowances	6,127	15	4	6,757	12	8
Service Postage	652	7	6	839	11	0
Do. Telegrams	378	0	0	316	13	0
Rewards	...			1,149	11	0
Petty Construction and Repairs	7,034	7	6	1,764	2	8
Rents, Rates and Taxes	88	0	0	236	0	0
Miscellaneous Revenue Contingencies ...	2,996	4	1	1,854	4	6
Do. Manufacturing Contingencies.	...			238	2	3
Cost and repair of Salt-weighing machines.	35	0	6	33	14	3
Total ...	84,662	11	0	77,297	10	2

151. Until nearly the end of the year the officers of the department had no legal powers under the Salt Act in force in the Lower Provinces of Bengal. They had therefore to content themselves with furnishing information to the Police. The number of cases instituted for offences against the Salt Laws in each district and the classification under the several sections of the Act and Rules, which were infringed, are given in the following tables, which were obtained from the Commissioner of Orissa :—

Preventive measures.

ABSTRACT STATEMENT of Cases instituted and brought to trial under the Salt Laws in Orissa Division in 1887-88 as compared with the results of the previous year.

District.	1886-87. Number of cases left pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases brought to trial.	Number of cases in which convictions were obtained.	Number of cases in which defendants were acquitted.	Total number of cases disposed of.	Number of cases left pending at the close of the year.	Number of persons apprehended.
1	2	3	4	5	6	7	8	9
Balasore	..	52	52	42	10	52	..	54
Cuttack	..	110	110	109	1	110	..	111
Puri	..	23	23	22	1	23	..	32

District.	1887-88. Number of cases left pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases brought to trial.	Number of cases in which convictions were obtained.	Number of cases in which defendants were acquitted.	Total number of cases disposed of.	Number of cases left pending at the close of the year.	Number of persons apprehended.	Increase of cases.	Decrease of cases.	
	10	11	12	13	14	15	16	17	18	19	20
Balasore	..	32	32	30	2	32	..	37	..	20	
Cuttack	..	212	212	203	9	212	..	223	102	..	
Puri	..	21	19	19	..	19*	..	19	..	2	

* Excludes two cases which were reported in C. Form.

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STATEMENT of Cases prosecuted under, and the number of persons implicated in, Offences against the Salt Act and Rule in the Saliferous Districts of Orissa during the years 1886-87 and 1887-88.

District.	Description of Cases.	1886-87. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realized.	Amount disbursed to informers and apprehenders.	1887-88. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realized.	Amount disbursed to informers and apprehenders.	Increase of cases.	Decrease of cases.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
									RS. A. P.	RS. A. P.								RS. A. P.	RS. A. P.		
Balasore.	Illicit manufacture of salt, section 5, Act VII. B. C. of 1864.	..	23	23	24	20	4	..	72 5 3	12 8 0	..	22	22	24	21	3	..	203 0 0	203 0 0	..	1
	Illicit possession or transport of salt, sections 16 to 19.	..	10	10	11	9	2	..	63 5 9	28 0 0	..	5	5	6	4	2	..	7 10 0	6 9 0	..	5
	Neglect to certify sales or loss of salt on Rowanah, sections 20 and 21.	..	12	12	12	10	2	..	28 0 0	24 4 0	..	1	1	3	3	..	..	0 12 0	..	..	11
	Neglect to give up Rowanah, section 22.	..	5	5	5	4	1	..	12 0 0	12 0 0	..	4	4	4	3	1	..	7 0 0	6 0 0	..	1
	Breach of rule 46	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Breach of rule 47	..	2	2	2	1	1	..	5 0 0	5 0 0	..	..	..	..	..	..	..	..	..	..	2
	Total ..	..	52	52	54	44	10	..	180 11 0	81 12 9	..	32	32	37	31	6	..	218 6 0	215 9 0	..	20
Cuttack.	Illicit manufacture of salt, section 6, Act VII, B. C. of 1864.	..	93	93	93	93	..	..	516 13 4	498 9 2	..	178	178	184	174	10	..	674 1 10	587 6 3	85	..
	Wilful neglect to report the same, section 8.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Illicit possession or transport of salt, sections 16 to 19.	..	11	11	12	11	1	..	23 15 3	14 11 0	..	11	11	16	16	..	..	45 4 7	38 1 11	..	..
	Neglect to certify sales or loss of salt on Rowanah, sections 20 and 21.	..	2	2	2	2	..	..	7 8 0	5 0 0	..	5	5	5	5	..	..	24 9 0	..	3	..
	Neglect to give up Rowanah, section 22.	..	3	3	3	3	..	..	45 0 0	..	..	7	7	7	7	..	..	14 0 0	..	4	..
	Breach of rule 46	..	1	1	1	1	..	..	2 0 0	..	..	1	1	1	1	..	..	0 8 0	..	..	..
	Breach of rule 47	..	..	..	..	..	..	..	..	..	..	10	10	10	10	..	..	13 8 0	..	10	..
	Total ..	..	110	110	111	110	1	..	595 4 7	518 4 2	..	212	212	223	213	10	..	771 15 5	625 8 2	102	..
Puri.	Illicit manufacture of salt, section 5, Act VII, B. C. of 1864.	..	22	22	31	31	..	..	238 5 0	215 0 0	..	21	21	19	19	..	..	93 8 0	59 0 0	..	1
	Evading payment of duty, section 9, Act XII of 1882.	..	1	1	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	Total ..	..	23	23	32	31	1	..	238 5 0	215 0 0	..	21	21	19	19	..	..	93 8 0	59 0 0	..	2

152. The total number of cases instituted was 265 with 279 persons against 185 with 197 persons in the previous year. Of these, 221 cases with 227 persons were arrests under section 5 of Act VII of 1864 against 138 cases with 148 persons in 1886-87. The increase was in Cuttack, the Collector of which district, writing on the subject, says: "A most noticeable feature is the large increase (85 or 11 per cent.) in cases of illicit manufacture. 184 persons were sent up for trial and 174 were convicted. This points, no doubt, to an increased vigilance on the part of the Police and to the beneficial result of the system of rewards. But this is only part of the explanation and the returns point clearly to an increase of illicit manufacture. The ignorance of the Excise Laws among the peasants is greatly to be regretted. At the same time it is possible that were facilities given for the manufacture of Karkatch salt on the sea-board of the district, it might largely take the place of the imported salt and would be more likely to meet the demand of the poorer inhabitants." Of the cases instituted, 252 were convicted and 11 acquitted against 173 convictions and 12 acquittals in 1886-87.

153. The total realisations from fines and forfeitures amounted to Rs. 1,083-13-5, the greater portion of which was disbursed as rewards to informers and apprehenders.

Salt released.

154. The quantity of salt released during the year was 4 maunds 20 seers against 1,040 maunds 20 seers in 1886-87. The ratio of the quantity released to the quantity attached was 36·48 per cent. The Collector of Puri reports that there were two unsuccessful searches by the Police during the year. The other Collectors have offered no remarks on this point and they have been requested by the Commissioner of Orissa to supply the omission.

Re-weighment of salt.

155. Six heaps were re-weighed by Assistant Commissioners during the year.

156. In all the Circles both storage and sales were conducted by the Inspectors and Assistant Inspectors in person, except in Manikpatna where the storage of 1887-88 was done by Sub-Inspectors.

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APPENDICES.

APPENDIX A.

STATEMENT of Dittam, Manufacture and Storage in the Presidency of Madras for the year 1887-88.

Divisions.	Factories.	Dittam.	Outturn according to Estimate.	Loss on Weighment.	Rejected.	Destroyed by rain.	Gain on Weighment.	Actually stored.
1	2	3	4	5	6	7	8	9
				GOVERNMENT SALT.				
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur ..	Ganjam	Unlimited.	2,89,435	..	1,340	..	9,128	2,97,223
Chicacole ..	Balacheruvu	1,50,000	54,322	..	..	267	1,098	55,153
Nellore ..	Chinna Ganjam	6,00,000	4,76,168	19,665	..	22,550	..	4,33,953
	Dugarázpatnam	25,000	24,022	..	150	..	1,182	25,054
	Total ..	6,25,000	5,00,190	19,665	150	22,550	1,182	4,59,007
Negapatam ..	Kattumavadi	1,00,000	19,126	1,402	..	..	..	17,724
	TOTAL OF GOVERNMENT SALT.	..	8,63,073	21,067	1,490	22,817	11,408*	8,29,107
				EXCISE SALT.				
Chatrapur ..	Surlá	..	63,681	..	803	..	1,658	64,536
Chicacole.	Naupada	..	1,85,058	..	..	800	3,094	1,87,352
	Calingapatam	..	1,12,017	1,580	..	1,447	..	1,08,990
	Kuppili	..	46,497	1,723	..	9	..	44,760
	Konada	..	46,689	..	*	150	1,236	47,775
	Bimlipatam	..	70,511	..	..	223	23	70,311
	Karasa	..	63,603	908	..	282	..	* 62,413
	Total ..	..	5,24,375	4,216	..	2,911	4,353	5,21,601
Masulipatam.	Penuguduru	..	3,42,483	10,070	..	990	..	3,31,423
	Mogaltur	..	86,385	776	..	100	..	85,509
	Manginapudi	..	1,96,187	..	..	290	2,834	1,98,731
	Nizampatam	..	92,317	..	..	885	2,359	93,791
	Total ..	..	7,17,372	10,846	..	2,265	5,193	7,09,454
Nellore.	Kanuparti	..	2,08,045	..	..	890	1,561	2,08,714
	Pákala	..	2,95,685	..	..	5,735	15,980	3,05,930
	Iskapallo	..	1,24,833	..	..	190	1,229	1,25,872
	Kistnapatam	..	1,74,862	..	520	1,405	22,407	1,95,344
	Total ..	..	8,03,423	..	520	8,220	41,177	8,35,860
Chingleput	Tada	..	1,21,060	..	..	..	6,197	1,27,257
	Kattur	..	3,07,860	34,856	..	2,000	..	† 2,71,004
	Vayalur	..	3,53,870	(a)	..	2,815	(a)	† 2,85,197
	Pulidiwak	..	3,32,690	18,048	..	12,336	..	† 3,02,306
	Attipat	..	4,82,175	(a)	..	3,520	(a)	† 3,37,409
	Vallúr	..	5,62,810	(a)	..	6,550	(a)	† 4,58,348
	Vadasamanjeri	..	62,703	..	..	..	985	† 63,688
	Covelong	..	5,27,373	30,052	..	634	..	† 4,96,687
	Cheyúr	..	1,60,469	..	..	480	25,301	1,85,290
	Merkanam	..	4,17,194	..	..	3,540	16,270	4,29,924
	Total ..	..	33,28,204	..	..	31,875	..	29,57,110
Negapatam	Cuddalore	..	91,446	538	..	150	34	90,792
	Manambadi	..	27,740	1,318	..	..	..	26,422
	Neidavasal	..	1,13,898	1,154	15	2,020	..	1,10,709
	Tranquebar	..	52,472	..	..	..	8,132	(b) 60,604
	Negapatam	..	2,16,590	..	..	..	18,491	2,35,081
	Vedarniam	..	4,41,766	8,108	..	..	..	(c)(d)4,33,658
	Thambikkanallavankottai ..	..	2,13,572	7,332	..	..	..	(e) 2,06,240
	Adirámpatnam	..	1,31,770	950	..	..	1,722	1,32,542
	Total ..	..	12,89,254	19,400	15	2,170	28,379	12,96,048
Tinnevelly	Vattanam	..	1,11,674	* 146	..	530	..	1,10,998
	Manakudi	..	32,032	..	..	321	946	32,657
	Morekolam	..	72,051	5,224	..	..	..	66,827
	Muturagunáthapatnam ..	..	80,752	5,544	..	..	..	75,208
	Arasadi	..	1,60,513	1,815	..	..	..	1,58,698
	Levingepuram	..	9,01,475	15,708	..	..	21,000	9,06,767
	Káyalpatnam	..	2,67,444	..	..	..	17,870	2,85,314
	Kuttanguli	..	17,550	91	..	..	..	17,459
	Total ..	..	16,43,491	28,528	..	851	39,816	16,53,928
	TOTAL OF EXCISE SALT ..	..	83,69,800	..	..	48,292	..	80,38,537
	Grand Total ..	..	92,32,873	..	..	71,109	..	88,67,644

(a) Transport not being over, particulars cannot be given.
(b) (c) and (e) Include 1,200, 27,600 and 2,400 maunds, respectively, manufactured in 1887-88, but taken into store in 1886-87.
(d) Includes 2,27,970 maunds transported from Vedarniem and stored at Negapatam.
* Exclusive of 4,800 maunds manufactured in the season of 1888, but taken into store in 1887-88.
† Stored at Madras Depôt.

APPEN

STATEMENT showing the Quantities of Excise-manufactured Salt sold in the Presidency

Divisions.	Factories.	At Annas 2 per maund. Mds.	At Annas 2 per maund. Amount.	At Annas 2-6 per maund. Mds.	At Annas 2-6 per maund. Amount.	At Annas 2-8 per maund. Mds.	At Annas 2-8 per maund. Amount.
1	2	3	4	5	6	7	8
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá ..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chicacole ..	Naupada ..	..	..	..	..	..	..
	Calingapatam ..	..	..	..	..	..	..
	Kuppili ..	..	..	..	..	..	..
	Konada ..	..	..	..	..	..	..
	Bimlipatam ..	..	..	..	..	..	..
	Karasa ..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Masulipatam ..	Penugudurn ..	..	..	..	..	..	..
	Mogaltur ..	..	..	..	..	..	..
	Manginapudi ..	..	..	..	..	..	..
	Nizampatam ..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Nellore ..	Kanuparti ..	..	..	44	6 14 0	..	..
	Pákala ..	..	..	..	..	..	..
	Iskapalle ..	..	..	554	86 9 0	..	..
	Kistnapatam ..	15,936	1,992 0 0	20,349	3,179 8 6	..	..
	Total ..	15,936	1,992 0 0	20,947	3,272 15 6	..	..
Chingleput ..	Tada ..	..	..	..	..	..	..
	Madras ..	..	..	..	..	..	..
	Cheyúr ..	..	..	..	..	..	..
	Merkanam ..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Negapatam ..	Cuddalore ..	..	..	..	..	..	..
	Manambadi ..	..	..	..	..	..	..
	Neidavasal ..	..	..	..	..	..	..
	Tranquebar ..	..	..	..	..	..	..
	Negapatam ..	..	..	..	..	..	..
	Vedarniam ..	..	..	..	..	..	..
	Thambikkanallavankottai ..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	60	10 0 0
	Total ..	..	..	..	..	60	10 0 0
Tinnevelly ..	Vattanam ..	..	..	..	..	..	..
	Manakudi ..	610	76 4 0	..	..	..	..
	Morekolam ..	22	2 12 0	..	..	..	..
	Muturagunáthapatnam ..	..	..	..	..	..	..
	Arasadi ..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..
	Kuttanguli ..	..	..	..	..	..	..
	Total ..	632	79 0 0	..	..	..	..
	Grand Total ..	16,568	2,071 0 0	20,947	3,272 15 6	60	10 0 0

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DIX B.

of Madras and the Prices realized for it by the Licensees in the year 1887-88.

Divisions.	Factories.	At Annas 2-9 per maund. Mds.	At Annas 2-9 per maund. Amount.	At Annas 3 per maund. Mds.	At Annas 3 per maund. Amount.	At Annas 3-1 per maund. Mds.	At Annas 3-1 per maund. Amount.	At Annas 3-2 per maund. Mds.	At Annas 3-2 per maund. Amount.	At Annas 3-3 per maund. Mds.	At Annas 3-3 per maund. Amount.
1	2	9	10	11	12	13	14	15	16	17	18
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..
Chicacole ..	Naupada ..	..	..	..	..	..	..	..	..	..	..
	Calingapatam ..	..	..	..	..	..	..	..	..	..	..
	Kuppili ..	..	..	..	..	..	..	..	..	..	..
	Konada ..	..	..	371	69 9 0	..	..	..	..	..	..
	Bimlipatam ..	..	..	..	..	..	..	..	..	..	..
	Karasa ..	..	..	1	0 3 0	..	..	..	..	..	..
	Total ..	..	..	372	69 12 0	..	..	..	..	..	..
Masulipatam ..	Penugudurn ..	..	..	..	..	..	..	..	..	..	..
	Mogaltur ..	..	..	..	..	..	..	..	..	..	..
	Manginapudi ..	..	..	2,10,511	39,470 13 0	..	..	..	..	..	..
	Nizampatam ..	..	..	..	..	..	..	2,150	425 8 4	..	..
	Total ..	..	..	2,10,511	39,470 13 0	..	..	2,150	425 8 4	..	..
Nellore ..	Kanuparti ..	8,638	1,484 10 6	1,62,627	28,617 9 0	..	..	..	..	..	..
	Pákala ..	..	..	1,41,823	26,591 13 0	..	..	..	..	..	..
	Iskapalle ..	3,824	657 4 0	54,776	10,270 8 0	..	..	..	..	24,010	4,877 0 6
	Kistnapatam ..	..	..	19,136	3,588 0 0	..	..	..	..	42	8 8 6
	Total ..	12,462	2,141 14 6	3,68,362	69,067 14 0	..	..		..	24,052	4,885 9 0
Chingleput ..	Tada ..	..	..	..	..	..	..	..	..	..	..
	Madras ..	..	..	..	..	..	..	..	..	..	..
	Cheyúr ..	..	..	..	..	..	..	..	..	..	..
	Merkanam ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..
Negapatam ..	Cuddalore ..	..	..	..	..	..	..	..	..	..	..
	Manambadi ..	..	..	..	..	..	..	..	..	..	..
	Neidavasal ..	..	..	..	..	..	..	..	..	..	..
	Tranquebar ..	..	..	..	..	..	..	..	..	..	..
	Negapatam ..	..	..	..	..	..	..	..	..	..	..
	Vedarniam ..	..	..	373	69 15 0	..	..	..	..	..	..
	Thambikkanallavankottai ..	..	..	10,654	1,997 10 0	180	34 11 0	..	..	..	..
	Adirámpatnam ..	192	33 0 0	3,654	685 2 0	1,812	349 3 0	300	69 6 0	..	..
	Total ..	192	33 0 0	14,681	2,752 11 0	1,992	383 14 0	300	69 6 0	..	..
Tinnevelly ..	Vattanam ..	..	..	4,193	786 3 0	..	..	..	..	..	..
	Manakudi ..	..	..	1,205	225 15 0	..	..	..	..	..	..
	Morekolam ..	..	..	26	4 14 0	..	..	..	..	..	..
	Muturagunáthapatnam ..	..	..	..	..	..	..	..	..	..	..
	Arasadi ..	..	..	50,050	9,384 6 0	..	..	..	..	..	..
	Levingepuram ..	..	..	79,980	14,996 4 0	..	..	..	..	..	..
	Káyalpatnam ..	..	..	2,600	487 8 0	..	..	..	..	..	..
	Kuttanguli ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	1,38,054	25,885 2 0	..	..	..	..	..	..
	Grand Total ..	12,654	2,174 14 6	7,31,980	1,37,246 4 0	1,992	383 14 0	2,450	484 14 4	24,052	4,885 9 0

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 3-4 per maund.		At Annas 3-5 per maund.		At Annas 3-6 per maund.		At Annas 3-9 per maund.		At Annas 3-10 per maund.		At Annas 3-11 per maund.		At Annas 4 per maund.		At Annas 4-3 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	56,373	12,331 9 6	..	..	..	..	..	..	17,209	4,302 4 0	..	..
	Total ..	..	..	..	..	56,373	12,331 9 6	..	..	..	..	..	..	17,209	4,302 4 0	..	..
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	72	19 2 0
	Karasa	..	..	..	..	..	..	2,172	509 1 0	..	..	..	..	2,119	529 12 0	14,222	3,777 11 6
	Total ..	..	..	..	..	..	..	2,172	509 1 0	..	..	..	..	2,119	529 12 0	14,294	3,796 13 6
Masulipatam ..	Penuguduru	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mógaltur	..	..	..	..	..	..	..	..	..	..	..	..	1,084	271 0 0	..	..
	Manginapudi	..	..	..	..	218	47 11 0	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	34,093	8,345 10 11	..	..	..	..
	Total ..	..	..	..	..	218	47 11 0	..	..	..	..	34,093	8,345 10 11	1,084	271 0 0	..	..
Nellore	Kanuparti	2,150	447 14 8	2,372	506 8 4	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	52,250	11,429 11 0	..	..	..	..	..	..	38,664	9,666 0 0	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	1,434	313 11 0	308	72 3 0	..	..	..	..	83,293	20,823 4 0	..	..
	Total ..	2,150	447 14 8	2,372	506 8 4	53,684	11,743 6 0	308	72 3 0	..	..	..	..	1,21,957	30,489 4 0	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	45,849	11,462 4 0	8,882	2,359 4 6
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	45,849	11,462 4 0	8,882	2,359 4 6
Negapatam ..	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	374	93 8 0	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	12,954	2,833 11 0	..	..	..	..	..	..	21,734	5,433 8 0	..	..
	Adirámpatnam ..	..	..	..	..	4,502	984 13 0	..	..	..	..	..	..	20,964	5,241 0 0	..	..
	Total ..	..	..	..	..	17,456	3,818 8 0	..	..	..	..	..	..	43,072	10,768 0 0	..	..
Tinnevelly ..	Vattanam	..	..	..	..	3,867	845 14 6	..	..	..	..	..	..	43,124	10,781 0 0	..	..
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	11,034	2,758 8 0	..	..
	Morekolam	..	..	..	..	136	29 12 0	..	..	158	37 13 8	..	..	414	103 8 0	..	..
	Mutaragunáthapatnam	..	..	..	..	..	..	..	..	..	..	..	..	863	215 12 0	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	4,003	875 10 6	..	..	158	37 13 8	..	..	55,435	13,858 12 0	..	..
	Grand Total ..	2,150	447 14 8	2,372	506 8 4	1,31,734	28,816 13 0	2,480	581 4 0	158	37 13 8	34,093	8,345 10 11	2,86,725	71,681 4 0	23,176	6,156 2 0

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency

Divisions.	Factories.	At Annas 4-6 per maund.		At Annas 4-8 per maund.		At Annas 4-9 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		35	36	37	38	39	40
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	11,532	3,243 6 0	..	..	..	..
	Total ..	11,532	3,243 6 0	..	..	..	..
Chicacole ..	Naupada	366	102 15 0	10,670	3,112 1 4	..	..
	Calingapatam ..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..
	Konada	..	..	..	..	..	..
	Bimlipatam	206	57 15 0	188	54 13 4	488	144 14 0
	Karasa	4,236	1,191 6 0	..	..	6,187	1,836 12 3
	Total ..	4,808	1,352 4 0	10,858	3,166 14 8	6,675	1,981 10 3
Masulipatam ..	Penugudura	..	..	..	..	..	..
	Mogaltur	3,396	955 2 0	..	..	1,108	328 15 0
	Manginapudi	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..
	Total ..	3,396	955 2 0	..	..	1,108	328 15 0
Nellore	Kanuparti	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..
	Kistnapatam ..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chingleput ..	Tada	12,766	3,590 7 0	..	..	..	..
	Madras	..	..	..	..	..	..
	Cheyúr	23,013	6,472 6 6	..	..	354	105 1 6
	Merkanam	8,496	2,389 8 0	..	..	2,081	617 12 9
	Total ..	44,275	12,452 5 6	..	..	2,435	722 14 3
Negapatam ..	Cuddalore	..	..	936	273 0 0	..	..
	Manambadi	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..
	Total ..	..	..	936	273 0 0	..	..
Tinnevelly ..	Vattanam	11,565	3,252 10 6	..	..	..	..
	Manakudi	..	..	..	..	..	..
	Morekolam	44	12 6 0	..	..	..	..
	Muturagunáthapatnam	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..
	Total ..	11,609	3,265 0 6	..	..	..	..
	Grand Total ..	75,620	21,268 2 0	11,794	3,439 14 8	10,218	3,033 7 6

of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 5 per maund.		At Annas 5-2 per maund.		At Annas 5-3 per maund.		At Annas 5-5 per maund.		At Annas 5-6 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		41	42	43	44	45	46	47	48	49	50
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur	Surlá	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	5,142	1,606 14 0	11,454	3,698 11 0	..	..	..	..	4,892	1,681 10 0
	Calingapatam	..	..	..	..	..	..	914	309 6 10	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	..	..	..	..
	Bimlipatam	3,520	1,100 0 0	..	..	..	..	..	..	3,327	1,143 10 6
	Karasa	2,908	908 12 0	..	..	2,451	804 3 9	..	..	2,606	895 13 0
	Total	11,570	3,615 10 0	11,454	3,698 11 0	2,451	804 3 9	914	309 6 10	10,825	3,721 1 6
Masulipatam	Penugudura	..	..	..	..	..	..	..	..	..	..
	Mogaltur	10,591	3,309 11 0	..	..	1,207	396 0 9	..	..	5,110	1,756 9 0
	Manginapudi	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..
	Total	10,591	3,309 11 0	..	..	1,207	396 0 9	..	..	5,110	1,756 9 9
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chingleput	Tada	366	114 6 0	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..
	Cheyúr	97,218	30,380 10 0	..	..	..	..	92	31 2 4	..	..
	Merkanam	1,36,456	42,642 8 0	..	..	1,116	366 3 0	..	..	37,686	12,954 9 0
	Total	234,040	73,137 8 0	..	..	1,116	366 3 0	92	31 2 4	37,686	12,954 9 0
Negapatam	Cuddalore	21,843	6,825 15 0	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	1,390	477 13 0
	Thambikkanallavan-kottai	21,265	6,646 4 0	..	..	..	..	..	..	..	..
	Adirámpatnam	20,931	6,540 15 0	..	..	..	..	..	..	..	..
	Total	64,042	20,013 2 0	..	..	..	..	..	..	1,390	477 13 0
Tinnevelly	Vattanam	1,220	331 4 0	..	..	..	..	..	..	100	34 6 0
	Manakudi	..	..	..	..	..	..	..	..	..	..
	Morekolam	1,628	558 12 0	..	..	..	..	..	..	10,813	3,716 15 6
	Muturagunáthapatnam	..	..	..	..	..	..	..	..	29,664	10,197 0 0
	Arasadi	..	..	..	..	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..
	Total	2,848	890 0 0	..	..	..	..	..	..	40,577	13,948 5 6
	Grand Total	3,23,091	1,00,965 15 0	11,454	3,698 11 0	4,774	1,566 7 6	1,006	340 9 2	95,588	32,858 6 0

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency

Divisions.	Factories.	At Annas 5-7 per maund.		At Annas 5-8 per maund.		At Annas 5-9 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		51	52	53	54	55	56
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur	Surlá	..	..	..	..	..	..
	Total	..	..	..	..	..	..
Chicacole	Naupada	9,896	3,453 4 8	..	..	..	..
	Calingapatam	..	..	1,164	412 4 0	7,566	2,719 0 6
	Kuppili	..	..	..	..	5,512	1,980 14 0
	Konada	..	..	..	..	2,502	899 2 6
	Bimlipatam	..	..	773	273 12 4	228	81 15 0
	Karasa	..	..	..	..	4,298	1,544 9 6
	Total	9,896	3,453 4 8	1,937	686 0 4	20,106	7,225 9 6
Masulipatam	Penuguduru	..	..	..	..	..	..
	Mogaltur	..	..	..	..	60	21 9 0
	Manginapudi	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..
	Total	..	..	..	..	60	21 9 0
Nellore	Kanuparti	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..
	Total	..	..	..	..	..	..
Chingleput	Tada	..	..	..	..	..	..
	Madras	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..
	Total	..	..	..	..	..	..
Negapatam	Cuddalore	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..
	Neidavasal	..	..	..	..	7,132	2,563 1 0
	Tranquebar	..	..	..	..	500	179 11 0
	Negapatam	..	..	..	..	..	
	Vedarniam	..	..	..	..	..	
	Thambikkanallavan-kottai	..	..	..	..	..	..
	Adirámpatnam	..	..	..	..	..	..
	Total	..	..	..	..	7,632	2,742 12 0
Tinnevelly	Vattanam	..	..	..	..	..	..
	Manakudi	..	..	..	..	..	..
	Morekolam	..	..	..	..	160	57 8 0
	Muturagunáthapatnam	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..
	Total	..	..	..	..	160	57 8 0
	Grand Total	9,896	3,453 4 8	1,937	686 0 4	27,958	10,047 6 6

of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Factories.	At Annas 5-10 per maund.		At Annas 6 per maund.		At Annas 6-1 per maund.		At Annas 6-2 per maund.		At Annas 6-3 per maund.	
	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
	57	58	59	60	61	62	63	64	65	66
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Surlá	..	..	5,748	2,155 8 0	..	..	..	..	..	..
Total	..	..	5,748	2,155 8 0	..	..	..	..	..	..
Naupada	..	..	..	..	..	..	..	..	..	..
Calingapatam	..	..	26	9 12 0	..	..	6,516	2,511 6 0	..	..
Kuppili	..	..	..	..	..	..	..	..	..	..
Konada	..	..	1,743	653 10 0	..	..	..	..	7,766	3,033 9 6
Bimlipatam	264	96 4 0	7,513	2,817 6 0	..	..	..	..	1,731	676 2 9
Karasa	..	..	743	278 10 0	..	..	..	..	2,034	794 8 6
Total	264	96 4 0	10,025	3,759 6 0	..	..	6,516	2,511 6 0	11,531	4,504 4 9
Penuguduru	..	..	..	..	..	..	..	..	..	..
Mogaltur	..	..	4,657	1,746 6 0	..	..	..	..	..	..
Manginapudi	..	..	..	..	..	..	..	..	..	..
Nizampatam	..	..	..	..	..	..	..	..	..	..
Total	..	..	4,657	1,746 6 0	..	..	..	..	..	..
Kanuparti	..	..	..	..	..	..	..	..	..	..
Pákala	..	..	2,456	921 0 0	..	..	..	..	..	..
Iskapalle	..	..	..	..	..	..	..	..	..	..
Kistnapatam	..	..	176	66 0 0	..	..	..	..	..	..
Total	..	..	2,632	987 0 0	..	..	..	..	..	..
Tada	..	..	5,992	2,247 0 0	..	..	..	..	4,592	1,793 12 0
Madras	..	..	10,04,950	3,76,856 4 0	..	..	..	..	..	..
Cheyúr	..	..	..	..	..	..	..	..	..	..
Merkanam	..	..	25,532	9,574 8 0	..	..	..	..	..	..
Total	..	..	10,36,474	3,88,677 12 0	..	..	..	..	4,592	1,793 12 0
Cuddalore	..	..	23,404	8,776 8 0	..	..	..	..	..	..
Manambadi	..	..	11,760	4,410 0 0	..	..	..	..	..	..
Neidavasal	..	..	250	93 12 0	..	..	..	..	..	..
Tranquebar	..	..	4,800	1,800 0 0	..	..	..	..	..	..
Negapatam	..	..	1,88,057	70,521 6 0	..	..	..	..	..	..
Vedarniam	..	..	1,18,044	44,266 8 0	..	..	..	..	..	..
Thambikkanallavan-kottai	..	..	51,124	19,171 8 0	..	..	..	..	..	..
Adirámpatnam	..	..	39,668	14,875 8 0	..	..	..	..	..	..
Total	..	..	4,37,107	1,63,915 2 0	..	..	..	..	..	..
Vattanam	..	..	1,840	690 0 0	..	..	..	..	..	..
Manakudi	..	..	..	..	..	..	..	..	..	..
Morekolam	..	..	5,946	2,229 12 0	..	..	..	..	..	..
Muturagunáthapatnam	..	..	8,286	3,107 4 0	..	..	..	..	..	..
Arasadi	..	..	..	..	..	..	..	..	..	..
Levingepuram	..	..	2,13,454	80,045 4 0	1,33,150	50,624 11 10	73,824	28,453 0 0	51,636	20,170 5 0
Káyalpatnam	..	..	..	..	..	..	..	..	..	..
Kuttanguli	..	..	6,639	2,489 10 0	..	..	..	..	..	..
Total	..	..	2,36,165	88,561 14 0	1,33,150	50,624 11 10	73,824	28,453 0 0	51,636	20,170 5 0
Grand Total	264	96 4 0	17,32,808	6,49,803 0 0	1,33,150	50,624 11 10	80,340	30,964 6 0	67,759	26,468 5 9

APPENDIX B.] 63 [EXCISE SALT SOLD.

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 6-5 per maund.		At Annas 6-6 per maund.		At Annas 6-9 per maund.		At Annas 7 per maund.		At Annas 7-2 per maund.		At Annas 7-3 per maund.		At Annas 7-5 per maund.		At Annas 7-6 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	1,074	436 5 0	..	..	18,530	8,106 14 0	..	..	..	..	..	..	10,806	5,065 5 0
	Total ..	..	..	1,074	436 5 0	..	..	18,530	8,106 14 0	..	..	..	..	..	..	10,806	5,065 5 0
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam ..	2,380	954 7 8	..	..	..	..	..	..	7,184	3,217 13 4	..	..	3,556	1,648 5 8	..	..
	Kuppili	..	..	..	..	5,188	2,188 11 0	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	53	21 8 6	..	..	443	193 13 0	..	..	1,627	737 3 9	..	..	..	..
	Bimlipatam	..	..	300	121 14 0	..	..	1,637	716 3 0	..	..	..	..	132	61 3 0	645	302 5 8
	Karasa	..	..	1,073	435 14 6	987	416 6 3	326	142 10 0	..	..	929	420 15 3	..	..	..	..
	Total ..	2,380	954 7 8	1,426	579 5 0	6,175	2,605 1 3	2,406	1,052 10 0	7,184	3,217 13 4	2,556	1,158 3 0	3,688	1,709 8 8	645	392 5
Masulipatam ..	Penuguduru	..	..	..	..	..	..	4,187	1,831 13 0	..	..	400	181 4 0	..	..	3,752	1,768 12 0
	Mogaltur	..	..	1,018	413 9 0	..	..	556	243 4 0	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	1,018	413 9 0	..	..	4,743	2,075 1 0	..	..	400	181 4 0	..	..	3,752	1,758 12 0
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	13,855	5,623 9 6	..	..	2,01,406	88,115 2 0	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	60	28 2 0
	Total ..	..	..	13,855	5,628 9 6	..	..	2,01,406	88,115 2 0	..	..	..	..	..	..	60	28 2 0
Negapatam ..	Cuddalore	..	..	..	..	..	..	10,747	4,701 13 0	..	..	..	..	..	..	..	..
	Manambadi	..	..	3,400	1,381 4 0	..	..	4,610	2,016 14 0	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	53,384	22,521 6 0	1,390	608 2 0	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	1,43,118	58,141 11 0	..	..	36,581	16,004 3 0	..	..	..	..	..	..	26,607	12,472 0 6
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	184	80 8 0	..	..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	2,216	969 8 0	..	..	..	..	..	..	..	..
	Total ..	..	..	1,46,518	59,522 15 0	53,384	22,521 6 0	55,728	24,381 0 0	..	..	..	..	..	..	26,607	12,472 0 6
Tinnevelly ..	Vattanam	..	..	..	..	..	..	405	177 3 0	..	..	..	..	..	..	..	..
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	..	70	28 7 0	..	..	137	59 15 0	..	..	..	..	..	..	340	159 6 0
	Muturagunáthapatnam	..	..	..	..	..	..	8,520	3,727 8 0	..	..	..	..	..	..	..	..
	Arasadi	43,490	17,441 4 10	33,960	13,796 4 0	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	9,684	4,236 12 0	..	..	..	..	..	..	..	..
	Total ..	43,490	17,441 4 10	34,030	13,824 11 0	..	..	18,746	8,201 6 0	..	..	..	..	..	..	340	159 6 0
	Grand Total ..	45,870	18,395 12 6	1,97,921	80,405 6 6	59,559	25,126 7 3	3,01,559	1,31,932 1 0	7,184	3,217 13 4	2,956	1,339 7 0	3,688	1,709 8 8	42,210	19,785 15 0

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 7-8 per maund.		At Annas 7-9 per maund.		At Annas 7-10 per maund.		At Annas 7-11 per maund.		At Annas 8 per maund.		At Annas 8-1 per maund.		At Annas 8-2 per maund.		At Annas 8-3 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá ..	..	..	..	..	..	..	..	..	21,021	10,510 8 0	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	21,021	10,510 8 0	..	..	..	..	..	..
Chicacole ..	Naupada ..	..	..	..	..	..	..	..	..	..	..	..	..	1,380	704 6 0	29,111	15,010 5 9
	Calingapatam ..	1,438	689 0 8	..	..	..	..	760	376 0 8	2,829	1,414 8 0	..	..	..	..	..	..
	Kuppili ..	..	..	24,069	11,658 6 9	..	..	..	..	..	..	..	..	..	..	..	..
	Konada ..	..	..	1,892	916 7 0	..	..	..	..	718	359 0 0	..	..	..	..	569	293 6 3
	Bimlipatam ..	..	..	..	..	64	31 5 4	..	..	8,368	4,184 0 0	..	..	..	..	10,199	6,258 13 9
	Karasa ..	..	..	3,616	1,751 8 0	..	..	..	..	2,797	1,398 8 0	..	..	..	..	3,696	1,905 12 0
	Total ..	1,438	689 0 8	29,577	14,326 5 9	64	31 5 4	760	376 0 8	14,710	7,355 0 0	..	..	1,380	704 6 0	43,575	22,468 5 9
Masulipatam ..	Penugnduru ..	..	..	1,920	930 0 0	..	..	..	..	1,02,546	51,273 0 0	..	..	..	..	..	..
	Mogaltur ..	..	..	..	..	..	..	..	..	4,566	2,283 0 0	..	..	..	..	..	..
	Manginapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	1,920	930 0 0	..	..	..	..	1,07,112	53,556 0 0	..	..	..	..	..	..
Nellore ..	Kanuparti ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam ..	..	..	..	..	..	..	..	..	11,233	5,616 8 0	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	11,233	5,616 8 0	..	..	..	..	..	..
Chingleput ..	Tada ..	..	..	..	..	..	..	..	..	17,681	8,840 8 0	..	..	..	..	..	..
	Madras ..	..	..	..	..	..	..	..	..	3,27,752	1,63,876 0 0	..	..	..	..	..	..
	Cheyúr ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam ..	..	..	..	..	..	..	..	..	3,410	1,705 0 0	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	3,48,843	1,74,421 8 0	..	..	..	..	..	..
Negapatam ..	Cuddalore ..	..	..	..	..	..	..	..	..	22,360	11,180 0 0	..	..	..	..	..	..
	Marambadi ..	..	..	..	..	..	..	..	..	3,914	1,957 0 0	..	..	..	..	..	..
	Neidavasal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar ..	..	..	..	..	..	..	..	..	40,853	20,426 8 0	..	..	..	..	..	..
	Negapatam ..	..	..	..	..	..	..	..	..	19,662	9,831 0 0	..	..	..	..	..	..
	Vedarniam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanullavan-kotai ..	..	..	..	..	..	..	..	..	1,242	621 0 0	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	..	..	888	444 0 0	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	88,919	44,459 8 0	..	..	..	..	..	..
Tinnevelly ..	Vattanam ..	..	..	..	..	..	..	..	..	3,162	1,581 0 0	..	..	..	..	..	..
	Manakudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam ..	..	..	..	..	..	..	..	..	5,603	2,801 8 0	..	..	..	..	..	..
	Muturagunáthapatnam ..	..	..	..	..	..	..	..	..	886	443 0 0	..	..	..	..	..	..
	Arasadi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..	..	..	..	..	2,71,610	1,37,219 10 2	..	..	..	..
	Kuttanguli ..	..	..	..	..	..	..	..	..	3,597	1,798 8 0	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	13,248	6,624 0 0	2,71,610	1,37,219 10 2	..	..	..	..
	Grand Total ..	1,438	689 0 8	31,497	15,256 5 9	64	31 5 4	760	376 0 8	6,05,086	3,02,543 0 0	2,71,610	1,37,219 10 2	1,380	704 6 0	43,575	22,468 5 9

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 8-5 per maund.		At Annas 8-6 per maund.		At Annas 8-7 per maund.		At Annas 8-9 per maund.		At Annas 9 per maund.		At Annas 9-2 per maund.		At Annas 9-3 per maund.		At Annas 9-6 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..	376	205 10 0	7,528	4,234 8 0	..	..	..	..	900	534 6 0
	Total ..	..	..	..	..	..	..	376	205 10 0	7,528	4,234 8 0	..	..	..	..	900	534 6 0
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	23,696	13,699 4 0	..	..
	Calingapatam ..	3,983	2,095 3 7	..	..	..	..	..	..	..	..	19,778	11,331 2 4	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	2,457	1,343 10 9	3,360	1,890 0 0	..	..	273	157 13 3	..	..
	Biralipatam	..	..	..	..	70	37 8 10	..	..	152	85 8 0	..	..	5,756	3,327 11 0	..	..
	Karasa	..	..	416	221 0 0	..	..	1,599	874 7 3	577	324 9 0	..	..	5,860	3,387 13 0	55	32 10 6
	Total ..	3,983	2,095 3 7	416	221 0 0	70	37 8 10	4,056	2,218 2 0	4,089	2,300 1 0	19,778	11,331 2 4	35,585	20,572 9 3	55	32 10 6
Masulipatam ..	Penugudura	..	..	708	376 2 0	..	..	..	..	14,698	8,267 10 0	..	..	..	..	40	23 12 0
	Mogaltur	..	..	210	111 9 0	..	..	..	..	..	..	..	..	..	..	..	..
	Manginapudi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	918	487 11 0	..	..	..	..	14,698	8,267 10 0	..	..	..	..	40	23 12 0
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	643	361 11 0	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	643	361 11 0	..	..	..	..	..	..
Negapatam ..	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	1,650	928 2 0	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	2,648	1,489 8 0	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vedaraniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	4,298	2,417 10 0	..	..	..	..	..	..
Tinnevelly ..	Vattanam	..	..	..	..	..	..	..	..	570	320 10 0	..	..	..	..	..	..
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	..	..	..	..	..	..	..	407	229 15 0	..	..	..	..	746	442 15 0
	Muturagunáthapatnam	..	..	..	..	..	..	..	..	578	325 2 0	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kávalpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	1,555	874 11 0	..	..	..	..	746	442 15 0
	Grand Total ..	3,983	2,095 3 7	1,334	708 11 0	70	37 8 10	4,432	2,423 12 0	32,811	18,456 3 0	19,778	11,331 2 4	35,585	20,572 9 3	1,741	1,033 11 6

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 9-8 per maund.		At Annas 9-9 per maund.		At Annas 10 per maund.		At Annas 10-3 per maund.		At Annas 10-6 per maund.		At Annas 10-7 per maund.		At Annas 10-9 per maund.		At Annas 11 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	14,680	9,175 0 0	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	14,680	9,175 0 0	..	..	..	..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	88,920	58,816 14 0	..	..	..	..
	Calingapatam	1,624	981 2 8	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	9,275	5,651 15 3	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	163	99 5 3	2,350	1,468 12 0	..	..	200	131 4 0	..	..	..	..	1,036	712 4 0
	Bimlipatam	..	..	..	..	..	..	4,405	2,821 15 3	..	..	..	..	..	..	..	..
	Karasa	..	..	464	282 12 0	941	588 2 0	7,503	4,806 9 9	..	..	..	..	363	243 14 3	..	..
	Total ..	1,624	981 2 8	9,902	6,034 0 6	3,291	2,056 14 0	11,908	7,628 9 0	200	131 4 0	88,920	58,816 14 0	363	243 14 3	1,036	712 4 0
Masulipatam ..	Penugudurn	..	..	..	..	3,297	2,060 10 0	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	3,297	2,060 10 0	..	..	..	..	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	222	138 12 0	..	..	..	..	..	..	..	..	456	313 8 0
	Merkanam	..	..	..	..	782	488 12 0	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	1,004	627 8 0	..	..	..	..	..	..	..	..	456	313 8 0
Negapatam ..	Cuddalore	..	..	..	..	3,520	2,200 0 0	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	3,854	2,408 12 0	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	7,374	4,608 12 0	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	Vattanam	..	..	..	..	1,315	821 14 0	..	..	..	..	..	..	..	..	1,134	779 10 0
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	..	..	..	2,907	1,816 14 0	..	..	..	..	..	..	..	..	..	..
	Muturagunathapatnam	..	..	..	..	2,472	1545 0 0	..	..	366	240 3 0	..	..	..	..	1,074	738 6 0
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Lovingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	6,694	4,183 12 0	..	..	366	240 3 0	..	..	..	..	2,208	1,518 0 0
	Grand Total ..	1,624	981 2 8	9,902	6,034 0 6	36,340	22,712 8 0	11,908	7,628 9 0	566	371 7 0	88,920	58,816 14 0	363	243 14 3	3,700	2,548 12 0

Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 11-3 per maund.		At Annas 11-6 per maund.		At Annas 11-9 per maund.		At Annas 12 per maund.		At Annas 12-3 per maund.		At Annas 12-6 per maund.		At Annas 12-9 per maund.		At Annas 13 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..	6,585	4,938 12 0	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	6,585	4,938 12 0	..	..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	15,545	11,415 13 9	..	..	..	..	..	..	3,492	2,782 11 0	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	802	576 7 0	..	..	503	377 4 0	..	..	662	517 3 0	..	..	3,677	2,987 9 0
	Bimlipatam	1,356	953 7 0	..	..	..	..	..	..	5,395	4,130 8 9	..	..	..	..	..	..
	Karasa	..	..	..	..	1,914	1,405 9 6	..	..	5,363	4,106 0 9	..	..	38	28 11 0	..	..
	Total ..	1,356	953 7 0	802	576 7 0	17,459	12,821 7 3	503	377 4 0	10,758	8,236 9 6	662	517 3 0	3,528	2,811 6 0	3,677	2,987 9 0
Masulipatam ..	Pénuguduru	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pakala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	..	..	7,252	5,665 10 0	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	799	598 4 0	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	284	176 8 0	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	1,083	774 12 0	..	..	7,252	5,665 10 0	..	..	..	..
Negapatam ..	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	1,000	750 0 0	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	1,000	750 0 0	..	..	..	..	..	..	..	..
Tinnevelly ..	Vattanam	..	..	..	..	..	..	627	395 4 0	..	..	..	..	..	..	..	..
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	..	..	..	..	..	972	729 0 0	..	..	..	..	..	..	..	..
	Mutaragunáthapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	1,499	1,124 4 0	..	..	..	..	..	..	..	..
	Grand Total ..	1,356	953 7 0	802	576 7 0	17,459	12,821 7 3	10,620	7,965 0 0	10,758	8,236 9 6	7,914	6,182 13 0	3,528	2,811 6 0	3,677	2,987 9 0

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Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency

Divisions.	Factories.	At Annas 13-3 per maund.		At Annas 13-6 per maund.		At Annas 13-9 per maund.		At Annas 14 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		147	148	149	150	151	152	153	154
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..
Chicacole ..	Naupada ..	..	..	..	..	..	..	..	..
	Calingapatam ..	1,762	1,459 2 6	..	..	37,677	32,378 10 9	..	..
	Kuppili	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	76	65 5 0	4,027	3,523 10 0
	Bimlipatam ..	1,642	1,359 12 6	99	83 8 6	944	811 4 0	..	..
	Karasa	670	554 13 6	..	..	343	294 12 3	166	145 4 0
	Total ..	4,074	3,373 12 6	99	83 8 6	39,040	33,550 0 0	4,193	3,668 14 0
Masulipatam.	Penugudura ..	..	..	..	..	..	..	..	..
	Mogaltur ..	..	..	..	..	..	..	..	..
	Manginapudi ..	..	..	..	..	..	..	..	..
	Nizampatam ..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..
Nellore ..	Kanuparti ..	..	..	..	..	..	..	..	..
	Pakala	..	..	..	..	..	..	..	..
	Iskapalle ..	..	..	..	..	..	..	..	..
	Kistnapatam ..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..
Chingleput..	Tada	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..
	Merkanam ..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..
Negapatam..	Cuddalore ..	..	..	..	..	..	..	..	..
	Manambadi ..	..	..	..	..	..	..	..	..
	Neidavasal ..	..	..	..	..	..	..	..	..
	Tranquebar ..	..	..	..	..	..	..	..	..
	Negapatam ..	..	..	..	..	..	..	..	..
	Vedaraniam ..	..	..	..	..	..	..	..	..
	Thambikkanalla-vankottai	..	..	..	..	..	..	..	..
	Adirámpatnam..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..
Tinnevelly..	Vattanam ..	..	..	..	..	..	..	..	..
	Manakudi ..	..	..	..	..	..	..	..	..
	Morekolam ..	..	..	..	..	..	..	520	455 0 0
	Muturagunatha-patnam ..	..	..	..	..	..	..	..	..
	Arasadi ..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..	..	..
	Kuttanguli ..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	520	455 0 0
	Grand Total ..	4,074	3,373 12 6	99	83 8 6	39,040	33,550 0 0	4,713	4,123 14 0

of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 14-3 per maund.		At Annas 14-6 per maund.		At Annas 14-9 per maund.		At Annas 15 per maund.		At Annas 15-3 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		155	156	157	158	159	160	161	162	163	164
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur	Surlá	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	112	101 8 0	..	..	2,977	2,790 15 0	..	..
	Bimlipatam	976	869 4 0	25	22 10 6	94	86 10 6	..	..	2,926	2,788 13 6
	Karasa	11,445	10,193 3 3	..	..	..	..	..	..	..	..
	Total	12,421	11,062 7 3	137	124 2 6	94	86 10 6	2,977	2,790 15 0	2,926	2,788 13 6
Masulipatam	Penugudura	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..
	Pakala	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chingleput	Tada	..	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Negapatam	Cuddalore	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..
	Vedaraniam	..	..	..	..	..	..	..	..	..	..
	Thambikkanalla-vankottai	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Tinnevelly	Vattanam	..	..	..	..	..	..	..	..	..	..
	Manakudi	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	..	..	..	..	..	..	..	..	..
	Muturagunatha-patnam	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
	Grand Total	12,421	11,062 7 3	137	124 2 6	94	86 10 6	2,977	2,790 15 0	2,926	2,788 13 6

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Statement showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Prices realized for it by the Licensees in the year 1887-88—*cont.*

Divisions.	Factories.	At Annas 15-6 per maund.		At Annas 15-9 per maund.		At Rupee 1 per maund.		At Rupee 1-1-0 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		165	166	167	168	169	170	171	172
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur	Surlá	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..
Chicacole	Naupada	..	..	..	..	..	..	..	..
	Calingapatam	..	..	4,632	4,559 10 0	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..
	Konada	31	30 0 6	..	..	3,093	3,093 0 0	1,508	1,602 4 0
	Bimlipatam	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..	..	..
	Total	31	30 0 6	4,632	4,559 10 0	3,093	3,093 0 0	1,508	1,602 4 0
Masulipatam	Penuguduru	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..
	Pakala	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..
Chingleput	Tada	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..
Negapatam	Cuddalore	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..
	Thambikkanallavankottai	..	..	..	..	..	..	..	..
	Adirámpatnam	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..
Tinnevelly	Vattanam	..	..	..	..	394	394 0 0	..	..
	Manakudi	..	..	..	..	..	..	..	..
	Morekolam	..	..	..	..	109	109 0 0	..	..
	Muturaganáthapatnam	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..
	Total	..	..	..	..	503	503 0 0	..	..
	Grand Total	31	30 0 6	4,632	4,559 10 0	3,596	3,596 0 0	1,508	1,602 4 0

Divisions.	Factories.	At Rupee 1-1-9 per maund.		At Rupee 1-2-0 per maund.		At Rupee 1-3-9 per maund.		Total.		Average rate of sale per maund.
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	
		173	174	175	176	177	178	179	180	181
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.
Chatrapur	Surlá	..	..	..	..	..	..	1,72,362	65,239 15 6	0 6 0·6
	Total	..	..	..	..	..	..	1,72,362	65,239 15 6	0 6 0·6
Chicacole	Naupada	..	..	..	..	..	..	1,85,527	1,01,886 5 9	0 8 9·4
	Calingapatam	3,424	3,798 8 0	..	..	3,293	4,064 12 9	1,29,543	89,128 14 8	0 11 0·1
	Kuppili	..	..	..	..	..	..	44,044	21,479 15 0	0 7 9·6
	Konada	..	..	2,368	2,664 0 0	..	..	47,357	31,308 8 3	0 10 7·6
	Bimlipatam	..	..	..	..	..	..	63,495	34,620 5 10	0 8 8·4
	Karasa	..	..	..	..	..	..	95,116	47,033 4 6	0 7 10·8
	Total	3,424	3,798 8 0	2,368	2,664 0 0	3,293	4,064 12 9	5,65,082	3,25,357 6 9	0 9 2·6
Masulipatam	Penuguduru	..	..	..	..	..	..	1,31,548	66,702 15 0	0 8 1·3
	Mogaltur	..	..	..	..	..	..	33,563	11,836 10 9	0 5 7·7
	Manginapudi	..	..	..	..	..	..	2,10,729	39,518 8 0	0 3 0
	Nizampatam	..	..	..	..	..	..	36,248	8,771 3 3	0 3 10·4
	Total	..	..	..	..	..	..	4,12,083	1,26,829 5 0	0 4 11·09
Nellore	Kanuparti	..	..	..	..	..	..	1,65,831	31,063 8 6	0 2 11·9
	Pakala	..	..	..	..	..	..	2,35,193	48,608 8 0	0 3 3·6
	Iskapalle	..	..	..	..	..	..	83,164	15,891 5 6	0 3 0·6
	Kistnapatam	..	..	..	..	..	..	1,51,907	35,659 11 0	0 3 9·07
	Total	..	..	..	..	..	..	6,36,095	1,31,223 1 0	0 3 3·6
Chingleput	Tada	..	..	..	..	..	..	63,147	28,241 15 6	0 7 1·8
	Madras	..	..	..	..	..	..	* 15,34,108	6,28,847 6 0	0 6 6·7
	Cheyúr	..	..	..	..	..	..	1,76,885	51,862 4 10	0 4 8·3
	Merkanam	..	..	..	..	..	..	2,15,853	70,942 6 9	0 5 3·1
	Total	..	..	..	..	..	..	19,89,993	7,79,894 1 1	0 6 3·2
Negapatam	Cuddalore	..	..	..	..	..	..	83,184	34,050 12 0	0 6 6·5
	Manambadi	..	..	..	..	..	..	25,384	10,693 4 0	0 6 9·04
	Neidavasal	..	..	..	..	..	..	64,804	27,275 13 0	0 6 8·8
	Tranquebar	..	..	..	..	..	..	50,007	24,814 15 0	0 7 11·2
	Negapatam	..	..	..	..	..	..	4,16,025	1,67,720 4 6	0 6 5·5
	Vedarniam	..	..	..	..	..	..	1,19,807	44,814 4 0	0 5 11·9
	Thambikkanallavankottai	..	..	..	..	..	..	1,19,340	36,818 12 0	0 4 11·2
	Adirámpatnam	..	..	..	..	..	..	95,187	30,192 7 0	0 5 0·9
	Total	..	..	..	..	..	..	9,73,685	3,76,330 7 6	0 6 2·2
Tinnevelly	Vattanam	..	..	..	..	..	..	73,416	21,340 15 0	0 4 7·5
	Manakudi	..	..	..	..	..	..	12,849	3,060 11 0	0 3 9·7
	Morekolam	..	..	..	..	..	..	31,158	13,635 1 2	0 5 11·4
	Muturaganáthapatnam	..	..	..	..	..	..	52,709	20,589 3 0	0 6 2·8
	Arasadi	..	..	..	..	..	..	1,27,605	40,621 14 10	0 5 1·1
	Levingepuram	..	..	..	..	..	..	5,52,044	1,94,259 8 10	0 5 7·5
	Káyalpatnam	..	..	..	..	..	..	2,74,210	1,37,707 2 2	0 8 0·4
	Kuttanguli	..	..	..	..	..	..	19,920	8,524 14 0	0 6 10·1
	Total	..	..	..	..	..	..	11,43,806	4,39,519 6 0	0 6 1·7
	Grand Total	3,424	3,798 8 0	2,368	2,664 0 0	3,293	4,064 12 9	56,92,109 *	22,44,443 10 1	0 6 1·1

* Exclusive of 2 maunds lost by transport contractor in the Chingleput Division.

APPENDIX C.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88.

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year.			Received into Store during the Year.									Total in hand and received.
		Actual Quantity in Store.	Wastage remaining to be written off.	Total.	Received from Manufacturers.	By Importation.	From other Divisions.	From other Factories and Depôts.	Swamp and Spontaneous Salt.	Gain by Weighment.	Confiscated Salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Government Salt. *East Coast.*													
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur	Ganjam	1,16,004	8,024	1,24,028	2,97,223	..	..	..	..	87	..	..	2,97,310	4,21,338
	Surlá	1,24,562	1,216	1,25,778	..	..	..	..	..	..	..	..	..	1,25,778
	Total	2,40,566	9,240	2,49,806	2,97,223	..	..	..	..	87	..	..	2,97,310	5,47,116
Chicacole	Naupada	3,02,681	..	3,02,681	..	..	..	..	..	..	..	..	..	3,02,681
	Calingapatam	1,230	..	1,230	..	..	..	834	..	..	..	..	834	2,064
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	244	..	244	..	..	..	2,460	..	..	..	(a)371	2,831	3,075
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	1,09,120	..	1,09,120	..	..	..	..	..	..	..	..	..	1,09,120
	Balacheruvu	54,383	2,922	57,305	55,153	..	..	..	..	1	..	(b) 297	55,451	1,12,756
	Total	4,67,658	2,922	4,70,580	55,153	..	..	3,294	..	1	..	668	59,116	5,29,696
Masulipatam	Penugudaru	23,679	..	23,679	..	..	..	..	..	..	..	..	..	23,679
	Mogaltur	77,493	784	78,277	..	..	..	240	..	..	..	..	240	78,517
	Pandraka	18,583	549	19,132	..	..	..	..	(c)28,124	..	..	..	28,124	47,256
	Manginapudi	2,530	..	2,530	..	..	..	428	..	..	..	..	428	2,958
	Nizampatam	11,133	..	11,133	..	..	..	..	..	..	..	..	..	11,133
	Total	1,33,423	1,333	1,34,756	..	..	..	668	28,124	..	..	..	28,792	1,63,548
Nellore	Chinna Ganjam	34	2,792	2,826	4,33,953	..	..	..	..	314	..	..	4,34,267	4,37,093
	Kanuparti	86,914	7,362	94,276	..	..	..	..	..	..	..	..	..	94,276
	Pákala	773	..	773	..	..	..	..	..	..	..	..	..	773
	Iskapalle	1,639	..	1,639	..	..	..	..	..	..	..	..	..	1,639
	Kistnapatam	45,543	91	45,634	..	..	..	..	..	..	..	..	..	45,634
	Dugarázpatnam	112	30	142	25,054	..	..	90	..	..	..	..	25,144	25,286
	Total	1,35,015	10,275	1,45,290	4,59,007	..	..	90	..	314	..	..	4,59,411	6,04,701
Chingleput	Tada	16,197	..	16,197	..	..	..	..	..	..	..	..	..	16,197
	Attipat	4,530	1,901	6,431	..	..	..	..	..	..	..	..	..	6,431
	Madras Depôt	15,252	22,925	38,177	..	..	..	..	..	..	..	..	..	38,177

(a) Excise salt purchased from the licensees for supply to fish curing yards.
(b) Represents an adjustment made.
(c) Spontaneous salt collected at Pandraka swamp.

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88.

Divisions.	Factories, Depôts and Ports.	Expended during the Year.										Balance.	
		Home and Inland Consumption.	Supplied for curing Fish.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Wastage written off. Special.	Total Expended.	Actual Quantity in Store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27
	Government Salt. *East Coast.*												
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur	Ganjam	3,70,844	1,774	..	..	..	..	3,72,618	22,864	..	3,95,482	24,920	936
	Surlá	35,118	2,920	..	..	..	..	38,038	1,609	6	39,653	83,075	3,050
	Total	4,05,962	4,694	..	..	..	..	4,10,656	24,473	6	4,35,135	1,07,995	3,986
Chicacole	Naupada	38,421	3,198	..	..	1,074	..	42,693	1,688	..	44,381	2,55,870	2,430
	Calingapatam	..	1,364	..	..	180	..	1,544	..	..	1,544	520	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	2,723	..	..	..	..	2,723	..	..	2,723	352	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	31,130	204	..	..	2,040	..	33,374	..	..	33,374	72,009	3,737
	Balacheruvu	1,01,147	1,727	..	..	..	..	1,02,874	9,451	..	1,12,325	162	269
	Total	1,70,698	9,216	..	..	3,294	..	1,83,208	11,139	..	1,94,347	3,28,913	6,436
Masulipatam	Penugudaru	..	3,682	1,440	..	240	..	5,262	434	10	5,706	17,677	296
	Mogaltur	54,109	902	..	..	308	..	55,319	5,506	..	60,825	15,324	2,168
	Pandraka	22,026	..	..	..	..	..	22,026	708	..	22,734	23,548	974
	Manginapudi	..	643	..	..	..	..	643	..	..	643	2,315	..
	Nizampatam	..	1,394	..	..	120	..	1,514	186	..	1,760	9,276	162
	Total	76,135	6,521	1,440	..	668	..	84,764	6,834	10	91,608	68,340	3,600
Nellore	Chinna Ganjam	1,81,593	69	..	..	..	..	1,81,662	5,142	..	1,86,804	2,49,639	650
	Kanuparti	33,716	154	..	..	..	..	33,870	10,964	..	44,834	49,442	..
	Pákala	..	507	..	..	..	..	507	..	..	507	..	266
	Iskapalle	..	861	..	..	..	..	861	82	..	943	696	..
	Kistnapatam	6,737	283	..	..	90	..	7,110	778	4	7,892	37,742	..
	Dugarázpatnam	23,880	968	..	..	..	..	24,848	238	..	25,086	48	152
	Total	2,45,926	2,842	..	..	90	..	2,48,858	17,201	4	2,66,066	3,37,567	1,068
Chingleput	Tada	4,921	1,639	..	..	..	..	6,560	511	..	7,071	8,926	200
	Attipat	..	2,903	..	..	..	..	2,903	2,434	..	5,337	1,094	..
	Madras Depôt	..	..	8,598	..	900	..	9,498	21,372	1,553	32,423	5,712	42

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year. Actual Quantity in Store.	Wastage remaining to be written off.	Total.	Received into Store during the Year. Received from Manufacturers.	By Importation.	From other Divisions.	From other Factories and Depôts.	Swamp and Spontaneous Salt.	Gain by Weighment.	Confiscated Salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
							Government Salt—*cont.* *East Coast*—cont.							
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chingleput—*cont.*	Covelong	128	..	128	..	..	..	400	..	..	..	..	400	528
	Cheyúr	484	..	484	..	..	..	112	..	..	..	..	112	596
	Merkanam	217	..	217	..	..	..	435	..	..	..	34,560	34,995	35,212
	Total ..	36,808	24,826	61,634	..	..	..	947	..	..	..	34,560	35,507	97,141
Negapatam	Cuddalore	53	..	53	..	..	..	..	..	..	..	126	126	179
	Manambadi	33	..	33	..	..	..	..	..	..	..	170	170	203
	Neidavasal	151	..	151	..	..	..	..	..	..	..	250	250	401
	Tranquebar	125	72	197	..	..	..	..	..	..	..	5,516	5,516	5,713
	Negapatam	5,818	279	6,097	..	..	..	360	..	..	..	3,326	3,686	9,783
	Vedarniam	37,991	..	37,991	..	..	..	..	..	..	..	1,260	1,260	39,251
	Thambikkanallavankottai	..	375	375	..	..	..	..	..	..	..	..	..	375
	Adirámpatnam	285	..	285	..	..	..	..	..	..	..	2,460	2,460	2,745
	Kattumavadi	1,868	..	1,868	17,724	..	..	..	..	..	..	..	17,724	19,592
	Total ..	46,324	726	47,050	17,724	..	..	360	..	..	..	13,108	31,192	78,242
Tinnevelly	Vattanam	7,656	..	7,656	..	..	..	..	..	..	..	..	..	7,656
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	211	411	622	..	..	..	750	(b)11,216	..	..	380	12,346	12,968
	Muturagunáthapatnam	43	..	43	..	..	..	..	..	..	..	12	12	55
	Vaippár	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	50,050	50,050	50,050
	Levingepuram	275	..	275	..	..	..	..	..	..	..	79,608	79,608	79,883
	Káyalpatnam	217	..	217	..	..	..	..	..	..	..	2,600	2,600	2,817
	Kuttanguli	2,987	231	3,218	..	..	..	..	..	..	..	4,794	4,794	8,012
	Total ..	11,389	642	12,031	..	..	..	750	11,216	..	..	(a)1,37,444	1,49,410	1,61,441
	Total of East Coast ..	10,71,183	49,964	11,21,147	8,29,107	..	..	6,109	39,340	402	..	1,85,780	10,60,738	21,81,885

(a) 1,37,436 maunds purchased from the licensees for issue to fish-curing yards: and 8 maunds lost by transport contractor the value of which was recovered from him. Of the 1,37,436 maunds, 1,28,000 maunds were sent to the west-coast.

(b) Spontaneous salt collected at Panchakali swamp.

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Special.	Total Expended.	Balance. Actual Quantity in Store.	Wastage remaining to be written off.
1	2	16	17	18	19	20	21	22	23	24	25	26	27
						Government Salt—*cont.* *East Coast*—cont.							
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chingleput—*cont.*	Covelong	..	418	..	..	..	..	418	..	..	418	110	..
	Cheyúr	..	136	..	..	47	..	183	..	..	183	413	..
	Merkanam	..	377	31,667	..	..	..	32,044	..	..	32,044	275	2,893
	Total ..	4,921	5,473	40,265	..	947	..	51,606	24,317	1,553	77,476	16,530	3,135
Negapatam	Cuddalore	..	151	..	..	..	..	151	..	..	151	28	..
	Manambadi	..	138	..	..	..	..	138	..	..	138	65	..
	Neidavasal	..	211	..	..	..	..	211	..	..	211	190	..
	Tranquebar	..	451	4,800	..	..	..	5,251	72	..	5,323	390	..
	Negapatam	..	622	8,400	..	..	2	9,024	555	..	9,579	204	..
	Vedarniam	..	2,174	..	..	360	..	2,534	..	..	2,534	36,717	..
	Thambikkanallavankottai	..	..	..	..	..	..	..	375	..	375	..	..
	Adirámpatnam	..	2,670	..	..	..	..	2,670	..	..	2,670	75	..
	Kattumavadi	1,680	1,214	..	..	..	..	2,894	129	..	3,023	16,568	61
	Total ..	1,680	7,631	13,200	..	360	2	22,873	1,131	..	24,004	51,177	61
Tinnevelly	Vattanam	..	409	..	..	750	..	1,159	357	..	1,516	6,140	..
	Manakudi	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolam	..	6,202	..	..	..	..	6,202	419	..	6,621	6,321	23
	Muturagunáthapatnam	..	55	..	..	..	..	55	..	..	55	..	..
	Vaippár	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	50	..	50,000	..	..	50,050	..	..	50,050	..	..
	Levingepuram	..	1,236	..	78,000	..	8	79,244	..	..	79,244	639	..
	Káyalpatnam	..	2,563	..	..	..	..	2,563	..	..	2,563	254	..
	Kuttanguli	..	5,139	..	..	..	..	5,139	476	..	5,615	2,168	229
	Total ..	..	15,654	..	1,28,000	750	8	1,44,412	1,252	..	1,45,664	15,525	252
	Total of East Coast ..	9,95,322	52,031	54,905	1,28,000	6,109	10	11,46,377	86,350	1,573	12,34,300	9,29,047	18,538

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year. Actual Quantity in Store.	Wastage remaining to be written off.	Total.	Received into Store during the Year. Received from Manufacturers.	By Importation.	From other Divisions.	From other Factories and Depôts.	Swamp and Spontaneous Salt.	Gain by Weighment.	Confiscated Salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GOVERNMENT SALT—*cont.*									
					West Coast.									
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Calicut ..	Vaderhobli	1,038	..	16,587	..	..	10,000	..	..	..	..	..	10,000	26,587
	Coondapoor Depôt	15,261	288		..	..	4,000	..	..	..	..	..	4,060	18,750
	Mangalore do.	14,697	53	14,750	..	3,804	43,000	6,000	..	..	..	..	52,804	69,948
	Tellicherry do.	17,018	126	17,144	..	..	15,000	..	..	3	..	..	15,003	34,907
	Calicut do.	19,776	128	19,904	..	..	15,000	..	..	64	..	..	15,064	25,424
	Beypore do.	10,044	316	10,360	..	..	15,000	..	..	15	..	..	41,015	64,096
	Ponáni do.	22,168	913	23,081	..	..	41,000	..	..		..	..		
	Total of West Coast ..	1,00,002	1,824	1,01,826	..	3,804	*1,28,000	6,000	..	82	..	..	1,37,886	2,39,712
	Total of Government Salt ..	11,71,185	51,788	12,22,973	8,29,107	3,804	1,28,000	12,109	39,340	484	..	1,85,780	11,98,624	24,21,597
					EXCISE SALT.									
					East Coast.									
Chatrapur ..	Surla	1,62,310	1,216	1,63,526	64,536	..	..	..	..	..	..	..	64,536	2,28,062
Chicacole ..	Naupada	71,714	5,143	76,857	1,87,352	..	..	..	..	21	..	46	1,87,419	2,64,276
	Calingapatam	27,226	2,885	30,111	1,08,990	..	..	..	..	..	..	..	1,08,990	1,39,101
	Kuppili	..	..	..	44,760	..	..	..	..	2	..	..	44,762	44,762
	Konada	3,929	934	4,863	47,775	..	..	..	309	2	..	..	48,086	52,949
	Bimlipatam	685	2,359	3,044	70,311	..	..	..	..	..	..	..	70,311	73,355
	Karasa	36,740	1,861	38,601	(a)67,213	..	..	..	..	..	..	..	67,213	1,05,814
	Total ..	1,40,294	13,182	1,53,476	5,26,401	..	..	..	309	25	..	46	5,26,781	6,80,257
Masulipatam ..	Penuguduru	37,844	2,010	39,854	3,31,423	..	..	..	..	9	..	..	3,31,432	3,71,286
	Mogaltur	9,270	44	9,314	85,509	..	..	..	..	..	..	..	85,509	94,823
	Manginapudi	2,27,331	2,726	2,30,057	1,98,731	..	..	..	..	12	..	..	1,98,743	4,28,800
	Nizampatam	67,193	1,571	68,764	93,791	..	..	..	..	1	..	..	93,792	1,62,556
	Total ..	3,41,638	6,351	3,47,989	7,09,454	..	..	..	..	22	..	..	7,09,476	10,57,465

(a) Includes 4,800 maunds manufactured in the season of 1888, but taken into store in 1887-88.
* Transported from Tuticorin for issue to fish curing yards.

1869-70	1279	50,69,079	29,54,431	11,42,615	40,97,046	...	...	...	Figures in columns 4 and 5 were obtained from the Board of Revenue statement and are not complete for the last three years.
1870-71	1280	50,42,684	30,76,631	11,46,272	42,22,903	...	...	...	
1871-72	1281	53,84,395	28,81,844	11,18,242	40,00,086	1,038,305	832,525	1,870,830	
1872-73	1282	50,07,493	29,49,049	11,46,579	40,95,628	...	...	...	
1873-74	1283	52,62,118	30,39,078	11,35,325	41,74,403	...	...	...	
1874-75	1284	55,32,517	30,40,678	11,71,713	42,12,391	...	...	...	
1875-76	1285	56,35,644	30,48,704	11,85,961	42,34,665	...	...	...	
1876-77	1286	57,41,669	30,30,985	11,40,296	41,71,281	...	...	...	
1877-78	1287	55,82,672	32,74,116	11,27,770	44,01,886	...	...	...	
1878-79	1288	61,70,733	...	...	45,61,705	...	...	...	
1879-80	1289	61,46,207	...	...	46,23,514	...	...	...	
1880-81	1290	58,45,843	...	...	43,40,493	...	...	...	

CHEPAUK,
7th March 1882.

(Signed) J. O. HASTED, Lieut.-Col., R.E.,
Superintending Engineer, on Special Duty.

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Proceedings of the Madras Government, Public Works Department, Irrigation Account, dated 21st March 1882, No. 259 I.

No. 22 I.

NOTE BY THE CHIEF ENGINEER FOR IRRIGATION.

Revised Estimates of the Godávari Delta System.

The work remaining to be done to this system having been settled at different times in communication with Colonel Hasted and the local officers, and having been fully stated by the former officer in his report on the delta generally, and in the reports on the three sections of the delta, but few points of detail will require notice in this general review of the papers submitted by the Superintending Engineer,* and of the proposals connected with the further expenditure to be incurred.

* On special duty.

2. Scope of Revised Estimates and of the Scheme to which they relate.—The revised estimates are intended to supersede all former sanctions, and to provide for all further outlay required to complete the definite scheme of Irrigation and Navigation now contemplated. This scheme is not intended to be the final development of the Delta System, because in the nature of things the delta of a great river is always extending, and, as time goes on, land which is now too low to be economically drained and brought under cultivation will become available, and it will then have to be considered what further extensions of the system will be desirable. Virtually the present estimates relate to a scheme differing but little in its scope from that contemplated by Sir Arthur Cotton, the designer of the works, though in its development many details of more or less importance have undergone material alteration, as was to be expected. Sir Arthur Cotton considered that 615,000 acres might be successfully irrigated, and 612,000 acres are now provided for and will certainly be irrigated within a few years, the exact time depending upon considerations, such as the ruling prices of paddy, and the comparative prices of this and other produce, as well as upon the completion of the subsidiary works. The cost of the system will no doubt very greatly exceed anything that Sir Arthur Cotton 37 years ago thought likely to be necessary, not only because that cost would then, and indeed until recently, have included only outlay on constructive work and the necessary machinery and appliances, but because also the works themselves have been made far more complete, and the navigation far more convenient and efficient, than was in the first instance necessary or desirable, while the general drainage of the delta is altogether a modern work. The success of the scheme in the first 25 or 26 years from its commencement justified, and provided the means of introducing, various improvements, and its development having been gradual, and based upon experience of requirements, the results have throughout been eminently satisfactory, as the record of the extension of irrigation and increase of revenue up to 1880-81 shows.

Vide Brief Narrative, paragraph 4, in Proceedings, Madras Government, No. 28 I., dated 11th January 1881.

Vide Statement No. II, dated 1st December 1881, in Proceedings, Madras Government, No. 72 I., dated 31st January 1882.

3. General Features of the Scheme.—The general features of the scheme as now matured are indicated in a condensed form by the subjoined particulars:—

	Square Miles.	Acres.
Gross area of the Delta exclusive of Polaram Island ...	1,980	1,267,200

Sections.	Gross Area.		Area commanded.	Area to be irrigated.			Proportion of Area to be irrigated to Area commanded.		Acres per Square Mile of gross Area.
	Square Miles.	Acres.	Acres.	1880-81, Acres.	Additional Acres.	Total Acres.	Per Cent.	Acres per Square Mile.	
1	2	3	4	5	6	7	8	9	10
Eastern	445	284,800	188,293	149,808	20,192	170,000	90	578	382
Central	504	323,200	165,800	97,670	24,750	122,420	74	472	242
Western	1,030	659,200	417,531	300,017	19,563	319,580	77	490	310
	1,980	1,267,200	771,624	547,495	64,505	612,000	79	508	309

The areas entered in column 4 are taken from Mr. Wilson's memoranda, and are said to have been furnished by the Revenue authorities. It seems probable that they refer to the area commanded and considered suitable to irrigation, to the exclusion of roads, channels, drains, village-sites, swamps, &c., for the gross area commanded must manifestly be a larger proportion of the gross area of the delta. The areas in column 5 are taken from Mr. Wilson's forecast statements, and the total differs by 3,725 acres, in excess, from that shown in the Statement II, dated 1st December 1881; and properly by so much the estimate of results from further expenditure should be increased.

4. Former and present ultimate Areas and recent actual Irrigation.—The areas now intended to be irrigated compare with former estimates as follows:—

Sections.	Area of Irrigation.	
	Former.	Now.
	Acres.	Acres.
Eastern	188,170	170,000
Central	95,000	122,420
Western	296,300	319,580
Total ...	579,470	612,000

The reduction in the Eastern Delta is due chiefly to an over-estimate of the probable extent of irrigation under the Bank Canal, regarding which there was much discussion when the improvement estimates were under preparation 11 or 12 years ago. In the Central Delta the information formerly available as to the area then under irrigation was imperfect, and this accounts for nearly half the difference shown. The area already irrigated has exceeded the former estimate. The greatest area yet irrigated in each section is shown below, as well as the areas for the four years from 1877-78, when the famine had its greatest effect, up to 1880-81, when its influence had probably ceased to operate. The stimulus of high prices and the great demand for food-grain during the famine led to a sudden extension of irrigation; and in the case of the Western Delta the extent of land irrigated in 1879-80 was only 952 acres less than the full area:—

Sections.	Intended ultimate Area.	Areas effectively irrigated in					Direct Revenue (in Civil Department) in	
		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1877-78.	1879-80.
							RS.	RS.
Eastern	170,000		163,163	141,613	150,505	148,719		
Central	122,420		100,463	96,878	99,568	97,336		
Western	319,580		306,309	280,168	318,628	297,715		
	612,000	520,610	569,935	518,659	568,701	543,770	16,20,025	16,98,123

5. Water-supply.—The water-supply now carried by the canals is sufficient for the full area intended to be irrigated. All that is wanted is the moderate improvement of the means of distribution provided for in the estimates of the Eastern and Western Sections, and the more general improvement of the Central Section, which is now in about the same state as that of the other sections before the improvements carried out in the last 10 or 11 years were commenced.

6. Abstract of Estimates.—The subjoined abstract of the estimates for the delta will show the past, future, and total outlay incurred and deemed necessary:—

Sections.	Particulars.	Direct Charges.				Indirect Charges.	Total, Direct and Indirect.
		Works.	Establishment.	Tools and Plant.	Total.		
		RS.	RS.	RS.	RS.	RS.	RS.
All ...	Outlay to 1880-81	64,83,443	16,20,861	7,86,067	88,90,371	17,57,342	1,06,47,713
	Do. incurred and proposed from 1881-82 ...	16,91,929	3,90,784	1,15,611	21,98,324	1,86,616	23,84,940
	Total ...	81,75,372	20,11,645	9,01,678	1,10,88,695	19,43,958	1,30,32,653

and these figures may be distributed between outlay under old sanctions for the delta generally, the total of which is known, but its classification not now feasible, and that dating from the time 11 or 12 years ago when completion estimates were prepar .d and sanctioned.

Sections.	Particulars.	Direct Charges. Works.	Establishment.	Tools and Plants.	Total.	Indirect Charges.	Total, Direct and Indirect.
All ...	Outlay against old sanctions ...	42,99,072	8,93,686	5,17,317	57,10,075		
Head Works.	Completion outlay subsequently and further outlay...	6,300	1,449	157	7,906		
Eastern.	Do. ...	14,20,000	4,32,564	2,75,722	21,28,286		
Central.	Do. ...	9,20,000	2,12,974	49,095	11,82,069		
Western.	Do. ...	15,30,000	4,70,972	59,387	20,60,359		
	Total ...	81,75,372	20,11,645	9,01,678	1,10,88,695	19,43,958	1,30,32,653

7. Further Outlay after 1880-81 and Results therefrom.—The future outlay, or that after 1880-81, shown in the first part of the above abstract is under Direct charges Rs. 21,98,324 and under Direct and Indirect charges Rs. 23,84,890. Mr. Wilson estimates the increase of net revenue corresponding to this outlay at—

	Direct. RS.	Indirect. RS.
for the Eastern Section	62,418	5,743
Central do.	71,710	5,512
Western do.	44,367	6,415
Total ...	1,78,495	17,670

The results will therefore be as follows:—

Percentage of return of total net revenue, Direct and Indirect, on total charges, Direct and Indirect	8·23
Percentage of return of total net revenue on Direct charges only	8·92

8. Financial Results from Total Outlay.—The financial results for the whole expenditure on this system from the beginning to the completion of the works now provided for stand thus:—

			RS.
Total outlay under Direct charges			1,10,88,695
Do. under Direct and Indirect charges			1,30,32,653
Receipts—			
* Direct in 1880-81	16,96,920		
Do. additional on completion of works ...	2,27,100		
		19,24,020	
Indirect in 1880-81	1,63,393		
Do. additional on completion of works ...	19,041		
		1,82,434	
		21,06,454	
Charges, working expenses, maintenance and repairs	3,06,000		
Collection charges at 7·2 per cent. on revenue collected in Civil Department	1,46,390		
		4,52,390	
Net revenue. {Including Indirect		16,54,084	
{Excluding do.		14,84,765	
Percentage of return of total net revenue, Direct and Indirect, on total charges, Direct and Indirect		12·69	
Percentage of return of total net revenue on Direct charges only		14·92	
Percentage of return of Direct revenue only on Direct charges only		13·39	

* Including receipts collected in the Public Works Department.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Special.	Total Expended.	Balance. Actual Quantity in Store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27
						Excise Salt—*cont.* *West Coast.*							
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Calicut ..	Harnad	..	..	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	..	..	..	..	..	235	..	235	..	..
	Vaderhobli	..	..	..	..	..	..	..	1,147	..	1,147	..	..
	Total of West Coast ..	..	..	..	..	..	..	..	1,382	..	1,382	..	..
	Total of Excise Salt ..	57,06,634	..	..	..	..	1,85,477	58,92,111	2,27,769	..	61,19,880	36,50,864	89,914
						Imported Salt. *Duty-paid Salt.*							
Chingleput ..	Mădras	905	..	..	..	..	..	905	..	..	905	..	..
Calicut ..	Baindur	2,842	..	..	..	..	..	2,842	..	..	2,842	..	..
	Gangoli	34,375	..	..	..	..	..	34,375	..	..	34,375	..	..
	Hangerkatta	43,178	..	..	..	..	..	43,178	..	..	43,178	..	..
	Malpe	13,464	..	..	..	..	..	13,464	..	..	13,464	..	..
	Mulki	10,645	..	..	..	..	..	10,645	..	..	10,645	..	..
	Mangalore	2,15,267	..	..	..	..	..	2,15,267	..	..	2,15,267	..	..
	Kásaragód	346	..	..	..	..	..	346	..	..	346	..	..
	Cannanore	81,398	..	..	..	..	..	81,398	..	..	81,398	..	..
	Tellicherry	1,00,268	..	..	..	..	(a) 3,804	1,04,072	..	..	1,04,072	..	..
	Badagara	15,873	..	..	..	..	..	15,873	..	..	15,873	..	..
	Quilandi	5,892	..	..	..	..	..	5,892	..	..	5,892	..	..
	Calicut	1,62,391	..	..	..	..	..	1,62,391	..	..	1,62,391	..	..
	Beypore	1,83,241	..	..	..	..	..	1,83,241	..	..	1,83,241	..	..
	Ponáni	2,01,665	..	..	..	..	..	2,01,665	..	..	2,01,665	..	..
	Cochin	15,060	..	..	..	..	..	15,060	..	..	15,060	..	..
	Total ..	10,85,905	..	..	..	..	3,804	10,89,709	..	..	10,89,709	..	..
	Total of *Duty-paid Salt* ..	10,86,810	..	..	..	..	3,804	10,90,614	..	..	10,90,614	..	..

(a) Bombay salt purchased for supply to the French Government at Mahé.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year.			Received into Store during the Year.									Total in hand and received.
		Actual Quantity in Store.	Wastage remaining to be written off.	Total.	Received from Manufacturers.	By Importation.	From other Divisions.	From other Factories and Depôts.	Swamp and Spontaneous Salt.	Gain by Weighment.	Confiscated Salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	IMPORTED SALT—*cont.* *Duty-bearing Salt.*													
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chicacole ..	....	..	..	..	..	5	..	..	..	..	..	..	5	5
Chingleput ..	....	..	..	..	..	1,360	..	..	..	..	..	..	1,360	1,360
Negapatam ..	At certain Customs Houses.. ..	..	..	..	..	5	..	..	..	..	..	..	5	5
Tinnevelly ..	Do. do.	..	..	..	..	(a) 4	..	..	..	..	..	..	4	4
Calicut ..	Barkur	..	..	..	..	5	..	..	..	..	..	..	5	5
	Malpe	..	..	..	..	3	..	..	..	..	..	..	3	3
	Mulki	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mangalore	..	..	..	..	(a) 20	..	..	..	..	..	..	20	20
	Cannanore	..	..	..	..	(a) 2	..	..	..	..	..	..	2	2
	Tellicherry	..	..	..	..	98	..	..	..	..	..	..	98	98
	Badagara	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	12	..	..	..	..	..	..	12	12
	Beypore	..	..	..	..	26	..	..	..	..	..	..	26	26
	Ponani	..	..	..	..	340	..	..	..	..	..	..	340	340
	Cochin	..	..	..	..	4	..	..	..	..	..	..	4	4
	Total ..	..	..	..	..	510	..	..	..	..	..	..	510	510
	Total of *Duty-bearing Salt* ..	..	..	..	..	1,884	..	..	..	..	..	..	1,884	1,884
	Total of IMPORTED SALT ..	..	..	..	..	10,92,498	..	..	..	..	..	..	10,92,498	10,92,498
	Grand Total ..	29,03,856	1,62,459	30,66,315	88,41,244	10,96,302	1,28,600	12,109	39,649	1,684	..	1,89,450	1,03,08,438	1,33,74,753

(a) Table salt imported from London.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1887-88—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year.										Balance.	
		Home and Inland Consumption.	Supplied for curing Fish.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Wastage written off. Special.	Total Expended.	Actual Quantity in Store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27
	IMPORTED SALT—*cont.* *Duty-bearing Salt.*												
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chicacole ..	....	5	..	..	..	..	..	5	..	..	5	..	..
Chingleput ..	....	1,360	..	..	..	..	..	1,360	..	..	1,360	..	..
Negapatam ..	At certain Customs Houses.. ..	5	..	..	..	..	..	5	..	..	5	..	..
Tinnevelly ..	Do. do.	4	..	..	..	..	..	4	..	..	4	..	..
Calicut ..	Barkur	5	..	..	..	..	..	5	..	..	5	..	..
	Malpe	3	..	..	..	..	..	3	..	..	3	..	..
	Mulki	..	..	..	..	..	..	..	..	..	..	..	..
	Mangalore	20	..	..	..	..	..	20	..	..	20	..	..
	Cannanore	2	..	..	..	..	..	2	..	..	2	..	..
	Tellicherry	98	..	..	..	..	..	98	..	..	98	..	..
	Badagara	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	12	..	..	..	..	..	12	..	..	12	..	..
	Beypore	26	..	..	..	..	..	26	..	..	26	..	..
	Ponani	340	..	..	..	..	..	340	..	..	340	..	..
	Cochin	4	..	..	..	..	..	4	..	..	4	..	..
	Total ..	510	..	..	..	..	..	510	..	..	510	..	..
	Total of *Duty-bearing Salt* ..	1,884	..	..	..	..	..	1,884	..	..	1,884	..	..
	Total of IMPORTED SALT ..	10,68,694	..	..	..	3,804	..	10,92,498	..	..	10,92,498	..	..
	Grand Total ..	77,00,724	1,51,300	60,906	1,28,600	15,913	1,85,499	82,42,341	3,15,665	2,909	85,60,915	47,02,710	1,11,128

ENCLOSURE TO APPENDIX C.

COMPARATIVE STATEMENT showing the quantity of Salt sold for Home and Inland consumption, its Price per Maund, and the Proceeds realized from the Sale in the several Divisions of the Madras Presidency for the official years ending 31st March 1886, 31st March 1887 and 31st March 1888, respectively.

Divisions.	From 1st April to 31st March 1886.			From 1st April to 31st March 1887.			From 1st April to 31st March 1888.			Remarks.
	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	
Chatrapur ..	2,93,800 0 0	2 3 0	6,42,687 8 0	5,05,561 9 10	from 2 2 3 to 2 3 2	11,05,676 9 2	4,05,962 0 0	from 2 3 0 to 3 8 3	9,33,954 14 4	
	1,25,581 0 0	2 0 0	2,51,762 0 0	1,06,842 0 0	2 0 0	2,13,684 0 0	1,72,362 0 0	from 2 0 0 to 2 8 0	3,72,667 8 0	Excise salt.
	3,637 0 0	from 0 6 0 to 0 8 0	1,753 2 0	3,573 30 0	from 0 6 0 to 0 9 0	1,743 7 9	4,694 20 0	from 0 6 0 to 0 9 0	2,322 6 0	Supplied for curing fish.
Total ..	4,22,818 0 0	..	8,96,202 10 0	6,15,976 39 10	..	13,21,104 0 11	5,83,018 20 0	..	13,08,944 12 4	
Chicacole ..	4,76,320 0 0	2 3 0	10,41,950 0 0	1,59,204 10 0	2 3 0	3,48,259 4 9	1,70,698 0 0	from 2 3 0 to 3 7 2	4,18,413 14 3	
	4,02,883 0 0	2 0 0	8,05,766 0 0	6,92,204 0 0	2 (0	13,84,408 0 0	5,64,711 0 0	from 2 0 0 to 2 8 0	11,88,290 15 10	Excise.
	5,109 25 0	from 0 6 0 to 0 10 0	2,473 11 0	6,216 6 0	from 0 6 0 to 0 10 0	2,968 9 5	9,215 37 0	from 0 6 0 to 0 10 0	4,487 1 8	Supplied for curing fish.
	3 28 60	2 0 0	7 7 5	7 8 10	2 0 0	14 6 6	4 31 21	from 2 0 0 to 2 8 0	11 5 3	Duty-bearing imports.
Total ..	8,84,316 13 60	..	18,50,197 2 5	8,57,631 24 10	..	17,35,650 4 8	7,44,629 28 21	..	16,11,203 5 0	
Masulipatam ..	2,06,843 0 0	from 2 1 1 to 2 3 3	4,51,680 15 1	54,191 0 0	from 2 1 1 to 2 11 5	1,21,869 14 2	76,135 0 0	from 2 1 2 to 2 13 3	1,91,778 3 8	
	3,35,672 0 0	2 0 0	6,71,344 0 0	4,52,324 0 0	2 0 0	9,04,648 0 0	4,12,083 0 0	from 2 0 0 to 2 8 0	8,50,859 10 7	Excise salt.
	4,461 15 0	from 0 6 0 to 0 14 0	2,473 9 5	4,539 30 0	from 0 6 0 to 0 14 0	2,517 5 9	6,521 0 0	from 0 6 0 to 0 14 0	3,579 7 10	Supplied for curing fish.
Total ..	5,46,976 15 0	..	11,25,498 8 6	5,11,054 30 0	..	10,29,035 3 11	4,94,739 0 0	..	10,46,217 6 1	
Nellore ..	5,19,209 0 0	from 2 2 1 to 2 5 7	11,36,796 1 10	4,25,714 9 0	from 2 2 1 to 2 5 6	9,32,204 6 10	2,45,926 0 0	from 2 2 11 to 2 11 0	5,56,601 14 2	
	3,24,470 0 0	2 0 0	6,48,940 0 0	6,35,672 0 0	2 0 0	12,71,344 0 0	6,36,095 0 0	from 2 0 0 to 2 8 0	13,28,665 0 0	Excise salt.
	2,678 4 0	from 0 6 0 to 0 8 0	1,327 14 3	2,712 20 0	from 0 6 0 to 0 8 0	1,348 2 9	2,841 7 0	from 0 6 0 to 0 8 0	1,415 8 2	Supplied for curing fish.
Total ..	8,46,357 4 0	..	17,87,064 0 1	10,64,098 20 0	..	22,04,896 9 7	8,84,862 7 0	..	18,86,682 6 4	

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Comparative Statement showing the quantity of Salt sold for Home and Inland consumption, its Price per Maund, and the Proceeds realized from the Sale in the several Divisions of the Madras Presidency, &c.—*cont.*

Divisions.	From 1st April to 31st March 1886.			From 1st April to 31st March 1887.			From 1st April to 31st March 1888.			Remarks.
	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A.	
Chingleput ..	12,13,803 5 0	from 2 2 1 to 2 3 0	28,15,180 1 5	8,85,261 10 0	from 2 3 0 to 2 9 0	18,64,991 10 3	4,921 0 0	from 2 2 5 to 2 8 6	11,408 10 6	
	9,86,902 0 0	2 0 0	19,73,804 0 0	8,72,883 0 0	2 0 0	17,45,766 0 0	19,56,433 6 0	from 2 0 0 to 2 8 0	40,50,488 6 0	Excise salt.
	3,519 20 0	from 0 6 0 to 0 8 0	1,351 10 9	3,616 15 0	from 0 6 0 to 0 8 0	1,378 12 9	5,472 20 0	from 0 6 0 to 0 8 0	2,116 4 6	Supplied for curing fish.
	1,055 36 22	2 0 0	2,119 3 8	1,063 32 64	2 0 0	2,167 12 1	1,360 5 7	from 2 0 0 to 2 8 0	2,816 10 5	Duty-bearing imports.
Total ..	22,05,280 21 22	..	47,92,454 15 10	17,62,844 17 64	..	36,04,304 3 1	19,67,186 31 7	..	40,66,829 15 5	
Negapatam ..	1,75,827 0 0	2 3 0	3,84,621 9 0	32,775 0 0	2 3 0	71,695 5 0	1,680 0 0	from 2 0 0 to 3 0 1	4,788 0 9	
	8,05,722 27 0	2 0 0	16,11,445 5 7	6,55,803 0 0	2 0 0	13,11,606 0 0	9,69,680 0 0	from 2 0 0 to 2 8 0	20,05,005 0 0	Excise salt.
	6,340 34 68	from 0 6 0 to 0 10 0	3,029 2 0	7,035 20 0	from 0 6 0 to 0 8 0	3,456 3 7	7,631 25 0	from 0 6 0 to 0 10 0	3,701 0 11	Supplied for curing fish.
	9 32 1	2 0 0	19 9 11	3 16 0	2 0 0	6 13 4	5 3 68	from 2 0 0 to 2 8 0	11 6 4	Duty-bearing imports.
Total ..	9,87,900 13 69	..	19,99,115 10 6	6,95,616 36 0	..	13,86,764 5 11	9,68,896 28 68	..	20,13,505 8 0	
Tinnevelly ..	2,38,152 20 0	2 3 0	5,20,958 9 6	23,763 0 0	2 3 0	51,981 9 0	..	..	..	
	6,29,022 0 0	2 0 0	12,58,044 0 0	10,88,653 0 0	2 0 0	21,77,306 0 0	10,06,370 10 0	from 2 0 0 to 2 8 0	21,09,818 8 0	Excise salt.
	16,117 2 0	from 0 6 0 to 0 10 0	8,457 13 10	12,250 37 0	from 0 6 0 to 0 10 0	6,408 1 0	15,653 18 0	from 0 6 0 to 0 10 0	8,327 4 2	Supplied for curing fish
	4 27 48	2 0 0	9 5 10	10 6 12	2 0 0	20 4 11	3 37 40	2 0 0	7 14 0	Duty-bearing imports.
Total ..	8,83,296 15 48	..	17,87,469 13 2	11,24,677 3 12	..	22,35,715 14 11	10,22,027 25 40	..	21,18,153 10 2	
Calicut ..	..	..	..	..	..	..	74 0 0	2 4 0	172 12 0	
	33,650 0 0	2 0 0	67,300 0 0	15,503 0 0	2 0 0	31,006 0 0	..	..	..	Excise salt.
	74,983 5 57	from 0 8 0 to 0 12 0	56,169 11 2	83,072 27 40	from 0 8 0 to 0 12 0	61,508 13 3	99,269 9 53	from 0 8 0 to 0 12 0	74,429 6 11	Supplied for curing fish.
	81 22 6	2 0 0	163 1 10	100 39 15	2 0 0	202 0 3	510 19 52	from 2 0 0 to 2 8 0	*18,693 10 8	Duty-bearing imports.
Total ..	1,08,714 27 63	..	1,23,632 13 0	98,676 26 55	..	92,716 13 6	99,853 29 25	..	93,295 12 7	

* Includes differential duty, Rs. 17,667, on salt imported after the duty was raised to Rs. 2-8-0 per maund.

Comparative Statement showing the quantity of Salt sold for Home and Inland consumption, its Price per Maund, and the Proceeds realized from the Sale in the several Divisions of the Madras Presidency, &c.—*concluded.*

Divisions.	From 1st April to 31st March 1886.			From 1st April to 31st March 1887.			From 1st April to 31st March 1888.			Remarks.
	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian Maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	
Total sales for home and inland consumption.	67,68,157 12 0	..	142,82,280 2 5	66,06,353 29 10	..	135,26,446 11 2	66,12,030 16 0	..	140,22,913 6 1	
Salt supplied for curing fish.	1,16,846 32 45	..	77,036 10 5	1,23,017 25 40	..	81,329 8 3	1,51,299 16 53	..	1,00,378 8 2	
Total sales ..	68,85,004 4 45	..	143,59,316 12 10	67,29,371 14 50	..	136,07,776 3 5	67,63,329 32 53	..	141,23,291 14 3	
Total duty-bearing imports.	1,155 26 57	..	2,318 12 8	1,205 22 21	..	2,411 5 1	1,884 17 28	..	* 21,540 14 8	
Grand total ..	68,86,159 31 22	..	143,61,635 9 6	67,30,576 36 71	..	136,10,187 8 6	67,65,214 10 1	..	141,44,832 12 11	A portion of this is still outstanding under the credit system and will be realized during the current year.

N. B.—Duty-paid imports of 9,14,842 maunds in 1885-86, 10,99,181 maunds in 1886-87, and 10,90,614 maunds in 1887-88 are not included in the above figures.
* Includes differential duty, Rs. 17,657, on salt imported after the duty was raised to Rs. 2-8-0 per maund. (Rs. 12,766 and 4,891 on imports from Bombay and Goa respectively).

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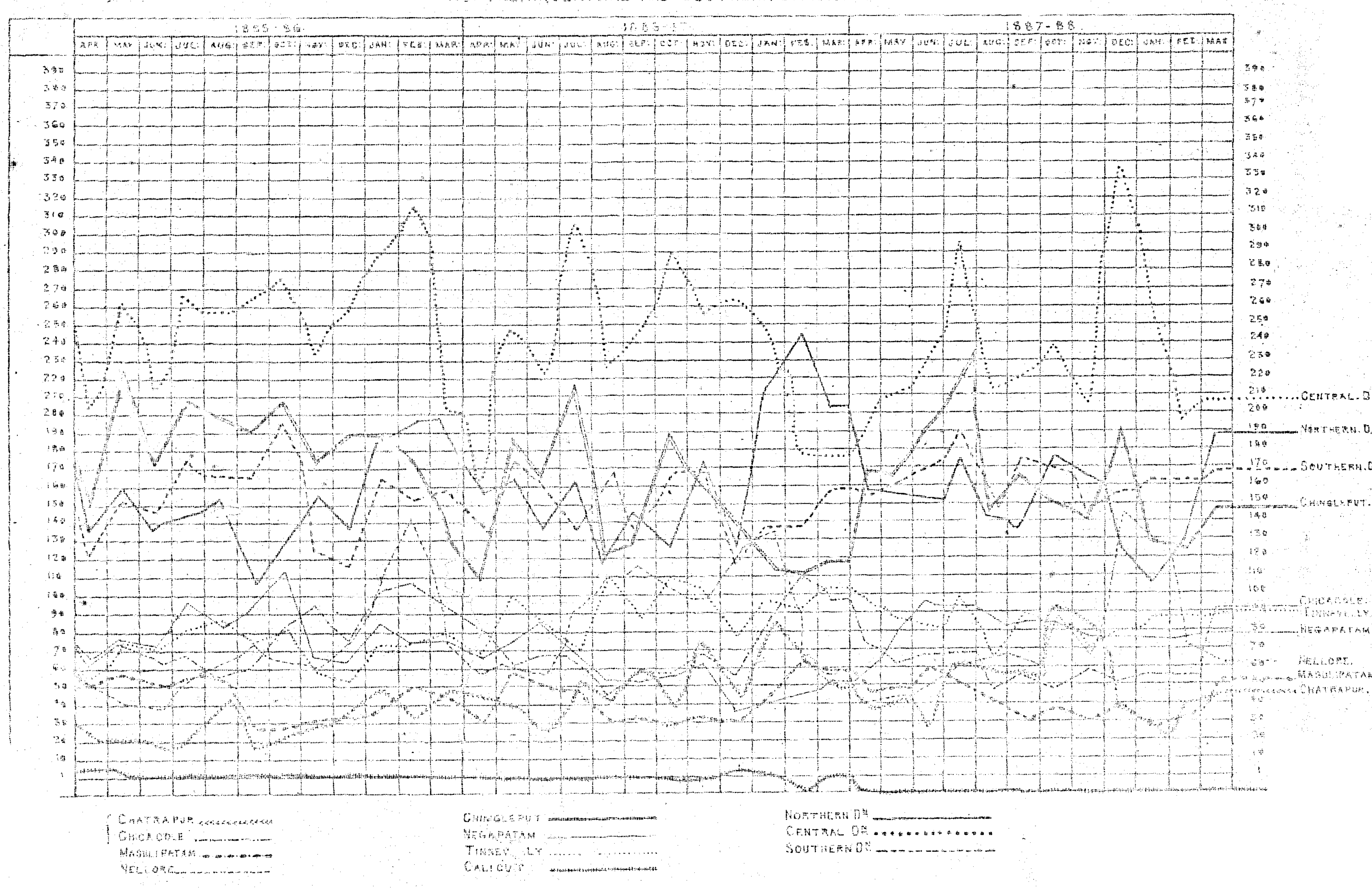
DIAGRAM OF SALES FOR EACH DIVISION FOR THE PAST THREE YEARS SHOWING TOTAL SALES IN CHARGES OF DEPUTY COMMISSIONER'S.

NORTHERN, CENTRAL AND SOUTHERN DIVISIONS.



APPENDIX D.

STATEMENT showing Duty-paid Salt imported and cleared in the Madras Presidency in 1887-88

Divisions.	Ports.	As per Manifests from				Total as per Manifests.	Wastage discovered.		Actual Quantity imported.
		Bombay.	North Canara.	Goa.	Calcutta.		Quantity.	Centage.	
1	2	3	4	5	6	7	8	9	10
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.		MDS.
Chingleput.	Madras	903	..	..	10	918	13	1·41	905
Calicut.	Baindur	75	2,527	261	..	2,863	21	·73	2,842
	Gangoli	21,860	879	12,134	..	34,873	498	1·42	34,375
	Hangerkatta ..	16,470	210	27,204	..	43,884	706	1·60	43,178
	Malpe	6,485	..	7,233	..	13,718	254	1·85	13,464
	Mulki	5,528	150	4,890	..	10,868	223	2·05	10,645
	Mangalore ..	2,17,342	120	300	..	2,17,762	2,495	1·14	2,15,267
	Kásaragód ..	360	..	..	..	360	14	3·88	346
	Cannanore ..	82,754	..	..	..	82,754	1,356	1·63	81,398
	Tellicherry ..	1,05,113	..	..	..	1,05,113	1,041	·99	1,04,072
	Badagara.. ..	16,220	..	..	..	16,220	347	2·14	15,873
	Quilandi	6,006	..	..	..	6,006	114	1·90	5,892
	Calicut	1,66,541	..	..	..	1,66,541	4,150	2·50	1,62,391
	Beypore	1,87,498	..	..	..	1,87,498	4,257	2·27	1,83,241
	Ponáni	206,570	..	..	..	2,06,570	4,905	2·57	2,01,665
	Cochin	15,219	..	..	..	15,219	159	1·04	15,060
	Total ..	10,54,341	3,886	52,022	..	11,10,249	20,540	1·85	10,89,709
	Presidency Total..	10,55,249	3,886	52,022	10	11,11,167	20,553	1·85	10,90,614*

* Includes 1,69,791 maunds which paid duty at Rs. 2-8-0 per maund.

APPENDIX E.

STATEMENT showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88.

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chatrapur Division.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Ganjam	169	1884-85 .. 1886-87 .. 1887-88 ..	46 2 115	1,09,056 4,800 2,70,263	9,304 74 6,398	12·12 2·91 5·75	2·08 0·16 0·08	8·53 1·54 2·36	 5	 10,312	 87	.. .. 0·84	1,09,056 4,800 2,80,575	— 9,304 — 74 — 6,311	8·53 1·54 2·24	.. .. ..	.. .. ..
Monopoly ..	169	..	163	3,84,119	15,776	..	..	4·10	5	10,312	87	0·84	3,94,431	— 15,689	3·97	..	..
Surlá	74	1885-86 .. 1886-87 .. 1887-88 ..	17 39 18	40,800 93,600 40,968	2,878 3,068 808	9·37 8·3 3·3	4·37 0·45 0·29	7·05 3·27 1·97	.. .. ..	.. .. ..	.. .. ..	.. .. ..	40,800 93,600 40,968	— 2,878 — 3,068 — 808	7·05 3·27 1·97	.. .. ..	.. .. ..
Excise .. .. .. Monopoly	74 17	.. 1884-85 ..	74 17	1,75,368 40,800	6,754 3,443	.. 15·12	.. 6·3	3·85 8·43	.. ..	.. ..	.. ..	.. ..	1,75,368 40,800	— 6,754 — 3,443	3·85 8·43	.. ..	.. ..
Total ..	91	..	91	2,16,168	10,197	..	..	4·71	..	..	..	..	2,16,168	— 10,197	4·71	..	..
Total Excise .. Total Monopoly ..	74 186	.. ..	74 180	1,75,368 4,24,919	6,754 19,219	.. ..	.. ..	3·85 4·52	.. 5	.. 10,312	.. 87	.. 0·84	1,75,368 4,35,231	— 6,754 — 19,132	3·85 4·39	.. 3,587	13,508 41,851
Grand Total ..	* 260	..	254	6,00,287	25,973	..	..	4·32	5	10,312	87	0·84	6,10,599	— 25,886	4·23	3,587	55,359
Chicacole Division.																	
Naupada	82	1886-87 .. 1887-88 ..	45 36	1,05,707 79,816	6,515 2,605	12·3 6·75	3·0 1·3	6·16 3·26	.. 1	.. 2,400	.. 17	.. 0·70	1,05,707 82,216	— 6,515 — 2,588	6·16 3·14	.. ..	.. ..
Excise	82	..	81	1,85,523	9,120	..	..	4·91	1	2,400	17	0·70	1,87,923	— 9,103	4·84	..	..
	16	1879-80 .. 1884-85 ..	2 14	4,800 33,600	607 3,511	13·37 12·08	11·91 8·83	12·64 10·44	.. ..	.. ..	.. ..	.. ..	4,800 33,600	— 607 — 3,511	12·64 10·44	.. ..	.. ..
Monopoly ..	16	..	16	38,400	4,118	..	..	10·72	..	..	..	..	38,400	— 4,118	10·72	..	..
Total ..	98	..	97	2,23,923	13,238	..	..	5·91	1	2,400	17	0·70	2,26,323	— 13,221	5·84	..	..

* In one heap the outturn was equal to the Stored Contents.

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Calingapatam	110	1886-87 .. 1887-88 ..	32 77	37,124 81,374	2,091 2,778	10·83 6·5	2·71 0·16	5·64 3·41	.. ..	.. ..	.. ..	.. ..	37,124 81,374	2,094 2,778	5·64 3·41	.. ..	.. ..
Excise	110	..	109	1,18,498	4,872	..	..	4·11	..	..	..	..	1,18,498	— 4,872	4·11	..	..
Konada	135	1886-87 .. 1887-88 ..	7 125	8,400 1,44,488	507 3,534	9·58 6.83	3·25 0·16	6·03 2·44	.. 2	.. 2,400	.. 4	.. 0·16	8,400 1,46,888	— 507 — 3,530	6·03 2·40	.. ..	.. ..
Excise	135	..	132	1,52,888	4,041	..	..	2·64	2	2,400	4	0·16	1,55,288	— 4,037	2·59	..	..
Balacheruvu	17 26	1886-87 .. 1887-88 ..	17 26	40,800 57,163	2,655 1,628	11·25 8·16	2·04 1·16	6·50 2·84	.. ..	.. ..	.. ..	.. ..	40,800 57,163	— 2,655 — 1,628	6·50 2·84	.. ..	.. ..
Excise	43	..	43	97,963	4,283	..	..	4·37	..	..	..	..	97,963	— 4,283	4·37	..	..
	12 17 14 24	1883-84 .. 1884-85 .. 1885-86 .. 1887-88 ..	12 17 14 23	14,400 40,800 33,600 52,573	1,642 3,853 3,737 1,303	15·91 12·79 14·5 4·75	5·25 6·62 7·83 1·08	11·40 9·44 11·12 2·47	 1	 2,400	 1	.. .. .. 0·04	14,400 40,800 33,600 54,973	— 1,642 — 3,853 — 3,737 — 1,302	11·40 9·44 11·12 2·36	.. ..	.. ..
Monopoly ..	67	..	66	1,41,373	10,535	..	..	7·45	1	2,400	1	0·04	1,43,773	— 10,534	7·32	..	..
Total ..	110	..	109	2,39,336	14,818	..	..	6·19	1	2,400	1	0·04	2,41,736	— 14,817	6·12	..	..
Total Excise .. Total Monopoly ..	370 83	.. ..	365 82	5,54,872 1,79,773	22,316 14,653	.. ..	.. ..	4·02 8·15	3 1	4,800 2,400	21 1	0·43 0·04	5,59,672 1,82,173	— 22,295 — 14,652	3·98 8·04	.. 2,747	44,590 32,051
Grand Total ..	* 453	..	447	7,34,645	36,969	..	..	5·03	4	7,200	22	0·30	7,41,845	— 36,947	4·98	2,747	76,641

* In two heaps the outturn was equal to the Stored Contents.

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Heaps in which Wastage occurred. Stored Contents.	Heaps in which Wastage occurred. Amount of Wastage.	Centage of Wastage. Maximum.	Centage of Wastage. Minimum.	Centage of Wastage. Average.	Heaps in which Excess occurred. Number of Heaps.	Heaps in which Excess occurred. Stored Contents.	Heaps in which Excess occurred. Amount of Excess.	Heaps in which Excess occurred. Centage of Excess.	Total Stored Contents.	Net Difference, + or –.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	Value of Net Difference. At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Masulipatam Division.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Penugudura	42	1886-87 ..	42	96,315	4,920	11·68	2·54	5·10	..	..	..	..	96,315	— 4,920	5·10	..	..
	16	1887-88 ..	16	34,105	890	8·31	0·83	2·60	..	..	..	..	34,105	— 890	2·60	..	..
Excise	58	..	58	1,30,420	5,810	..	..	4·45	..	..	..	..	1,30,420	— 5,810	4·45	..	..
Monopoly	3	1884-85 ..	3	7,200	730	12·3	8·6	10·13	..	..	..	..	7,200	— 730	10·13	..	..
Total ..	61	..	61	1,37,620	6,540	..	..	4·75	..	..	..	..	1,37,620	— 6,540	4·75	..	..
Mogaltur	7	1885-86 ..	7	10,944	595	7·44	4·45	5·43	..	..	..	..	10,944	— 595	5·43	..	..
	18	1886-87 ..	18	42,744	1,702	5·83	2·3	3·98	..	..	..	..	42,744	— 1,702	3·98	..	..
	1	1887-88 ..	1	2,400	64	..	..	2·66	..	..	..	..	2,400	— 64	2·66	..	..
Excise	26	..	26	56,088	2,361	..	..	4·20	..	..	..	..	56,088	— 2,361	4·20	..	..
	5	1882-83 ..	5	12,000	1,331	12·75	8·03	11·09	..	..	..	..	12,000	— 1,331	11·09	..	..
	20	1883-84 ..	20	48,000	5,559	18·41	7·58	11·58	..	..	..	..	48,000	— 5,559	11·58	..	..
Monopoly	25	..	25	60,000	6,890	..	..	11·48	..	..	..	..	60,000	— 6,890	11·48	..	..
Total ..	51	..	51	1,16,088	9,251	..	..	7·96	..	..	..	..	1,16,088	— 9,251	7·96	..	..
Manginapudi	4	1883-84 ..	4	4,800	440	12·83	6·00	9·16	..	..	..	..	4,800	— 440	9·16	..	..
	49	1884-85 ..	49	58,368	6,161	17·18	6·33	10·55	..	..	..	..	58,368	— 6,161	10·55	..	..
	90	1886-87 ..	90	1,07,243	5,905	9·00	2·00	5·50	..	..	..	..	1,07,243	— 5,905	5·50	..	..
	41	1887-88 ..	40	48,000	1,051	4·66	·66	2·18	1	1,200	12	1	49,200	— 1,039	2·11	..	..
Excise	184	..	183	2,18,411	13,557	..	..	6·20	1	1,200	12	1	2,19,611	—13,545	6·16	..	..
	6	1884-85 ..	6	7,200	472	7·75	4·08	6·55	..	..	..	..	7,200	— 472	6·55	..	..
	4	1886-87 ..	4	4,800	259	8·16	3·3	5·39	..	..	..	..	4,800	— 259	5·39	..	..
	9	1887-88 ..	9	8,924	402	12·58	·83	4·50	..	..	..	..	8,924	— 402	4·50	..	..
Monopoly	19	..	19	20,924	1,133	..	..	5·41	..	..	..	..	20,924	— 11,33	5·41	..	..
Total ..	203	..	202	2,39,335	14,690	..	..	6·13	1	1,200	12	1	2,40,535	—14,678	6·10	..	..

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Heaps in which Wastage occurred. Stored Contents.	Heaps in which Wastage occurred. Amount of Wastage.	Centage of Wastage. Maximum.	Centage of Wastage. Minimum.	Centage of Wastage. Average.	Heaps in which Excess occurred. Number of Heaps.	Heaps in which Excess occurred. Stored Contents.	Heaps in which Excess occurred. Amount of Excess.	Heaps in which Excess occurred. Centage of Excess.	Total Stored Contents.	Net Difference, + or –.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	Value of Net Difference. At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Masulipatam Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Nizampatam	12	1885-86 ..	12	14,409	1,658	14·83	8·6	11·51	..	..	..	..	14,409	— 16,58	11·51	..	..
	11	1886-87 ..	11	11,762	788	9·08	4·91	6·69	..	..	..	..	11,762	— 788	6·69	..	..
	5	1887-88 ..	5	6,000	196	7·16	1·5	3·25	..	..	..	..	6,000	— 196	3·26	..	..
Excise	28	..	28	32,162	2,642	..	..	8·21	..	..	..	..	32,162	— 2,642	8·21	..	..
Monopoly	2	1881-82 ..	2	2,400	348	15·5	13·5	14·50	..	..	..	..	2,400	— 348	14·5	..	..
Total ..	30	..	30	34,562	2,990	..	..	8·65	..	..	..	..	34,562	— 2,990	8·65	..	..
Total Excise ..	296	..	295	4,37,081	24,370	..	..	5·57	1	1,200	12	1	4,38,281	— 24,358	5·55	..	48,716
Total Monopoly ..	49	..	49	90,524	9,101	..	..	10·05	..	..	..	..	90,524	— 9,101	10·05	1,706	19,908
Grand Total ..	345	..	344	5,27,605	33,471	..	..	6·34	1	1,200	12	1	5,28,805	— 33,459	6·32	1,756	68,624
Nellore Division.																	
Kanuparti—Excise	64	1887-88 ..	64	1,49,298	3,706	4·66	·25	2·48	..	..	..	..	1,49,298	— 3,706	2·48	..	..
	25	1884-85 ..	25	30,000	3,056	12·3	8·3	10·18	..	..	..	..	30,000	— 3,056	10·18	..	..
	3	1885-86 ..	3	7,200	546	10·58	5·33	7·58	..	..	..	..	7,200	— 546	7·68	..	..
	78	1887-88 ..	68	1,57,953	3,000	4·79	·54	1·89	10	24,000	314	1·30	1,81,953	— 2,686	1·47	..	..
Monopoly	106	..	96	1,95,153	6,602	..	..	3·38	10	24,000	314	1·20	2,19,153	— 6,288	2·87	..	..
Total ..	170	..	160	3,44,451	10,308	..	..	2·99	10	24,000	314	1·30	3,68,451	— 9,994	2·71	..	..
Iskapalle	2	1886-87 ..	2	4,798	176	4·71	2·62	3·66	..	..	..	..	4,798	— 176	3·66	..	..
	137	1887-88 ..	136	3,06,469	6,954	5·83	·25	2·26	1	2,400	2	·08	3,08,869	— 6,952	2·25	..	..
Excise	139	..	138	3,11,267	7,130	..	..	2·29	1	2,400	2	·08	3,13,667	— 7,128	2·27	..	..
Monopoly	2	1883-84 ..	2	2,400	348	22·16	6·83	14·5	..	..	..	..	2,400	— 348	14·5	..	..
Total ..	141	..	140	3,13,667	7,478	..	..	2·38	1	2,400	2	·08	3,16,067	— 7,476	2·36	..	..

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. — Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. — Maximum.	Minimum.	Average.	Heaps in which Excess occurred. — Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. — At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Kistnapatam	11	1886-87 ..	11	25,947	670	4·08	1·48	2·58	..	..	..	..	25,947	— 670	2·58	..	..
	50	1887-88 ..	45	98,400	1,058	3·3	·46	1·07	5	12,000	80	·6	1,10,400	— 978	·88	..	..
Excise	61	..	56	1,24,347	1,728	..	..	1·38	5	12,000	80	·6	1,36,847	— 1,648	1·20	..	..
	6	1882-83 ..	6	7,200	687	10·6	7·25	9·54	..	..	..	..	7,200	— 687	9·54	..	..
	21	1887-88 ..	21	25,054	360	4·75	·08	1·43	..	..	..	..	25,054	— 360	1·43	..	..
Monopoly	27	..	27	32,254	1,047	..	..	3·24	..	..	..	..	32,254	— 1,047	3·24	..	..
Total ..	88	..	83	1,56,601	2,775	..	..	1·77	5	12,000	80	·6	1,68,601	— 2,695	1·59	..	..
Total Excise ..	264	..	258	5,84,912	12,564	..	..	2·14	6	14,400	82	·56	5,99,312	— 12,482	2·08	..	24,964
Total Monopoly ..	135	..	125	2,29,807	7,997	..	..	3·47	10	24,000	314	1·30	2,53,807	— 7,683	3·02	1,441	16,807
Grand Total ..	399	..	383	8,14,719	20,561	..	..	2·52	16	38,400	396	1·03	8,53,119	— 20,165	2·35	1,441	41,771
Chingleput Division.																	
Tada	6	1886-87 ..	6	6,596	314	6·5	3·69	4·76	..	..	..	..	6,596	— 314	4·76	..	..
	45	1887-88 ..	44	54,000	890	4·66	·16	1·64	1	1,200	2	·16	55,200	— 888	1·60	..	..
Excise	51	..	50	60,596	1,204	..	..	1·98	1	1,200	2	·16	61,796	— 1,202	1·94	..	..
Monopoly	3	1882-83 ..	3	7,200	711	12·29	8·3	9·87	..	..	..	..	7,200	— 711	9·87	..	..
Total ..	54	..	53	67,796	1,915	..	..	2·82	1	1,200	2	·16	68,996	— 1,913	2·77	..	..
Ennore Monopoly ..	1	1883-84 ..	1*	2,400	533	22·20	22·20	22·20	..	..	..	..	2,400	— 533	22·20	..	..

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Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which Stored.	Heaps in which Wastage occurred. — Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. — Maximum.	Minimum.	Average.	Heaps in which Excess occurred. — Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. — At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Madras	2	1885-86 ..	2	1,465	300	21·92	18·63	20·17	..	..	..	..	1,465	— 300	20·17	..	..
	101	1886-87 ..	101	3,38,663	25,567	21·28	1·56	7·54	..	..	..	..	3,38,663	— 25,567	7·54	..	..
	344	1887-88 ..	315	11,08,431	36,067	11·02	·1	3·25	27	97,200	817	·84	12,05,631	— 35,250	2·92	..	..
Excise	447	..	413	14,48,559	61,934	..	..	4·27	27	97,200	817	·84	15,45,759	— 61,117	3·95	..	..
Merkanam	7	1886-87 ..	7	7,630	311	5·39	2·03	4·07	..	..	..	..	7,630	— 311	4·07	..	..
	254	1887-88 ..	227	3,09,229	5,355	10·38	·01	1·73	18	28,123	101	·35	3,37,352	— 5,254	1·55	..	..
Excise	261	..	234	3,16,859	5,666	..	..	1·78	18	28,123	101	·35	3,44,982	— 5,565	1·61	..	..
Total Excise ..	759	..	702	18,26,014	68,804	..	..	3·76	46	1,26,523	920	·72	19,52,537	— 67,884	3·47	..	1,36,768
Total Monopoly ..	4	..	4	9,600	1,244	..	..	12·95	..	..	..	..	9,600	— 1,244	12·95	233	2,721
Grand Total ..	*763	..	706	18,35,614	70,048	..	..	3·81	46	1,26,523	920	·72	19,62,137	— 69,128	3·52	233	1,38,489
Negapatam Division.																	
Cuddalore	1	1886-87 ..	1	1,200	78	6·50	6·50	6·50	..	..	..	..	1,200	— 78	6·50	..	..
	56	1887-88 ..	65	1,02,921	3,395	7·62	·15	3·29	..	..	..	..	1,02,921	— 3,395	3·29	..	..
Excise	57	..	56	1,04,121	3,473	..	..	3·33	..	..	..	..	1,04,121	— 3,473	3·33	..	..
Tranquebar	5	1886-87 ..	5	5,029	175	4·75	·75	3·47	..	..	..	..	5,029	— 175	3·47	..	..
	98	1887-88 ..	98	1,11,670	4,843	11·02	·08	4·33	..	..	..	..	1,11,670	— 4,843	4·33	..	..
Excise	103	..	103	1,16,699	5,018	..	..	4·29	..	..	..	..	1,16,699	— 5,018	4·29	..	..

* In eleven heaps the outturn was equal to the Stored Contents.

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Negapatam Division—cont.									
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Negapatam	2	1886-87 ..	2	4,800	32	1·08	·25	·6	..	..	..	..	4,800	— 32	·6	..	..
	211	1887-88 ..	204	3,94,076	7,969	8·83	·01	2·02	6	14,400	62	·43	4,08,476	— 7,907	1·93	..	..
Excise	213	..	206	3,98,876	8,001	..	..	2·00	6	14,400	62	·43	4,13,276	— 7,939	1·92	..	..
Monopoly	5	1886-87 ..	5	6,000	276	5·3	4·00	4·60	..	..	..	..	6,000	— 276	4·60	..	..
Total ..	218	..	211	4,04,876	8,277	..	..	2·04	6	14,400	62	·43	4,19,276	— 8,215	1·96	..	..
Vedarniam	2	1886-87 ..	2	4,800	48	1·91	·08	1·00	..	..	..	..	4,800	— 48	1·00	..	..
	59	1887-88 ..	58	1,14,928	2,858	6·00	·08	2·48	..	..	..	..	1,14,928	— 2,858	2·48	..	..
Excise	61	..	60	1,19,728	2,906	..	..	2·42	..	..	..	..	1,19,728	— 2,906	2·42	..	..
Adirámpatnam	7	1884-85 ..	7	14,500	2,056	16·75	10·92	14·17	..	..	..	..	14,500	— 2,056	14·17	..	..
	9	1885-86 ..	9	21,600	1,814	12·00	4·3	8·39	..	..	..	..	21,600	— 1,814	8·39	..	..
	2	1886-87 ..	1	873	41	4·69	4·69	4·69	1	1,200	4	·3	2,073	— 37	1·78	..	..
	110	1887-88 ..	104	1,66,228	5,136	9·83	·08	3·08	3	3,600	8	·2	1,69,828	— 5,128	3·01	..	..
Excise	128	..	121	2,03,201	9,047	..	..	4·45	4	4,800	12	·25	2,08,001	— 9,035	4·34	..	..
	1	1884-85 ..	1	1,200	129	10·75	10·75	10·75	..	..	..	..	1,200	— 129	10·75	..	..
	1	1887-88 ..	1	1,200	61	5·08	5·08	5·08	..	..	..	..	1,200	— 61	5·08	..	..
Monopoly	2	..	2	2,400	190	..	..	7·91	..	..	..	..	2,400	— 190	7·91	..	..
Total ..	130	..	123	2,05,601	9,237	..	..	4·49	4	4,800	12	·25	2,10,401	— 9,225	4·38	..	..
Total Excise ..	562	..	546	9,42,625	28,445	..	..	3·01	10	19,200	74	38	9,61,825	— 28,371	2·94	..	56,742
Total Monopoly ..	7	..	7	8,400	466	..	..	5·54	..	..	..	..	8,400	— 466	5·54	87	1,019
Grand Total ..	* 569	..	553	9,51,025	28,911	..	..	3·03	10	19,200	74	·38	9,70,225	— 28,837	2·97	87	57,761

* In six heaps the outturn was equal to the Stored Contents.

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Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value fo Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Tinnevelly Division.									
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Vattianam	1	1885-86 ..	1	2,400	169	7·04	7·04	7·04	..	..	..	..	2,400	— 169	7·04	..	..
	15	1886-87 ..	15	16,323	689	6·5	1·98	4·22	..	..	..	..	16,323	— 689	4·02	..	..
	52	1887-88 ..	48	65,415	1,730	7·00	·16	2·64	3	3,600	12	·3	69,015	— 1,718	2·48	..	..
Excise	68	..	64	84,138	2,588	..	..	3·07	3	3,600	12	·3	87,738	— 2,576	2·93	..	..
Monopoly	1	1883-84 ..	1	2,400	357	14·87	14·87	14·87	..	..	..	..	2,400	357	14·87	67	..
Total ..	69	..	65	86,538	2,945	..	..	3·40	3	3,600	12	·3	90,138	— 2,933	3·25	..	..
Morekolam	22	1886-87 ..	22	26,885	955	6·00	1·5	3·55	..	..	..	..	26,885	— 955	3·55	..	..
	50	1887-88 ..	49	57,482	1,313	6·91	·16	2·28	1	1,200	3	·25	58,682	— 1,310	2·23	..	..
Excise	72	..	71	84,367	2,268	..	..	2·68	1	1,200	3	·25	85,567	— 2,265	2·64	..	..
Monopoly	4	1887-88 ..	4	4,800	31	·83	·3	·64	..	..	..	..	4,800	— 31	·64	6	..
Total ..	76	..	75	89,167	2,299	..	..	2·57	1	1,200	3	25	90,367	— 2,296	2·53	..	..
Tuticorin	85	1885-86 ..	85	1,92,000	10,690	10·6	·25	5·51	..	..	..	..	1,92,000	— 10,690	5·51	..	..
	220	1886-87 ..	220	3,11,420	18,518	14·3	1·16	5·94	..	..	..	..	3,11,420	— 18,518	5·94	..	..
	138	1887-88 ..	130	1,69,668	2,877	9·5	·08	1·69	3	3,600	10	·27	1,73,268	— 2,867	1·65	..	..
Excise	443	..	435	6,73,088	31,985	..	..	4·75	3	3,600	10	·27	6,76,688	— 31,975	4·72	..	..
Káyalpatnam	33	1886-87 ..	33	79,200	3,640	7·78	·25	4·59	..	..	..	..	79,200	— 3,640	4·59	..	..
	84	1887-88 ..	76	1,82,114	2,946	4·91	·08	1·61	5	12,000	50	·41	1,94,114	— 2,896	1·49	..	..
Excise	117	..	109	2,61,314	6,586	..	..	2·52	5	12,000	50	·41	2,73,314	— 6,536	2·39	..	..

Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Tinnevelly—cont.									
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Kuttanguli	4	1886-87 ..	4	8,313	287	4·70	2·54	3·45	..	..	..	..	8,313	— 287	3·45	..	..
	4	1887-88 ..	3	7,200	45	·88	·25	·62	..	..	..	..	7,200	— 45	·6 2	..	..
Excise ..	8	..	7	15,513	332	..	..	2·14	..	..	..	..	15,513	— 332	2·14	..	..
	1	1882-83 ..	1	2,400	245	10·20	10·20	10·20	..	..	..	..	2,400	— 245	10·20	..	..
	1	1883-84 ..	1	2,400	229	9·54	9·54	9·54	..	..	..	..	2,400	— 229	9·54	..	..
Monopoly ..	2	..	2	4,800	474	..	..	9·87	..	..	..	..	4,800	— 474	9·87	89	..
Total ..	10	..	9	20,313	806	..	..	3·96	..	..	..	..	20,313	— 806	3·96	..	..
Total Excise ..	703	..	686	11,18,420	43,759	..	..	3·91	12	20,400	75	·37	11,38,820	— 43,684	3·83	..	87,368
Total Monopoly ..	7	..	7	12,000	862	..	..	7·18	..	..	..	..	12,000	— 862	7·18	162	1,886
Grand Total ..	* 715	..	693	11,30,420	44,621	..	..	3·94	12	20,400	75	·37	11,50,820	— 44,546	3·87	162	89,254
								Calicut Division.									
	2	1882-83 ..	2	1,354	295	23·00	18·36	21·78	..	..	..	..	1,354	— 295	21·78	..	..
	2	1884-85 ..	2	1,759	278	16·43	15·11	15·80	..	..	..	..	1,759	— 278	15·80	..	..
Coondapoor	8	1886-87 ..	8	7,973	47	1·6	·2	·58	..	..	..	..	7,973	— 47	·58	..	..
Monopoly ..	12	..	12	11,091	620	..	..	5·59	..	..	..	..	11,091	— 620	5·59	..	..
Mangalore Monopoly ..	3	1886-87 ..	3	9,000	187	2·73	1·43	2·07	..	..	..	..	9,000	— 187	2·07	..	..
	3	1886-87 ..	3	12,277	78	·70	·59	·63	..	..	..	..	12,277	— 78	·63	..	..
Tellicherry	3	1887-88 ..	3	12,189	77	1·21	·2	·63	..	..	..	..	12,189	— 77	·63	..	..
Monopoly ..	6	..	6	24,466	155	..	..	·63	..	..	..	..	24,466	— 155	·63	..	..

* In ten heaps the outturn was equal to the Stored Contents.

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Statement showing the Particulars of Ordinary Wastage of Salt, and of the Excess of Salt, found in Heaps sold in the Madras Presidency in the year 1887-88—*cont.*

	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred. Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Heaps in which Excess occurred. Number of Head.	Stored Contents.	Amount of Excess.	Centage of Excess.	Total Stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference. At Prime cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Calicut Division—cont.									
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Calicut	1	1884-85 ..	..	..	..	..	..	..	1	2,712	4	·14	2,712	+ 4	·14	..	..
	22	1886-87 ..	15	36,645	426	2·35	·21	1·16	7	7,978	77	·96	44,623	— 349	·78	..	..
	9	1887-88 ..	7	11,908	107	1·5	·10	·89	2	1,933	1	·05	13,841	— 106	·76	..	..
Monopoly ..	32	..	22	48,553	533	..	..	1·09	10	12,623	82	·64	61,176	— 451	·73	..	..
Total ..	53	..	43	93,110	1,495	..	..	1·60	10	12,623	82	·64	1,05,733	— 1,413	1·33	265	3,091
Presidency Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise ..	3,033	..	2,926	56,39,292	2,07,012	..	..	3·67	78	1,86,523	1,184	·59	58,25,815	—2,05,828	3·53	..	4,11,656
Monopoly ..	524	..	497	10,48,133	55,037	..	..	5·25	26	49,335	484	·97	10,97,468	— 54,553	4·97	10,228	1,18,334
Grand Total ..	3,557	..	3,423	66,87,425	2,62,049	..	..	3·91	104	2,35,858	1,668	·70	69,23,283	2,60,381	3·76	10,228	5,30,090

NOTE.—The prime cost is taken at 3 annas and the *Monopoly* price at Rs. 2-3-0 per maund.

ENCLOSURE TO APPENDIX E.

MEMORANDUM explaining the Cause of serious Wastages discovered in the Heaps outturned in the year 1887-88.

Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Chatrapur	Ganjam— Monopoly	1884-85	46	12·12	2·08	8·53	Maximum wastage due to damage done to heap while in store; minimum due to the heaviness of the salt of the new pans.
		1886-87	2	2·91	0·16	1·54	Minimum wastage due to overstorage; storer warned.
		1887-88	115	5·75	0·08	2·36	Maximum wastage due to carelessness of storer, who has left the department; minimum due to the quality of salt from the new pans.
	Surla— Excise	1885-86	17	9·37	4·37	7·05	Minimum wastage due to the nature of the salt and to its thoroughly dry state when stored.
		1886-87	39	8·3	0·45	3·27	Maximum wastage due to carelessness of storer, who has left the department; storer warned for minimum wastage.
		1887-88	13	3·3	0·29	1·97	Minimum wastage due to salt being of good quality and to heaps being well covered.
	Monopoly	1884-85	17	15·12	5·3	8·45	Cause of high wastage under inquiry.
Chicacole	Naupada— Excise	1886-87	45	12·3	3·6	6·16	Maximum wastage due to reweighment and to a mistake in recording the outturn of the heap; minimum due to carelessness of storer, who has been punished.
		1887-88	36	6·75	1·3	3·26	Maximum wastage due to reweighment; minimum to carelessness of storer, who was warned.
	Monopoly	1879-80	2	13·37	11·91	12·64	Wastages due to age of heaps.
		1884-85	14	12·08	8·83	10·44	Wastages due to age of heaps and to damage by rain.
	Calingapatam— Excise	1886-87	32	10·83	2·71	6·64	Maximum wastage due to the heap having been under sale for a long time; minimum due to carelessness of storer, who was cautioned.
		1887-88	77	6·5	0·16	3·41	Maximum wastage due to carelessness of storer, who was warned.
	Kobada— Excise	1886-87	7	9·58	3·25	6·02	Maximum wastage due to damage caused by heavy rain.
		1887-88	125	6·83	0·16	2·44	Maximum wastage due to reweighment.
	Balacheruvu— Excise	1886-87	17	11·25	2·04	6·60	Maximum wastage due to the heap having been damaged by the cyclone of November 1886; minimum wastage due to a mistake in recording the outturn of the heap.
		1887-88	26	8·16	1·16	2·84	Maximum wastage due to carelessness of storer, who was warned.
	Monopoly	1883-84	12	15·91	6·25	11·40	Maximum wastage due to age; minimum wastage due to carelessness of storer, who is dead.
		1884-85	17	12·79	6·62	9·44	Maximum wastage due to age; storer dead.
		1885-86	14	14·5	7·83	11·12	Maximum wastage due to age. Storer no longer in the department.
		1887-88	23	4·75	1·08	2·47	Maximum and minimum wastages due to carelessness of storer, who has been punished.

Memorandum explaining the Cause of serious Wastages discovered in the Heaps outturned in the year 1887-88—*cont.*

Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Masulipatam	Penuguduru— Excise	1886-87	42	11·68	2·54	5·10	Maximum wastage due to reweighment; minimum to carelessness of storer, who was warned.
		1887-88	16	8·31	·85	2·60	Maximum due to carelessness of storer, who has left the department.
	Monopoly	1884-85	3	12·3	8·6	10·13	Maximum and minimum wastages due to age.
	Mogaltur— Excise	1885-86	7	7·44	4·45	5·43	Minimum wastage due to the fact that most of the salt was sold within one year of storage.
		1886-87	18	6·83	2·3	3·98	Minimum wastage due to the fact that most of the salt was sold shortly after storage.
	Monopoly	1882-83	5	12·75	8·03	11·09	Maximum due to age and damage by rain; storer left the department; minimum due to carelessness of storer, who has left the department.
		1883-84	20	18·41	7·58	11·58	Maximum due to damage by rain.
	Manginapudi— Excise	1883-84	4	*12·83	6	9·16	Maximum wastage due to insufficient thatch; storer cautioned. Minimum due to carelessness of storer who was warned.
		1884-85	49	17·18	6·83	10·55	Maximum wastage due to the heap being a remnant one. Minimum due to carelessness of the storer, who has retired from service.
		1886-87	90	9	2	5·50	Maximum due to damage by rain; minimum due to the heap being outturned shortly after storage.
		1887-88	40	4·6	·6	2·18	Maximum due to the restorage of the heap; minimum due to carelessness of storer, who was warned.
	Monopoly	1884-85	6	7·75	4·08	6·55	Minimum due to the fact that the wastages in the factory generally run low.
		1886-87	4	8·16	3·3	6·39	Maximum wastage due to the heap being twice reweighed.
		1887-88	9	12·58	·85	4·50	Maximum wastage due to damage by rain; under further inquiry. Minimum due to carelessness of storer, who was warned.
	Nizampatam— Excise	1885-86	12	14·83	8·6	11·51	Maximum wastage due to carelessness of storer, who has left the department.
		1886-87	11	9·08	4·91	6·69	Do. do. do. do.
		1887-88	5	7·16	1·5	3·26	Maximum wastage due to insufficient covering; minimum due to carelessness of storer, who has left the department.
	Monopoly	1881-82	2	15·5	13·5	14·50	Due to age and damage by rain.
Nellore	Kanuparti— Excise	1887-88	64	4·66	·25	2·48	Maximum wastage normal for age of the heap; minimum wastage due to overstorage; storer punished.
	Monopoly	1884-85	25	12·3	8·3	10·18	Maximum wastage due to damage by rain.
		1885-86	3	10·58	5·33	7·58	Maximum wastage due to heavy damage by rain.
		1887-88	68	4·79	·54	1·89	Maximum wastage due to carelessness of the storer, who is dead.
	Iskapalle— Excise	1886-87	2	4·71	2·62	3·66	Maximum and minimum wastages normal for the age of the heaps.
		1887-88	136	5·83	·25	2·26	Maximum wastage due to inaccuracy in machines.
	Monopoly	1883-84	2	22·16	6·83	14·5	Maximum wastage due to carelessness of the storer, who has left the department; minimum wastage passed as the heap, when reweighed by the Assistant Commissioner five days after it had been stored, showed normal wastage.

Memorandum explaining the Cause of serious Wastages discovered in the Heaps outturdne in the year 1887-88—*cont.*

Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastage. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Nellore—*cont.*	Kistnapatam— Excise ..	1886-87 ..	11	4·08	1·48	2·58	Maximum and minimum wastages due to carelessness of the storers, who were warned.
		1887-88 ..	45	3·3	·46	1·07	Minimum wastage due to carelessness of the storer who was warned.
	Monopoly ..	1882-83 ..	6	10·6	7·25	9·54	Maximum and minimum wastages due to carelessness of the storers, who have left the department.
		1887-88 ..	21	4·75	·08	1·43	Wastages normal for the age of the heaps.
Chingleput ..	Tada— Excise ..	1886-87 ..	6	5·5	3·69	4·76	Maximum wastage due to carelessness of the storer, who has retired from service.
	Monopoly ..	1882-83 ..	3	12·29	8·3	9·87	Minimum wastage due to carelessness of the storer, who is no longer in the department.
	Ennore— Monopoly ..	1883-84 ..	1	22·20	22·20	22·20	High wastage due partly to the age of the heap and partly to the heap having passed through two severe monsoons.
	Madras— Excise ..	1885-86 ..	2	21·92	18·63	20·47	Maximum and minimum wastages due to carelessness of the storer, who has left the department.
		1886-87 ..	101	21·28	1·56	7·54	Maximum wastage due to heavy rainfall during storage and sale and to the heap having been under sale for a long time; minimum wastage due to the manipulation of wastages in the Madras Salt Depôt in connection with the recent frauds; the officer responsible has been dismissed the service.
		1887-88 ..	315	11·02	·1	3·25	Maximum wastage due to the recent frauds.
	Merkanam— Excise ..	1886-87 ..	7	5·39	2·03	4·07	Wastages normal for the age of the heaps.
		1887-88 ..	227	10·38	·01	1·73	Maximum wastage due to the heap having been damaged by heavy rain and minimum due to the inaccuracy of the machines used for storage and sale.
[N]egapatam ..	Cuddalore— Excise ..	1886-87 ..	1	6·50	6·50	6·50	High wastage due to restorage and heavy rainfall.
		1887-88 ..	55	7·62	·15	3·29	Maximum wastage due to the quality of the salt and to damage by rain.
	Tranquebar— Excise ..	1886-87 ..	5	4·75	·75	3·47	Wastages normal for the age of the heaps.
		1887-88 ..	93	11·02	·08	4·39	Maximum wastage due to damage by rain and to the indifferent quality of the salt.
	Negapatam— Excise ..	1886-87 ..	2	1·08	·25	·6	Wastages normal for the period in store.
		1887-88 ..	204	8·83	·04	2·02	Maximum wastage due to error in machines and damage by rain.
	Vedarnium— Excise ..	1887-88 ..	58	6	·08	2·48	Maximum wastage due to damage by rain and wetness of the salt when stored; minimum due to the strong wind at time of storage, which rendered the adjustment of machines very difficult.

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Memorandum explaining the Cause of serious Wastages discovered in the Heaps outturned in the year 1887-88—*cont.*

Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastage. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Negapatam—*cont.*	Adirámpatnam— Excise ..	1884-85 ..	7	16·75	10·92	14·17	Maximum wastage due to restorage. The heaps passed through two severe monsoons.
		1885-86 ..	9	12·00	4·3	8·39	Maximum wastage due to damage by rain.
		1886-87 ..	1	4·69	4·69	4·69	Normal for the age of the heap.
		1887-88 ..	104	9·83	·08	3·08	Maximum wastage due to heavy damage by rain and the bad quality of the salt.
	Monopoly ..	1884-85 ..	1	10·75	10·75	10·75	Wastage passed as normal for the age of the heap.
		1887-88 ..	1	5·08	5·08	5·08	High wastage due to damage by rain when the heap was being covered.
Tinnevelly ..	Vattanam— Excise ..	1885-86 ..	1	7·04	7·04	7·04	Wastage normal for the age of the heap.
		1886-87 ..	15	6·5	1·98	4·00	Maximum wastage due to damage by rain.
		1887-88 ..	48	7·00	·16	2·72	Cause of maximum wastage under inquiry.
	Monopoly ..	1883-84 ..	1	14·87	14·87	14·87	High wastage due to damage by rain and to the heap having been under sale for fourteen months.
	Morakolam— Excise ..	1886-87 ..	22	6	1·5	3·55	Maximum wastage due to carelessness of the storer, who was warned; minimum due to carelessness of the storer, who has been dismissed the service.
		1887-88 ..	49	6·91	·16	2·28	Cause of maximum wastage under inquiry.
	Monopoly ..	1887-88 ..	4	·83	·3	·64	Maximum wastage low; under inquiry; minimum wastage unduly low; storer retired from service.
	Tuticorin— Excise ..	1885-86 ..	85	10·6	·25	5·51	Maximum wastage due to heavy rainfall on the night of storage; minimum wastage due to carelessness of the storer, who has been punished.
		1886-87 ..	220	14·3	1·16	5·94	Maximum wastage due to error in machines and to damage by rain.
		1887-88 ..	130	9·5	·08	1·69	Maximum wastage due to damage by rain.
	Káyalpatnam— Excise ..	1886-87 ..	33	7·78	·25	4·59	Maximum wastage due to carelessness of the storer, who has retired from service.
	Kuttanguli— Excise ..	1886-87 ..	4	4·70	2·54	3·45	Wastage normal for age of the heaps.
	Monopoly ..	1882-83 ..	1	10·20	10·20	10·20	Due to the nature of the salt, which was transported from Tuticorin, where it had already remained in store for a long time.
		1883-84 ..	1	9·54	9·54	9·54	Normal for the age of the heap.
27 Calicut ..	Kundapur— Monopoly ..	1882-83 ..	2	23·00	18·36	21·78	Wastage due to age of the heaps. Storer retired.
		1884-85 ..	2	16·43	15·11	15·80	High wastage due to the quality of the salt and to no removals having taken place in one compartment for nearly two years from the date of storage.
		1886-87 ..	8	1·6	·2	·58	Wastage though low is uniform throughout.
	Mangalore— Monopoly ..	1886-87 ..	3	2·73	1·43	2·07	Wastage low, but passed, as the records containing particulars regarding the storage of the heaps were destroyed by fire.
	Tellicherry— Monopoly ..	1886-87 ..	3	·70	·59	·63	Wastage though low is uniform.
		1887-88 ..	3	1·21	·2	·63	Wastage normal for the period the salt was in store.
	Calicut— Monopoly ..	1886-87 ..	15	2·35	·21	1·16	Maximum wastage due to theft of some salt from the heap.
		1887-88 ..	7	1·5	·10	·89	Wastage normal for the period the salt was in store.

APPENDIX F.

STATEMENT of Expenditure in the Salt Department, Madras Presidency, during the year 1887-88.

Divisions.	Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent to Assistant Commissioners, etc.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Servants and Guards.	Chemical Establishment.	Boat Establishment.	Temporary Establishment.	Travelling and Tentage Allowances.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.	RS. A. P.	RS. A. P.
Balasore	..	..	8,400 0 0	540 0 0	15,734 12 3	8,379 2 11	..	4,104 7 11	5,272 15 0	..	..	689 12 3	5,165 10 0
Chatrapur	..	..	7,276 8 11	652 14 6	7,700 0 0	10,564 5 2	6,622 13 10	3,940 14 8	16,271 8 6	..	..	2,826 4 5	3,843 7 2
Chicacole	..	..	6,216 12 4	685 13 5	16,408 5 10	15,136 12 0	10,169 11 1	4,415 7 3	51,186 5 9	..	..	5,004 11 5	6,478 3 10
Masulipatam	..	..	8,400 0 0	420 0 0	9,750 0 0	12,397 9 2	6,863 1 1	4,512 13 0	40,081 2 7	..	..	3,611 14 1	5,838 10 3
Nellore	..	..	6,000 0 0	609 0 0	12,909 3 1	13,244 0 7	7,794 1 4	3,419 7 7	33,429 9 7	..	..	3,182 12 8	4,097 7 6
Chingleput	..	..	7,760 5 2	724 2 6	16,497 6 8	12,975 10 6	14,853 10 11	6,887 12 0	45,154 13 11	..	..	7,778 14 7	3,428 8 2
Negapatam	..	..	5,993 3 6	880 12 4	15,163 14 0	22,506 13 6	14,381 8 3	6,801 1 1	47,231 9 0	..	..	7,471 14 6	5,688 13 6
Tinnevelly	..	..	7,103 6 1	151 0 0	14,163 5 4	19,920 12 5	12,970 10 3	5,369 1 11	41,593 12 1	..	90	3,562 11 1	5,877 8 6
Calicut	..	..	8,128 10 5	707 9 3	8,430 0 0	20,143 2 4	24,082 5 4	6,249 5 8	66,828 9 5	..	..	14,379 9 8	10,677 3 10
Arcot	..	..	6,000 0 0	360 0 0	20,238 7 3	14,197 15 10	18,085 10 0	4,494 6 0	46,476 15 10	..	..	1,425 1 9	9,489 8 9
Central Office	33,376	*17,162 8 0	†6,000 0 0	..	..	..	544 0 0	33,953 11 7	3,385 14 11	1,176	..	726 7 9	4,101 12 4
Deputy Commissioner, Northern Division	..	14,400 0 0	..	..	..	..	..	2,360 0 0	910 4 3	..	..	..	2,194 13 11
Deputy Commissioner, Central Division	..	14,400 0 0	..	..	..	..	..	2,324 15 11	885 14 10	..	..	..	2,043 13 0
Deputy Commissioner, Southern Division	..	16,800 0 0	..	..	..	..	..	2,472 4 10	849 0 11	..	..	..	1,967 3 10
Madras Town	..	..	..	..	5,386 10 8	819 2 8	1,595 8 7	8,109 6 7	5,418 13 6	..	..	..	1,274 6 8
Total ..	33,376	62,762 8 0	77,188 14 5	5,722 4 0	1,41,442 1 1	1,51,085 7 1	1,18,268 0 8	98,415 4 0	4,04,979 6 1	1,176	90	50,660 2 7	72,162 3 3

Divisions.	Service Postage.	Service Telegrams.	Rewards.	Destroying Spontaneous Salt.	Petty Construction and Repairs.	Rents, Rates and Taxes.	Miscellaneous.	Gathering Spontaneous Salt.	Petty Works for Manufacture and Storage.	Conveying and Storing Salt.	Purchase of Salt Manufacturers' share.	Cost and Repair of Salt-weighing Machines.	Miscellaneous.	Total.
	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	408 6 0	144 3 0	..	..	831 2 10	236 0 0	1,353 10 0	..	..	..	..	31 2 3	197 10 9	51,538 15 7
Chatrapur	711 10 3	179 13 0	3,582 9 4	3 4 6	4,026 0 10	..	2,763 10 1	..	735 7 7	1,503 8 0	27,245 7 1	46 9 1	657 3 0	1,00,553 15 11
Chicacole	709 12 6	114 13 0	6,339 8 6	14 1 6	5,422 15 7	..	3,457 0 4	..	1,524 1 5	1,519 13 8	5,229 0 6	90 3 0	334 14 9	1,40,488 7 8
Masulipatam	852 15 9	120 5 0	3,998 9 11	2 6 0	6,880 3 4	..	3,713 8 0	..	688 12 6	324 2 6	1,171 13 4	206 3 0	181 9 10	‡1,10,516 0 4
Nellore	609 3 6	69 15 0	1,017 8 0	22 14 0	2,982 9 9	..	2,598 14 1	..	267 9 4	1,984 6 8	38,320 6 10	100 12 6	231 13 7	§1,31,982 11 7
Chingleput	487 3 6	19 3 0	3,604 14 0	3 12 0	13,365 11 8	192 8 0	10,927 13 9	..	6,353 5 0	4,245 12 1	12,136 1 3	1,489 6 4	**4,553-1-11	¶1,73,351 0 11
Negapatam	1,148 4 0	88 9 0	6,312 1 0	..	10,153 6 10	216 9 6	4,626 12 8	..	2,292 4 2	0 10 5	7,129 12 11	210 13 11	805 1 2	‖1,58,016 15 3
Tinnevelly	1,203 14 6	44 5 0	4,964 1 10	22 7 0	10,071 15 3	70 0 0	24,808 6 0	1,074 0 0	7 0 0	5 6 0	21,516 4 10	63 6 3	329 1 5	1,74,982 7 9
Calicut	2,390 8 6	104 0 0	13,603 6 8	4 14 0	923 6 10	178 2 0	17,172 4 7	..	1,804 5 5	1,095 8 1	..	46 3 4	145 15 10	1,97,995 3 2
Arcot	2,050 15 6	56 1 0	6,016 7 3	..	..	16 0 0	3,998 12 4	..	..	..	..	..	..	1,33,205 5 6
Central Office	2,662 12 6	1,028 2 0	..	..	..	591 4 9	13,031 15 3	..	..	..	..	8,519 13 4	67 12 0	1,26,328 2 5
Deputy Commissioner, Northern Division	419 8 0	351 3 0	..	..	..	560 0 0	506 13 9	..	..	..	..	..	..	21,505 10 11
Deputy Commissioner, Central Division	203 8 0	124 15 0	..	..	..	825 0 0	602 5 9	..	..	..	..	..	..	21,410 8 6
Deputy Commissioner, Southern Division	479 2 6	65 5 0	..	..	..	399 0 0	578 14 10	..	..	..	..	..	..	23,601 15 11
Madras Town	5 0 0	..	499 8 0	..	..	174 2 8	7,735 14 8	..	..	..	..	..	..	31,018 10 0
Total ..	14,342 13 0	2,513 12 0	49,938 10 6	73 11 0	54,657 8 11	3,249 10 11	97,876 12 1	1,074 0 0	13,672 13 5	10,710 3 5	1,12,718 14 9	10,394 14 0	7,504 4 3	15,96,496 3 5

Deduct amount chargeable to Excise ..	RS. 2,69,018	
,, ,, Orissa ..	77,298	3,46,316
	Net Salt ..	12,50,150

* Pay of Secretary to the Commissioner. † Pay of Assistant Secretary to Commissioner.
‡ Includes Rs. 140-14-0 expended in the Chingleput Division for the construction of a boat for the Nizampatam Circle.
§ Do. ,, 197-13-11 ,, ,, ,, certain boats for the Nellore Division.
‖ Do. ,, 800- 0- 0 ,, ,, ,, a budgerow for the Assistant Commissioner, Negapatam Division.
¶ Exclusive of Rs. 1,147-11-11 expended for the construction of boats for use in the Masulipatam, Nellore and Negapatam Divisions.
** Includes Rs. 4,275 Municipal assessment on the Madras Salt Depôt.

APPENDIX G.

STATEMENT of Expenditure upon Works in the Salt and Abkári Department in the Madras Presidency in 1887-88.

Classification.	Chatrapur Division.	Chicacole Division.	Masulipatam Division.	Nellore Division.	Chingleput Division.	Negapatam Division.	Tinnevelly Division.	Calicut Division.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.									
Roads including Compensation.									
New Works	1,049 10 4	..	..	..	..	..	..	..	1,049 10 4
Repairs	190 0 0	990 6 7	270 0 0	..	110 0 0	..	329 2 5	..	1,889 9 0
Total, Roads including Compensation ..	1,239 10 4	990 6 7	270 0 0	..	110 0 0	..	329 2 5	..	2,939 3 4
Other Works.									
New Works. Compensation	..	249 4 6	387 12 11	169 7 4	..	962 8 10	115 0 0	..	1,874 1 7
Protective works, such as hedges, &c.	..	25 0 0	..	470 0 0	983 2 6	334 3 7	..	..	1,812 6 1
Offices and lines	663 7 0	1,946 6 6	94 14 6	26 2 0	3,385 3 4	3,821 2 5	5,720 0 5	..	15,657 9 5
Boats	..	50 0 0	152 6 0	707 5 10	1,280 3 6	950 0 0	..	..	3,139 15 4
Other works for public convenience	40 15 4	153 0 0	148 15 0	..	71 10 9	130 0 0	0 8 0	..	545 1 1
Sundry works	140 15 10	103 5 0	..	215 0 0	47 0 0	*159 0 0	107 0 0	151 12 0	924 0 10
Total, New Works ..	845 6 2	2,527 0 0	784 6 5	1,587 15 2	5,767 9 1	6,346 15 1	5,942 8 5	151 12 0	23,953 2 4
Repairs. Protective works, such as hedges, &c.	213 13 5	753 7 11	132 6 6	128 4 3	1,596 0 4	512 3 3	..	120 0 0	3,456 3 8
Offices and lines	717 11 1	1,002 5 6	1,183 5 7	1,077 9 9	3,734 11 9	2,937 0 2	3,587 6 0	35 0 0	14,275 1 10
Boats	..	65 0 0	122 10 0	105 9 1	1,217 15 10	173 0 0	87 13 5	93 11 1	1,865 11 5
Other works for public convenience	..	30 0 0	..	..	578 7 8	..	..	..	608 7 8
Sundry works	76 8 0	10 0 0	133 7 10	83 3 6	360 15 0	184 4 4	125 1 0	522 15 9	1,496 7 5
Total, Repairs ..	1,008 0 6	1,860 13 5	1,571 13 11	1,394 10 7	7,488 2 7	3,806 7 9	3,800 4 5	771 10 10	21,702 0 0
Total, *Other Works* ..	1,853 6 8	4,387 13 5	2,355 14 4	2,982 9 9	13,255 11 8	10,153 6 10	9,742 12 10	923 6 10	45,655 2 4
Total, Works for Revenue and General purposes	3,093 1 0	5,378 4 0	2,625 14 4	2,982 9 9	13,365 11 8	10,153 6 10	10,071 15 3	923 6 10	48,594 5 8
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.									
New Works. Compensation	..	..	..	..	..	199 8 3	..	..	199 8 3
Irrigation channels (brine supply) including opening bars	..	..	..	..	..	..	..	..	..
Platforms and drying grounds	..	..	324 2 4	..	142 10 6	..	..	..	466 12 10
Protective works	..	..	..	..	..	1,730 2 6	..	..	1,730 2 6
Store sheds and golahs	..	..	..	..	19 9 9	..	..	892 11 0	912 4 9
Sundry works	..	..	..	..	9 0 0	..	..	..	9 0 0
Total, New Works ..	..	..	324 2 4	..	171 4 3	1,929 10 9	..	892 11 0	3,317 12 4

Statement of Expenditure upon Works in the Salt and Abkári Department in the Madras Presidency in 1887-88—*cont.*

Classification.		Chatrapur Division.	Chicacole Division.	Masulipatam Division.	Nellore Division.	Chingleput Division.	Negapatam Division.	Tinnevelly Division.	Calicut Division.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.
Repairs ..	Irrigation channels (brine supply) including opening bars	363 11 6	1,121 15 0	248 6 11	119 4 5	1,868 1 6	268 0 0	..	..	3,988 7 4
	Platforms and drying grounds	..	59 13 4	..	..	55 0 0	66 5 7	..	..	171 2 11
	Protective works	334 4 3	334 5 1	111 3 3	..	3,591 9 11	..	..	..	4,371 6 6
	Store sheds and gollahs	3 8 0	8 0 0	5 0 0	..	18 12 10	38 3 10	7 0 0	911 10 5	992 3 1
	Sundry works	34 15 10	..	..	148 4 11	648 8 6	..	..	..	831 13 3
	Total, Repairs ..	735 7 7	1,524 1 5	364 10 2	267 9 4	6,182 0 9	362 9 5	7 0 0	911 10 5	10,355 1 1
Total, Works for Manufacture and Storage of Salt ..		735 7 7	1,524 1 5	688 12 6	267 9 4	6,353 5 0	2,292 4 2	7 0 0	1,804 5 5	13,672 13 5
Works executed on behalf of Licensees		..	44 11 7	4,254 5 0	..	..	..	..	..	4,299 0 7
Grand Total ..		3,828 8 7	6,947 1 0	* 7,568 15 10	† 3,250 3 1	‡ 19,719 0 8	§ 12,445 11 0	10,078 15 3	2,727 12 3	66,566 3 8

* Includes Rs. 149-14-0, drawn in Chingleput for the construction of a two ton boat for the use of the Inspector, Vizagapatam Circle.
† Includes Rs. 197-13-11, do. do. certain boats for the Nellore Divisions.
§ Includes Rs. 800 do. do. of a budgerow for the use of the Assistant Commissioner, Negapatam Division.
‡ Excludes the above.

APPENDIX H.

COMPARATIVE TABULATION of the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency.

Factories.	Sodium Chloride.												Magnesium Salts.											
	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Ganjam	95·5	..	..	..	..	..	..	90·0	91·6	95·4	95·6	94·1	2·0	..	..	..	..	..	..	2·1	2·2	1·8	2·3	3·3
Balacheruvu ..	96·3	..	..	..	..	..	..	90·4	94·4	..	..	94·1	2·5	..	..	..	..	..	..	2·6	1·5	..	..	1·8
Pandraka	..	..	..	..	..	..	93·1	..	82·1	..	90·8	93·2	..	..	..	..	..	..	1·6	..	1·4	..	0·9	1·6
Chinna Ganjam ..	94·2	..	..	..	..	..	..	94·0	93·4	94·1	94·2	92·0	1·2	..	..	..	..	..	..	1·7	2·1	2·3	1·1	4·1
Dugarázpatnam ..	..	..	..	..	..	..	..	94·0	92·6	91·6	..	94·4	..	..	..	..	..	..	..	2·7	2·5	2·7	..	1·7
Kattumavadi ..	..	..	..	..	..	94·5	..	..	92·1	..	..	92·1	..	..	..	..	..	1·1	..	..	2·0	..	..	1·3
Surlá	..	..	..	..	..	..	..	90·8	93·9	90·5	94·6	94·6	..	..	..	..	..	..	..	2·7	1·7	3·3	1·3	2·3
Naupada	92·8	..	..	..	..	..	..	90·6	94·3	..	93·6	90·1	4·3	..	..	..	..	..	..	2·2	2·1	..	1·8	2·9
Calingapatam ..	..	..	..	..	..	..	..	90·6	..	..	91·3	91·6	..	..	..	..	..	..	..	2·4	..	..	1·8	2·6
Kuppili	..	..	..	..	..	..	..	89·4	..	..	92·7	90·9	..	..	..	..	..	..	..	5·2	..	..	2·8	2·3
Konada	..	..	..	..	..	..	..	90·9	92·3	..	91·4	92·3	..	..	..	..	..	..	..	2·4	1·9	..	3·3	2·0
Bimlipatam ..	..	..	..	..	..	..	..	91·6	92·7	..	92·0	92·8	..	..	..	..	..	..	..	2·4	1·9	..	2·0	2·7
Karasa	95·3	..	..	..	..	..	..	88·6	92·8	..	93·6	92·4	3·0	..	..	..	..	..	..	3·6	1·8	..	2·0	2·8
Penuguduru ..	92·6	..	..	..	..	..	..	89·5	93·8	93·5	92·5	92·5	4·3	..	..	..	..	..	..	4·7	2·6	2·9	0·7	4·0
Mogaltur	..	..	..	..	..	..	..	94·4	93·6	93·1	93·5	91·8	..	..	..	..	..	..	..	1·6	1·5	2·9	1·2	3·0
Manginapudi ..	93·5	..	..	..	..	..	90·4	..	89·8	..	92·2	92·6	2·8	..	..	..	..	..	3·0	..	1·5	..	3·8	4·5
Nizampatam ..	..	..	..	..	..	92·1	..	..	92·6	94·3	92·9	90·6	..	..	..	..	..	3·3	..	..	1·4	1·8	3·2	3·6
Kanuparti ..	94·7	..	..	..	..	..	..	95·1	91·9	91·1	95·4	93·6	2·9	..	..	..	..	..	..	1·5	1·3	2·3	1·1	3·1
Pákala	..	..	..	..	..	..	..	92·9	92·6	95·0	95·4	92·6	..	..	..	..	..	..	..	3·2	3·0	1·6	1·5	3·2
Iskapalle ..	97·2	..	..	..	..	..	..	92·6	94·4	95·7	95·4	95·2	2·0	..	..	..	..	..	..	3·5	2·0	2·2	1·5	2·4
Kistnapatam ..	94·2	..	..	..	..	..	..	..	93·4	92·2	91·3	91·4	3·4	..	..	..	..	..	..	..	1·1	2·8	4·5	6·0
Tada	..	..	..	..	..	..	91·1	..	92·8	93·1	92·4	91·6	..	..	..	..	..	..	3·0	..	3·1	3·2	2·7	5·8
Kattur	94·1	..	..	..	..	..	..	89·8		..	93·7	92·4	3·0	..	..	..	..	..	..	2·4		..	1·1	3·1
Vayalur	93·7	..	..	..	..	..	..	92·8		91·4	94·1	93·8	2·1	..	..	..	..	..	..	4·0		3·0	1·8	2·9
Pulidiwak ..	93·4	..	..	..	..	..	..	92·7		91·0	92·8	94·6	2·7	..	..	..	..	..	..	2·6		4·8	1·1	3·1
Attipat	92·6	..	..	..	..	..	..	90·4	† 93·0	91·5	93·9	94·2	3·3	..	..	..	..	..	..	3·0	† 2·9	4·6	1·0	3·1
Vallár	94·3	..	..	..	..	..	..	92·4		92·3	95·0	92·5	3·2	..	..	..	..	..	..	2·9		2·3	0·7	3·9
Vadasamanjeri ..	..	..	..	..	..	..	..	..		..	92·6	90·8	..	..	..	..	..	..	..	..		..	2·8	5·3
Covelong	..	..	93·2	..	..	..	..	..		93·2	93·8	92·3	..	..	1·7	..	..	..	..	..		3·2	3·0	4·5
Cheyúr	93·2	..	..	..	..	..	..	..	..	..	90·6	89·0	2·7	..	..	..	..	..	..	..	..	..	2·4	7·6
Merkanam ..	91·0	..	..	..	..	..	..	..	..	..	91·1	91·9	3·7	..	..	..	..	..	..	..	..	..	1·7	2·6
Chúnámpet * ..	..	..	..	..	..	..	..	..	..	..	91·0	93·2	..	..	..	..	..	..	..	..	..	..	3·1	2·4
Cuddalore ..	..	..	..	..	..	..	..	90·9	..	91·0	87·2	89·6	..	..	..	..	..	..	..	5·0	..	5·3	5·5	6·4
Kudikádu * ..	..	..	..	..	..	..	..	..	..	..	..	89·9	..	..	..	..	..	..	..	..	..	..	..	6·5
Kamblimedu * ..	..	..	..	..	..	..	..	..	..	..	90·6	89·0	..	..	..	..	..	..	..	..	..	..	2·6	3·7
Manavari * ..	..	..	..	..	..	..	..	..	..	..	..	90·2	..	..	..	..	..	..	..	..	..	..	..	4·6
Manambadi ..	..	..	..	..	..	..	..	..	93·1	95·5	94·3	92·3	..	..	..	..	..	..	..	..	0·8	0·8	2·3	5·4
Neidavasal ..	95·3	..	..	..	..	..	..	96·6	85·1	..	87·9	82·8	4·0	..	..	..	..	..	..	4·8	1·3	..	4·5	10·1
Tranquebar ..	..	..	..	..	..	..	..	89·2	91·9	..	91·9	90·2	..	..	..	..	..	..	..	3·3	2·3	..	2·7	3·4
Negapatam ..	87·4	..	..	..	..	..	..	90·8	..	91·9	92·4	90·0	3·6	..	..	..	..	..	..	2·8	..	2·9	1·1	5·4

* Sub-factories.

† Results of analyses of samples received from the Madras Depôt.

NOTE.—Figures in *leaded* type relate to the analyses of excise salt.

Comparative Tabulation of the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency—*cont.*

Factories.	Calcium Salts. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
	26	27	28	29	30	31	32	33	34	35	36	37
Ganjam	1·6	..	..	..	..	..	..	3·8	2·4	1·1	0·9	1·3
Balacheruvu	0·8	..	..	..	..	..	..	3·3	1·7	..	..	2·3
Pandraka	..	..	..	..	..	..	2·6	..	5·4	..	4·3	2·6
Chinna Ganjam	1·6	..	..	..	..	..	..	2·0	2·3	2·0	2·9	1·6
Dugarázpatnam	..	..	..	..	..	..	..	1·4	2·7	3·8	..	2·3
Kattumavadi	..	..	..	..	..	1·3	..	..	2·6	..	..	3·6
Surlá	..	..	..	..	..	..	..	4·1	1·5	2·5	2·0	1·6
Naupada	1·3	..	..	..	..	..	..	4·3	0·9	..	2·0	2·0
Calingapatam	..	..	..	..	..	..	..	2·9	..	..	2·7	1·8
Kuppili	..	..	..	..	..	..	..	1·8	..	..	1·2	2·5
Konada	..	..	..	..	..	..	..	2·8	2·2	..	2·0	2·3
Bimlipatam	..	..	..	..	..	..	..	1·9	1·6	..	3·2	2·2
Karasa	1·2	..	..	..	..	..	..	3·2	2·3	..	2·8	3·4
Penuguduru	1·9	..	..	..	..	..	..	2·2	2·3	2·0	2·7	2·2
Mogaltur	..	..	..	..	..	..	..	1·5	2·2	2·2	2·6	2·0
Manginapudi	1·0	..	..	..	..	..	3·1	..	3·7	..	2·5	1·8
Nizampatam	..	..	..	..	..	1·6	..	..	2·2	1·4	2·2	4·3
Kanuparti	1·1	..	..	..	..	..	..	1·1	1·6	1·2	2·5	2·1
Pákala	..	..	..	..	..	..	..	0·6	1·8	1·6	1·5	2·9
Iskapalle	0·1	..	..	..	..	..	..	1·0	1·5	1·0	1·7	1·7
Kistnapatam	1·9	..	..	..	..	..	..	..	2·4	2·9	2·3	1·7
Tada	..	..	..	..	..	..	3·3	..	1·8	1·8	2·7	1·5
Kattur	0·9	..	..	..	..	..	..	3·4		..	2·7	3·3
Vayalur	1·2	..	..	..	..	..	..	1·3		2·2	2·3	2·6
Pulidiwak	1·2	..	..	..	..	..	..	1·7		2·6	2·6	1·4
Attipat	1·8	..	..	..	..	..	..	3·8	† 1·7	2·7	2·4	1·9
Vallúr	1·2	..	..	..	..	..	..	2·3		3·5	2·1	2·2
Vadasamanjeri	..	..	..	..	..	..	..	..		..	2·1	2·9
Covelong	..	..	1·5	..	..	..	..	..		2·4	1·5	2·1
Cheyúr	1·5	..	..	..	..	..	..	..	..	..	2·2	2·4
Merkanam	3·5	..	..	..	..	..	..	..	..	..	3·2	4·0
Chúnámpet *	..	..	..	..	..	..	..	..	..	..	3·4	3·0
Cuddalore	..	..	..	..	..	..	..	1·3	..	2·5	3·4	2·2
Kudikádu *	..	..	..	..	..	..	..	..	..	..	..	2·2
Kamblimedu *	..	..	..	..	..	..	..	..	..	..	3·5	3·4
Manavari *	..	..	..	..	..	..	..	..	..	..	..	2·6
Manambadi	..	..	..	..	..	..	..	..	2·7	2·4	1·8	1·6
Noidavasal	2·9	..	..	..	..	..	..	1·9	3·6	..	2·8	3·4
Tranquebar	..	..	..	..	..	..	..	3·5	2·5	..	2·2	3·1
Negapatam	2·7	..	..	..	..	..	..	2·7	..	2·5	3·0	2·5

Factories.	Dirt. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
	38	39	40	41	42	43	44	45	46	47	48	49
Ganjam	0·9	..	..	..	..	..	..	2·2	3·1	1·1	0·6	0·9
Balacheruvu	0·4	..	..	..	..	..	..	2·1	1·9	..	..	1·3
Pandraka	..	..	..	..	..	..	2·1	..	10·6	..	3·3	2·3
Chinna Ganjam	2·9	..	..	..	..	..	..	1·6	1·5	1·1	1·2	1·7
Dugarázpatnam	..	..	..	..	..	..	..	1·6	1·6	1·3	..	1·1
Kattumavadi	..	..	..	..	..	2·3	..	..	2·0	..	..	2·8
Surlá	..	..	..	..	..	..	..	1·8	2·2	2·6	1·7	1·0
Naupada	1·2	..	..	..	..	..	..	1·8	1·3	..	2·0	4·4
Calingapatam	..	..	..	..	..	..	..	2·5	..	..	3·5	3·5
Kuppili	..	..	..	..	..	..	..	2·3	..	..	2·6	4·0
Konada	..	..	..	..	..	..	..	2·1	2·6	..	2·6	3·0
Bimlipatam	..	..	..	..	..	..	..	3·4	3·1	..	2·5	1·7
Karasa	0·3	..	..	..	..	..	..	1·9	2·5	..	1·1	1·1
Penuguduru	1·3	..	..	..	..	..	..	1·0	0·9	0·8	3·1	0·8
Mogaltur	..	..	..	..	..	..	..	2·0	1·6	1·4	2·1	2·7
Manginapudi	2·6	..	..	..	..	..	1·8	..	4·5	..	0·9	0·7
Nizampatam	..	..	..	..	..	2·7	..	..	2·9	1·9	1·2	1·0
Kanuparti	1·5	..	..	..	..	..	..	1·8	1·2	1·0	0·6	0·6
Pákala	..	..	..	..	..	..	..	2·2	2·1	1·0	0·8	0·7
Iskapalle	0·7	..	..	..	..	..	..	1·6	1·6	0·6	0·5	0·4
Kistnapatam	0·9	..	..	..	..	..	..	..	2·4	1·2	1·5	0·3
Tada	..	..	..	..	..	..	1·0	..	1·4	0·8	1·5	0·5
Kattur	1·8	..	..	..	..	..	..	2·9		..	1·9	0·5
Vayalur	2.8	..	..	..	..	..	..	1·0		1·9	1·3	0·3
Pulidiwak	2·2	..	..	..	..	..	..	2·3		1·0	2·9	0·3
Attipat	1·5	..	..	..	..	..	..	1·2	† 1·8	0·6	1·9	0·6
Vallúr	1·5	..	..	..	..	..	..	0·7		0·8	1·7	0·9
Vadasamanjeri	..	..	..	..	..	..	..	..		..	1·9	0·7
Covelong	..	..	2·8	..	..	..	..	..		0·3	1·0	0·6
Cheyúr	2·2	..	..	..	..	..	..	..	..	..	4·2	0·5
Merkanam	1·7	..	..	..	..	..	..	..	..	..	3·2	1·0
Chúnámpet *	..	..	..	..	..	..	..	..	..	..	2·0	1·0
Cuddalore	..	..	..	..	..	..	..	2·0	..	0·5	3·4	1·3
Kudikádu *	..	..	..	..	..	..	..	..	..	..	..	1·0
Kamblimedu *	..	..	..	..	..	..	..	..	..	..	3·0	3·6
Manavari *	..	..	..	..	..	..	..	..	..	..	..	2·0
Manambadi	..	..	..	..	..	..	..	..	3·1	0·6	1·1	0·3
Noidavasal	7·5	..	..	..	..	..	..	5·3	8·5	..	4·2	3·4
Tranquebar	..	..	..	..	..	..	..	3·3	3·0	..	2·5	2·7
Negapatam	6·3	..	..	..	..	..	..	3·4	..	2·1	2·9	1·6

* Sub-factories.

† Results of analyses of samples received from the Madras Depôt.

NOTE.—Figures in *leaded* type relate to the analyses of excise salt.

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Comparative Tabulation of the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency—*cont.*

Factories.	Sodium Chloride. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	2	3	4	5	6	7	8	9	10	11	12	13
Vedarniam	92·2	..	94·2	..	..	..	..	..	..	..	94·7	92·1
Adirámpatnam	94·7	..	..	..	..	..	96·2	..	94·1	..	94·7	93·3
Magilankottai *	..	..	..	..	..	..	..	..	..	..	..	91·5
Thambikkanallavankottai.	..	..	..	..	..	..	94·7	..	91·9	..	94·9	92·0
Vattanam	..	..	..	..	..	..	..	94·5	93·8	..	91·7	92·9
Theethandathanam *	..	..	..	..	..	..	..	95·4	..	94·9	91·4	92·3
Manakkudi	..	..	..	..	..	..	..	..	..	..	..	94·4
Morekolam	95·4	..	..	..	..	..	..	94·1	94·7	95·7	95·5	94·9
Muturagunáthapatnam	95·7	96·6	..	..	..	..	..	96·6	..	..	93·9	94·4
Arasadi	94·2	..	..	..	96·8	..	..	..	93·6	..	91·2	92·6
Levingepuram	..	..	..	..	94·7	..	..	..	93·7	..	89·3	93·4
Tuticorin *	94·7	..	..	..	94·0	..	..	..	93·5	..	89·8	91·7
Sevandakolum *	95·5	..	..	94·9	..	..	..	..	93·8	..	..	94·0
Káyalpatnam	91·6	..	..	..	..	..	..	..	90·6	88·0	84·8	86·3
Kuttanguli	..	..	..	..	..	..	..	91·9	93·2	91·6	90·7	88·8

Factories.	Magnesium Salts. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	14	15	16	17	18	19	20	21	22	23	24	25
Vedarniam	3·2	..	1·1	..	..	..	..	..	..	..	1·6	3·5
Adirámpatnam	3·0	..	..	..	..	..	1·0	..	0·6	..	0·5	3·1
Magilankottai *	..	..	..	..	..	..	..	..	..	..	..	4·1
Thambikkanallavankottai.	..	..	..	..	..	..	1·4	..	1·6	..	0·8	4·1
Vattanam	..	..	..	..	..	..	..	2·8	1·3	..	4·3	2·5
Theethandathanam *	..	..	..	..	..	..	..	1·9	..	2·0	5·5	1·2
Manakkudi	..	..	..	..	..	..	..	..	..	..	..	1·6
Morekolam	1·7	..	..	..	..	..	..	1·8	2·2	1·8	1·6	1·2
Muturagunáthapatnam	1·5	0·9	..	..	..	..	..	1·0	..	..	2·8	2·5
Arasadi	3·5	..	..	..	0·8	..	..	..	2·7	..	5·0	1·6
Levingepuram	..	..	..	..	1·6	..	..	..	3·4	..	7·2	4·1
Tuticorin *	3·6	..	..	..	1·1	..	..	..	1·1	..	6·6	2·4
Sevandakolum *	1·1	..	..	0·6	..	..	..	..	1·6	..	..	2·8
Káyalpatnam	5·4	..	..	..	..	..	..	..	4·1	7·5	10·0	9·1
Kuttanguli	..	..	..	..	..	..	..	3·5	2·7	3·7	6·0	5·2

* Sub-factories.

NOTE.—Figures in *leaded* type relate to the analyses of excise salt.

Comparative Tabulation of the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency—*cont.*

Factories.	Calcium Salts. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	Dirt. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
Vedarniam	2·2	..	1·8	..	..	..	..	..	..	..	2·1	2·7	2·1	..	2·3	..	..	..	..	..	..	..	1·0	1·0
{ Adirampatnam	0·8	..	..	..	..	..	0·7	..	1·3	..	2·8	2·2	2·4	..	..	..	..	..	1·6	..	3·2	..	1·6	1·0
{ Magilankottai * ..	..	..	..	..	..	..	..	..	..	..	..	2·4	..	..	..	..	..	..	..	..	..	..	..	1·6
Thambikkanallavankottai.	..	..	..	..	..	..	1·6	..	1·9	..	2·6	2·2	..	..	..	..	..	..	1·7	..	3·5	..	1·2	1·3
{ Vattanam	..	..	..	..	..	..	..	1·0	2·7	..	2·0	2·5	..	..	..	..	..	..	..	0·9	1·4	..	1·6	1·7
{ Theethandathanam * ..	..	..	..	..	..	..	..	1·0	..	1·5	1·8	2·3	..	..	..	..	..	..	..	0·3	..	0·8	0·6	4·0
Manakkudi	..	..	..	..	..	..	..	..	..	..	..	1·7	..	..	..	..	..	..	..	..	..	..	..	1·8
Morekolam	2·2	..	..	..	..	..	..	0·9	1·7	1·6	2·0	2·2	0·8	..	..	..	..	..	..	0·8	0·7	0·2	0·2	1·0
Muturagunáthapatnam ..	1·9	1·2	..	..	..	..	..	1·3	..	..	2·0	2·5	0·9	0·9	..	..	..	..	..	0·9	..	..	0·4	0·2
Arasadi	1·9	..	..	..	0·9	..	..	..	2·0	..	2·8	3·6	0·7	..	..	..	1·0	..	..	..	0·9	..	0·3	1·7
{ Levingepuram	..	..	..	..	2·0	..	..	..	1·6	..	2·6	1·9	..	..	..	..	1·0	..	..	..	0·7	..	0·2	0·2
{ Tuticorin *	0·8	..	..	..	3·7	..	..	..	2·4	..	2·4	3·4	0·8	..	..	..	1·1	..	..	..	2·2	..	0·4	2·0
{ Sevandakolum * ..	2·0	..	..	3·4	..	..	..	..	2·5	..	..	2·5	1·0	..	..	0·8	..	..	..	..	0·9	..	..	0·2
Káyalpatnam	3·0	..	..	..	..	..	..	..	3·3	3·2	3·7	3·9	0·3	..	..	..	..	..	..	..	1·0	0·6	0·1	0·4
Kuttanguli	..	..	..	..	..	..	..	3·0	2·4	3·2	2·5	3·4	..	..	..	..	..	..	..	1·5	1·3	0·6	0·5	2·1

* Sub-factories. NOTE.—Figures in *leaded* type relate to the analyses of excise salt.

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APPENDIX I.

COMPARATIVE TABULATION of the Results of Analyses of Samples of Salt manufactured in the Presidency of Madras.

Chemical compounds.	Analysis of 1875.	Analysis of 1883.	Analysis of 1884. Monopoly excluding Pandraka.	Analysis of 1884. Excise.	Analysis of 1885. Average monopoly.	Analysis of 1885. Average excise.	Analysis of 1886. Average monopoly excluding Pandraka.	Analysis of 1886. Average excise.	Analysis of 1887. Best. Monopoly excluding Pandraka.	Analysis of 1887. Best. Excise.	Analysis of 1887. Average. Monopoly excluding Pandraka.	Analysis of 1887. Average. Excise.	Analysis of 1887. Worst. Monopoly excluding Pandraka.	Analysis of 1887. Worst. Excise.	Analysis of 1887. Average monopoly excluding Pandraka.	Analysis of 1887. Average excise.
Insoluble matter. { Organic ..	0·172	0·152	0·217	0·181	0·136	0·142	0·208	0·149	0·089	0·108	0·107	0·122	0·136	0·136	0·111	0·122
Insoluble matter. { Inorganic.	1·907	1·758	2·040	2·024	0·742	1·033	0·776	1·534	0·907	0·881	1·444	1·157	2·223	1·498	1·525	1·179
Sodium chloride	93·505	92·513	92·920	92·984	93·956	92·754	94·958	92·643	93·525	92·051	92·770	91·677	93·182	91·661	93·159	91·796
Magnesium chloride ..	2·461	2·138	1·834	1·720	2·085	2·459	1·657	2·464	2·461	3·365	2·244	3·285	1·817	3·109	2·174	3·263
Calcium chloride ..	0·205	0·379	0·195	0·246	0·130	0·160	0·323	0·539	0·447	0·240	0·555	0·318	0·566	0·261	0·622	0·273
Magnesium sulphate ..	0·439	0·387	0·275	0·235	0·516	0·773	0·127	0·358	0·306	0·778	0·130	0·617	0·264	0·581	0·233	0·660
Calcium sulphate ..	1·449	1·872	1·934	2·034	1·976	2·120	1·593	1·922	1·913	2·127	2·078	2·348	1·423	2·237	1·806	2·254
Sulphate of soda ..	..	..	..	..	..	0·006	..	..	..	..	..	..	..	..	..	..
Unaccounted for ..	·138	0·801	0·585	0·570	0·457	0·534	0·353	0·391	0·352	0·450	0·372	0·476	0·384	0·464	0·369	0·453
Total ..	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0	100·0

APPENDIX J.

STATEMENT showing the Duration of Cases pending at the close of 1887-88, and the average Duration of Cases disposed of during the year by the Salt Department, Madras Presidency.

Divisions.	Circles.	Pending Cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases disposed of. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur	Ganjam	..	1	..	..	1	22	4	22	4
	Surla	3	1	..	..	4	(a) 131	5	122	3
	Aska	..	..	..	..	..	..	..	..	..
	Total	3	2	..	..	*5	153	5	144	3
Chicacole	Naupada	7	..	..	..	7	273	2	273	2
	Calingapatam	4	..	2	3	9	(b) 480	19	489	19
	Konadá	6	1	..	2	9	(c) 790	19	726	12
	Balacheruvu	8	..	8	11	27	503	11	503	11
	Vizianagrum	3	3	..	1	7	47	20	38	11
	Yellamanchili	14	61	47	42	164	(d) 2,283	7	2,283	7
	Total	42	65	57	59	223	4,385	11	4,312	9
Masulipatam	Penuguduru	10	..	..	..	10	54	22	46	9
	Mogaltur	7	..	..	1	8	(e) 184	10	167	8
	Manginapudi	1	..	1	..	2	67	3	67	3
	Nizampatam	3	..	..	..	3	(f) 67	6	62	4
	Guntúr	..	..	..	..	..	34	53	34	53
	Total	21	..	1	1	23	406	13	376	11
Nellore	Kanuparti	..	..	..	..	..	24	13	22	7
	Iskapalle	..	..	..	..	..	7	1	7	1
	Kistnapatam	..	..	..	..	..	17	3	17	3
	Cumbum	..	..	..	1	1	..	..	..	..
	Total	..	..	..	1	1	48	8	46	5
Chingleput	Tada	1	..	..	3	4	324	2	324	2
	Ennore	..	..	..	..	..	21	3	21	3
	Madras	..	..	..	..	..	..	..	..	..
	Covelong	..	..	..	..	..	64	4	64	4
	Merkanam	45	..	1	2	48	937	12	935	11
	Total	46	..	1	5	52	1,346	9	1,344	8
Negapatam	Villupuram	..	3	5	1	9	59	10	59	10
	Cuddalore	6	1	1	7	15	(g) 657	20	643	17
	Tranquebar	..	..	..	1	1	(h) 237	23	231	14
	Negapatam	..	..	..	..	..	32	1	32	1
	Vedarniam	6	..	..	..	6	45	9	43	5
	Adirámpatnam	32	..	1	1	34	(i) 791	18	783	16
	Tanjore	81	16	1	9	107	(j) 1,413	11	1,407	10
	Total	125	20	8	19	172	3,234	15	3,198	13
Tinnevelly	Madura	..	1	1	..	2	(k) 466	29	446	24
	Vattanam	2	1	..	9	12	(l) 1,414	14	1,402	13
	Morekolam	..	..	..	1	1	(m) 178	22	122	5
	Tuticorin	..	..	..	..	..	3	2	3	2
	Káyalpatnam	..	..	..	..	..	12	1	12	1
	Kuttanguli	..	..	..	..	..	24	1	24	1
	Tinnevelly	..	..	..	..	..	39	3	39	3
	Total	2	2	1	10	15	2,136	18	2,048	15

* Exclusive of 3 cases (with 3 persons) which have to be written off as they are undetected.
(a) Exclusive of 5 cases (with 5 persons) which were written off as the accused absconded, died, &c.
(b), (c) and (d) Exclusive of 1, 6 and 2 cases (with 9 persons) which were written off as the accused absconded, died, &c.
(e) and (f) Exclusive of 1 case in each circle (with 1 person in each) which were written off as the accused absconded, died, &c.
(g), (h), (i) and (j) Exclusive of 7, 6, 1 and 5 cases (with 10 persons) which were written off as the accused absconded, died, &c.
(k), (l) and (m) Exclusive of 3, 1 and 1 cases (with 5 persons) which were written off as the accused absconded, died, &c.

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Statement showing the Duration of Cases pending at the close of 1887-88, &c.—*cont.*

Divisions.	Circles.	Pending Cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases disposed of. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Arcot	Bellary	2	1	..	2	5	(n) 15	91	9	13
	Anantapur	..	..	..	4	4	3	15	3	15
	Cuddapah	..	..	..	..	..	2	16	2	16
	Kurnool	..	2	..	..	2	2	13	2	13
	Vellore	5	..	..	..	5	136	6	136	6
	Salem	..	..	1	..	1	13	9	13	9
	Tirukoilúr	..	..	..	..	..	591	18	585	16
	Total	7	3	1	6	17	762	17	750	14
Calicut	Coimbatore	3	..	..	..	3	15	32	14	28
	Calicut	5	3	..	7	15	32	72	11	28
	Tellicherry	1	..	..	2	3	106	29	106	29
	Mangalore	..	2	..	4	6	94	70	82	60
	Kundapur	..	1	..		8	(o) 96	54	46	14
	Trichinopoly	4	2	5		13	2,768	23	2,744	17
	Pálghat	..	..	..	..	..	4	53	3	34
	Total	13	8	5	22	48	3,115	26	3,006	19
	Grand Total	259	100	74	123	556	15,585	16	15,224	13

(n) Exclusive of 12 cases (with 10 persons) which were written off as the accused absconded, died, &c.
(o) Do. of 10 cases (with 10 persons) do. do. do.

APPENDIX K.

STATEMENT showing the classification of Offences against the Salt Laws and disposal of Offenders during the year 1887-88.

Divisions and Circles.	I. Possession of Illicitly Manufactured Salt.		II. Possession of Spontaneous or Swamp Salt.		III. Possession of Earth-Salt.		IV. Possession of Salt-Earth.		V. Curing Fish with Illicit Salt.		VI. Possession of Brine.	
	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.
1	2	3	4	5	6	7	8	9	10	11	12	13
Chatrapur Division	2	1	1	2	5	19	36	72	2	..	10	2
Chicacole do.	..	..	5	29	25	237	626	2,139	64	24	447	801
Masulipatam do.	..	..	30	35	41	56	105	68	7	5	44	7
Nellore do.	..	..	8	27	..	..	..	11	..	1	..	2
Chingleput do.	..	..	86	185	53	129	138	696	6	4	7	7
Negapatam do.	..	..	1	38	237	861	404	1,474	6	3	39	14
Tinnevelly do.	..	..	45	80	520	709	137	346	3	6	96	61
Arcot Division. Bellary	..	..	..	..	9	2	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	1	..	1	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	9	1	1	..	..	1	..
Vellore	..	..	..	..	9	40	5	76	..	..	1	5
Tirukoilúr	..	..	..	..	76	358	27	169	..	..	14	6
Calicut Division. Coimbatore	..	..	..	..	..	4	..	..	..	..	..	..
Calicut	..	..	..	..	..	3	9	10	..	..	..	..
Tellicherry	..	..	..	..	..	..	13	46	..	..	1	2
Mangalore	..	..	1	..	..	2	28	44	4	10	7	10
Kundapur	..	..	4	3	..	4	30	48	4	..	2	..
North and South Trichinopoly Circles	..	..	..	..	661	1,322	99	283	..	..	45	23
Pálghat	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1	181	399	1,636	3,756	1,758	5,521	96	53	714	940

APPENDIX K.

Statement showing the classification of Offences against the Salt Laws and disposal of Offenders during the year 1887-88—*cont.*

Divisions and Circles.	VII. Possession of Contraband Salt. Illicitly removed from a Factory.		Illicitly imported by Land.		Illicitly imported by Sea.		VIII. Offences against the Saltpetre Rules. Relating to edible Salt.		Other Offences.		IX. Other Offences against the Salt Laws.		Total.	
	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.	Released by Department.	Sent for Trial.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Chatrapur Division	2	..	..	..	..	..	..	..	..	..	..	..	(a) 58	96
Chicacole do.	..	1	..	..	..	..	..	..	..	..	..	..	(b) 1,157	3,231
Masulipatam do.	..	..	..	..	..	..	..	..	..	..	4	14	(c) 231	185
Nellore do.	1	1	..	..	..	..	..	..	..	..	..	..	9	42
Chingleput do.	1	4	5	30	..	..	..	..	..	..	..	..	296	1,055
Negapatam do.	2	..	12	87	..	..	..	..	..	..	..	..	(d) 761	2,477
Tinnevelly do.	..	..	15	74	..	..	..	1	..	..	..	..	(e) 866	1,277
Arcot Division. Bellary	..	..	2	2	..	..	..	..	..	..	..	..	(f) 11	4
Anantapur	..	..	..	3	..	..	..	..	..	..	..	..	..	3
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Kurnool	..	..	1	1	..	..	..	..	..	..	..	..	1	1
Salem	..	..	..	..	..	..	1	..	..	..	..	..	3	10
Vellore	..	..	..	..	..	..	..	..	..	..	..	..	15	121
Tirukoilúr	..	..	..	..	..	..	..	..	..	2	..	..	117	475
Calicut Division. Coimbatore	..	..	..	5	..	..	3	4	..	..	..	..	3	13
Calicut	..	..	..	10	..	..	..	..	..	..	..	..	9	23
Tellicherry	..	..	1	3	..	..	..	..	..	..	33	26	48	77
Mangalore	..	..	..	..	..	..	..	..	..	..	..	..	(g) 40	66
Coondapoor	1	1	..	..	..	..	..	..	..	..	..	..	(h) 41	56
North and South Trichinopoly Circles	..	..	23	188	..	..	4	23	1	..	..	..	(i) 833	1,939
Pálghat	..	..	1	3	..	..	..	..	..	..	..	..	1	3
Total ..	7	7	60	406	..	..	8	23	1	2	37	40	4,500	11,156

(a) Exclusive of 5 persons.
(b) „ 9 „
(c) „ 2 „
(d) „ 19 „
(e) „ 5 „
(f) „ 10 „
(g) „ 1 „
(h) „ 2 „
(i) „ 10 „
} Written off as the offenders absconded, died, &c.

APPENDIX L.

STATEMENT showing the Landed Property acquired by the Officers of the Madras Salt Department above the Grade of Petty Officers and Peons in 1887-88.

Division.	Name.	Rank.	Ryotwari Land. Area.	Ryotwari Land. Assessment payable to Government.	Zemindari Land. Area.	Zemindari Land. Assessment payable to Zemindar.	Inam Land. Area.	Inam Land. Quit-rent payable to Government or Zemindar.	Total. Area.	Total. Revenue.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
			A. C.	RS. A. P.	A. C.	RS. A. P.	A. C.	RS. A. P.	A. C.	RS. A. P.	
Calicut	J. V. Sami Das Annaviar ..	5th-grade Sub-Inspector	0 83	3 15 6	1 54	2 14 1	..	..	2 37	6 13 7	Column 4 by purchase and column 6 by inheritance.

APPENDIX M.

STATEMENT showing the sanctioned Strength of the Establishments of the Salt and Abkári Department, Madras Presidency (including Orissa) on the 31st March 1888.

ESTABLISHMENTS of the Commissioner, Deputy and Assistant Commissioners.

Divisions and Offices.	Clerks and Accountants on Rupees: 200 to 250.	150 to 200.	100 to 150.	100.	85	80	75	70	60	50	45	40	35	30	25	20	15	Menials on Rupees: 15	10	8	7	6	5	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
																								RS.
Balasore	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	2,268
Chatrapur	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	2,268
Chicacole	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	2	..	1	3	2	1	(a) 8	2,928
Masulipatam	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	2	..	1	3	2	1	..	2,448
Nellore	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	2,268
Chingleput	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	2	1	..	1	3	2	1	..	2,508
Negapatam	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	2	1	..	1	3	2	1	..	2,508
Tinnevelly	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	2	1	..	1	3	2	1	..	2,508
Arcot (b)	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	2	5	..	1	3	2	1	..	3,588
Calicut (c)	..	..	..	..	..	..	..	1	..	..	..	..	..	4	..	17	..	..	1	3	2	26	..	8,808
Central Office	(d) 1	(e) 1	(f) 2	1	3	(g) 2	5	..	2	3	3	(h) 5	8	8	15	6	..	(i) 4	8	10	8	1	1	41,961
Deputy Commissioner, Northern Division	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	..	2	3	3	1	1	3,252
Deputy Commissioner, Southern Division	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	..	2	3	3	1	1	3,252
Deputy Commissioner, Central Division	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	..	2	3	3	1	1	3,252
Total ..	1	1	2	4	3	2	5	10	2	6	3	5	8	22	18	39	15	4	24	49	37	39	12	83,817

(a) Abkári establishment in the Vizagapatam District.
(b) Includes 1 clerk on Rs. 30, 1 on Rs. 20 and 5 on Rs. 15 entertained in the Bellary District for Abkári work. } Temporary establishment.
(c) Includes 3 clerks on Rs. 30, 15 on Rs. 20 and 25 Peons on Rs. 6 entertained in the Trichinopoly, South Canara and Malabar Districts for Abkári work. } Temporary establishment.
(d) Cost taken at the average rate of Rs. 237½.
(e) Do. do. Rs. 187½.
(f) Do. do. ,, 137½.
(g) Do. 1 analyst on Rs. 60-5-90, average Rs. 80.
(h) Do. 1 do. ,, 30-3-45 ,, ,, 41¼.
(i) Includes { one on Rs. 17½. one on ,, 14. one on ,, 12.

ESTABLISHMENTS of the Circles.

Divisions.	Circles.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	Clerks on Rupees 40	Clerks on Rupees 35	Clerks on Rupees 30	Clerks on Rupees 25	Clerks on Rupees 20	Clerks on Rupees 15	Shroffs on Rupees 25	Shroffs on Rupees 20	Shroffs on Rupees 15	Shroffs on Rupees 10	Jemadars on Rupees 15	Jemadars on Rupees 12	Duffadars on Rupees 10	Duffadars on Rupees 9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
					RS.															
Balasore	Balasore ..	1	1	..	5,472	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	Basudebpur	1	2	..	7,272	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	Chandbally	1	1	..	5,472	..	..	..	1	..	..	..	..	..	..	..	..	1	1	..
	Machgaon ..	1	2	..	7,272	..	..	..	1	1	..	..	..	..	..	..	..	1	..	2
	Total ..	4	6	..	25,438	..	..	..	4	3	..	..	..	..	..	..	..	2	1	2
Chatrapur ..	Manikpatna	1	2	6	10,368	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..
	Ganjam ..	1	1	5	8,052	..	..	..	..	..	1	2	..	..	1	..	1	1	4	5
	Aska ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Surlá ..	1	1	2	6,504	..	..	..	..	..	1	1	..	..	1	..	..	1	3	3
	Total ..	3	4	13	24,924	..	..	..	1	..	2	3	..	..	2	..	1	2	8	8
Chicacole ..	Naupada ..	1	1	4	7,536	..	..	..	..	..	1	2	..	..	1	1	1	1	3	4
	Calingapatam	1	1	3	7,020	..	..	..	..	..	1	1	..	..	1	..	..	1	2	3
	Konada ..	1	3	3	10,620	..	..	..	..	..	1	3	..	..	..	1	..	3	6	6
	Balacheruvu	1	2	5	9,852	..	..	..	..	..	1	1	..	..	1	1	2	..	5	6
	Vizianagrum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ellamanchili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	4	7	15	35,028	..	..	..	..	..	4	7	..	..	3	3	3	5	16	19
Masulipatam ..	Penuguduru	1	1	4	7,536	..	..	..	..	1	1	1	..	..	1	..	1	1	4	5
	Mogaltur	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	..	1	2	1
	Manginapudi	1	2	4	9,336	..	..	..	..	1	1	2	..	..	1	..	1	2	4	4
	Nizampatam	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	1	..	2	1
	Guntúr ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	4	5	12	29,880	..	..	..	..	2	4	5	..	..	2	..	3	4	12	11
Nellore	Kanuparti..	1	2	5	9,852	..	..	..	..	..	1	2	..	..	..	1	1	2	4	4
	Iskapalle ..	1	2	4	9,336	..	..	..	..	..	1	2	..	..	..	1	1	2	3	4
	Kistnapatam	1	2	3	8,820	..	..	..	..	..	1	2	..	..	..	1	1	2	2	3
	Cumbum ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	3	6	12	28,008	..	..	..	..	..	3	6	..	..	..	3	3	6	9	11

Establishments of the Circles.

Divisions.	Circles.	Factory Establishments—continued. Peons on Rupees, Permanent 8	Permanent 7	Permanent 6	Permanent 5	Temporary for 6 Months 8	Temporary 7	Temporary 6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14	12	Jemadars on Rupees 15	Jemadars on Rupees 12	Duffadars on Rupees 10	Duffadars on Rupees 9	Peons. 8	Peons. 7	Peons. 6	Cost per annum.	Grand Total.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
									RS.																			RS.	RS.
Balasore ..	Balasore ..	2	3	4	..	..	..	..	1,392	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,864
	Basudebpur ..	3	4	5	..	..	..	..	1,644	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,916
	Chandbally ..	12	0	..	..	..	..	..	1,776	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,248
	Machgaon ..	8	3	5	..	..	..	..	2,400	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,672
	Total ..	25	10	14	..	..	..	..	7,212	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	32,700
Chatrapur ..	Manikpatna ..	3	3	21	..	..	..	..	2,532	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,900
	Ganjam ..	2	5	35	..	..	..	35	6,516	..	..	2	..	..	..	..	..	..	..	..	..	1	1	1	3	4	8	2,604	17,172
	Aska ..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	3	4	7	5,160	5,160
	Surlá ..	1	3	25	..	..	..	22	4,368	..	..	1	..	..	..	..	..	..	..	..	1	..	2	2	5	8	20	3,744	14,616
	Total ..	6	11	81	..	..	..	57	13,416	1	..	3	..	..	1	..	..	..	..	..	1	1	3	3	11	16	35	11,508	49,848
Chicacole ..	Naupada ..	2	3	31	..	..	..	28	5,700	..	..	..	..	..	..	..	..	..	..	..	1	..	2	3	6	9	21	3,588	16,824
	Calingapatam	1	3	24	..	..	..	18	4,032	..	..	1	..	..	..	..	..	..	..	..	1	1	2	2	6	11	20	4,236	15,288
	Konada ..	3	6	42	..	..	..	41	7,992	..	..	1	..	..	..	..	..	..	..	..	1	..	3	3	7	10	23	4,548	23,160
	Balacheruvu	2	6	41	..	..	..	38	7,344	..	..	..	..	..	..	..	..	..	..	..	..	1	4	4	9	14	27	5,040	22,236
	Vizianagrum	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	1	2	5	6	15	19	51	14,004	14,004
	Ellamanchili..	..	..	..	..	..	..	..	..	1	..	3	..	..	1	(b) 1	..	..	..	..	1	2	5	5	14	23	49	14,142	14,142
	Total ..	8	18	138	..	..	..	125	25,068	2	..	8	..	..	2	1	..	..	..	..	5	6	21	23	57	86	191	45,558	1,05,654
Masulipatam ..	Penuguduru	3	9	31	..	..	..	34	6,744	..	..	..	..	..	..	..	..	..	..	..	1	1	2	3	8	11	22	4,164	18,444
	Mogaltur ..	2	4	12	..	..	..	13	2,772	..	..	1	..	..	..	..	..	..	..	..	1	1	4	3	10	17	30	6,192	15,468
	Manginapudi	3	9	28	..	..	..	(a) 37	6,528	..	..	1	..	..	..	..	..	..	..	..	1	1	[illegible]	5	11	(b) 1 18	(b) 2 33	6,918	22,782
	Nizampatam	2	6	9	..	..	..	14	2,796	..	..	..	..	..	..	..	..	..	..	..	1	1	2	2	[illegible]	12	19	4,020	13,320
	Guntúr ..	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	3	2	3	3	12	[illegible]	20	12,876	12,876
	Total ..	10	28	80	..	..	..	98	18,840	1	..	5	..	..	1	..	..	..	..	..	7	6	15	16	50	97	126	34,170	82,890
Nellore ..	Kanuparti ..	3	9	28	..	..	..	35	6,420	..	..	..	..	..	..	..	..	..	..	..	1	1	2	3	9	13	21	4,356	20,628
	Iskapalle ..	3	9	24	..	..	..	34	5,976	..	..	1	..	..	..	..	..	..	..	..	1	1	2	2	8	12	21	4,584	19,896
	Kistnapatam..	3	8	18	..	..	..	24	4,872	..	..	3	..	..	..	..	..	..	..	..	..	1	2	2	7	13	22	5,496	19,188
	Cumbum ..	..	..	..	..	..	..	..	..	1	..	4	..	..	1	..	..	..	..	..	3	3	8	6	25	68	37	19,452	19,452
	Total ..	9	26	70	..	..	..	93	17,268	1	..	8	..	..	1	..	..	..	..	..	5	6	14	13	49	106	101	33,888	79,164

(a) Eighteen of these are for three months in the year. (b) Temporary for six months annually.

Establishments of the Circles—*cont.*

Divisions.	Circles.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	40	35	30	25	20	15	Shroffs on Rupees 25	20	15	10	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
					RS.															
Chingleput	Tada	1	1	3	7,020	..	..	..	..	..	1	1	..	..	..	1	..	1	2	2
	Ennore	1	2	8	11,400	..	(a) 1	..	(a) 1	1	1	2	..	..	..	1	9	14	8	14 (b) 1
	Madras	1	1	4	7,536	1	1	1	1	1	1	..	1	..	1	..	1	1	4	4
	Madras Town	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	1	1	7	9,084	..	..	(a) 1	..	..	1	..	..	..	..	..	1	2	5	6
	Merkanam	1	3	7	12,684	..	..	..	..	1	1	2	..	..	2	..	1	3	7	7
	Total ..	5	8	29	47,724	1	2	2	2	3	5	5	1	..	3	2	12	21	26	34
Negapatam	Villupuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddalore	1	3	7	12,684	..	..	..	..	..	1	3	..	..	..	1	1	3	5	6
	Tranquebar	1	2	4	9,336	..	..	..	..	..	1	1	..	..	1	1	..	2	3	5
	Negapatam	1	..	5	6,252	..	..	..	..	1	1	..	..	..	1	..	1	1	3	3
	Vedarniem	1	1	4	7,536	..	..	..	..	..	1	1	..	..	..	1	1	1	3	3
	Adirámpatnam	1	4	8	15,000	..	..	..	..	1	1	2	..	..	2	1	1	4	6	7
	Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	5	10	28	50,808	..	..	..	..	2	5	7	..	..	4	4	4	11	20	24
Tinnevelly	Vattanam	1	3	4	11,136	..	..	..	..	..	1	2	..	..	..	1	1	2	3	3
	Morekolam	1	2	4	9,336	..	..	..	..	..	1	1	..	..	1	..	1	1	(c) 3	3
	Tuticorin	1	2	6	10,368	..	..	..	..	1	2	1	..	..	1	1	1	1	4	4
	Káyalpatnam	1	2	5	9,852	..	..	..	..	1	1	2	..	..	1	..	1	2	4	5
	Kuttanguli	..	1	1	2,316	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1
	Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	4	10	20	43,008	..	..	..	..	2	5	7	..	..	3	2	4	7	15	16
Arcot	Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Engine driver for steam launch. } Temporary establishment.
(b) Fireman do. do. }
(c) Includes one Tindal for the boat at Morekolum.

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Establishments of the Circles—*cont.*

Divisions.	Circles.	Factory Establishments—cont. Peons on Rupees. Permanent. 8	7	6	5	Temporary for six months. 8	7	6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees. 50	35	30	25	20	15	14	12	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons. 8	7	6	Cost per annum.	Grand Total.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
									RS.																			RS.	RS.
Chingleput	Tada	2	4	16	..	..	..	10	3,180	..	..	1	..	..	..	..	..	..	..	..	1	1	3	3	8	22	18	5,436	15,636
	Ennore	9	22 (a) 1	65	..	..	..	95	18,972	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	3	6	4	1,296	31,668
	Madras	4	12	15	..	..	..	19	7,272	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,808
	Madras Town	..	..	..	..	..	..	..	..	1	1	12	1	1	..	1	2	2	..	..	..	..	1	1	2	15	28	17,520	17,520
	Covelong	6 (a) 1	16	32	..	..	..	42	8,208	..	..	1	..	..	..	..	..	..	..	..	..	1	2	1	4	13	10	3,204	20,496
	Merkanam	3	9	62	..	..	..	55	10,956	..	..	1	..	..	..	..	..	..	..	..	1	1	2	2	7	13	19	4,428	28,068
	Total ..	25	64	190	..	..	..	221	48,588	1	1	15	1	1	..	1	2	2	..	..	2	3	8	9	24	69	79	31,884	1,28,196
Negapatam	Villupuram	..	..	..	..	..	..	..	..	..	1	3	..	..	1	..	..	..	..	..	1	2	2	3	13	30	33	11,364	11,364
	Cuddalore	3	8	43	..	..	..	1	7,932	..	..	..	..	..	..	..	..	..	..	..	1	1	..	2	4	7	12	2,376	22,992
	Tranquebar	4	8	29	..	..	..	22	5,844	..	..	1	..	..	..	..	..	..	..	..	1	..	1	2	4	8	12	2,952	18,132
	Negapatam	2	5	21	..	(b) 3	..	25	4,920	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1	2	5	6	3,072	14,244
	Vedarniem	2	6	28	..	..	..	(c) 18	5,124	..	..	1	..	..	..	..	..	..	..	..	2	2	2	2	17	29	4 (d) 22	6,768	19,428
	Adirámpatnam	4	11	46	..	..	..	54	10,176	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	7	9	13	2,916	23,092
	Tanjore	..	..	..	..	..	..	..	..	1	..	3	..	..	1	1	..	..	..	..	2	2	3	3	13	27	31	12,960	12,960
	Total ..	15	38	167	..	3	..	150	33,990	1	2	8	..	..	2	1	..	..	..	..	8	8	10	14	65	115	133	42,408	1,27,212
Tinnevelly	Vattanam	3	6	23	..	..	..	26	5,256	..	..	2	..	..	..	..	..	..	..	..	1	..	2	1	8	14	16	4,656	21,048
	Morekolam	3	10	12	..	..	..	22	4,392	..	..	..	..	..	..	..	..	..	..	..	1	1	1	3	8	17	14	3,972	17,700
	Tuticorin	5	12	27	..	..	..	27	6,900	..	..	2	..	..	..	..	..	..	..	..	..	1	2	2	7	19	13	4,836	22,104
	Káyalpatnam	5	14	28	..	..	..	22	7,032	..	..	..	..	..	..	..	..	..	..	..	1	..	1	1	3	8	7	1,872	18,756
	Kuttanguli	1	4	4	..	..	..	9	1,596	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	4	4	1,044	4,956
	Madura	..	..	..	..	..	..	..	..	1	..	6	..	..	1	1	..	..	..	..	4	3	4	4	21	58	35	18,900	18,900
	Tinnevelly	..	..	..	..	..	..	..	..	1	..	4	..	..	1	..	..	..	..	..	..	1	1	3	6	20	17	10,164	10,164
	Total ..	17	46	94	..	..	..	106	25,176	2	..	14	..	..	2	1	..	..	..	..	7	6	12	15	55	140	106	45,444	1,13,628
..	Kurnool	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	2	2	3	3	12	39	15	12,420	12,420
	Bellary	..	..	..	..	..	..	..	..	1	..	8	..	..	1	1	..	..	..	..	3	4	5	5	18	61	36	20,160	20,160
	Anantapur	..	..	..	..	..	..	..	..	1	..	7	..	..	1	..	..	..	..	..	3	2	5	4	20	60	32	18,768	18,768
	Cuddapah	..	..	..	..	..	..	..	..	1	..	7	..	..	1	1	..	..	..	..	4	3	5	3	19	61	32	19,272	19,272

(a) Fireman for steam launch.—Temporary establishment.
(c) For eight months annually.
(b) Boatmen for seven months annually.
(d) Temporary for six months annually.

Establishments of the Circles—*cont.*

Divisions.	Circles.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	40	35	30	25	20	15	Shroffs on Rupees 25	20	15	10	Jamadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
					RS.															
Arcot—*cont.*	Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tirukoilúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut	Kundapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tellicherry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pálghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	North Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	South do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Total	32	56	129	2,84,868	1	2	2	7	12	28	40	1	..	17	14	30	58	107	125
	Saltpetre Amins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	For Distilleries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Central Office	..	..	3	1,548	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Presidency Total	32	56	132	2,86,416	1	2	2	7	12	28	40	1	..	17	14	30	58	107	125

Establishments of the Circles—*cont.*

Divisions.	Circles.	Factory Establishments—*cont.* Peons on Rupees, Permanent 8	7	6	5	Temporary for six months 8	7	6	Cost per annum.	Preventive Establishments—*cont.* Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14	12	Jamadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons 8	7	6	Cost per annum.	Grand Total.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
									RS.																			RS.	RS.
Arcot—*cont.*	Salem	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	..	..	..	1	2	2	4	10	31	21	12,828	12,828
	Vellore	..	..	..	..	..	..	..	..	1	..	8	..	..	1	..	..	..	..	..	1	3	4	4	14	43	36	17,232	17,232
	Tirukoilúr	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	2	2	2	3	14	32	26	12,696	12,696
	Total	..	..	..	..	..	..	..	..	7	..	41	..	..	7	2	..	..	..	..	16	18	26	26	107	327	198	1,13,376	1,13,376
Calicut	Kundapur	..	..	..	..	..	..	..	..	1	..	6	..	..	1	..	..	..	..	..	3	3	4	5	16	54	12	16,056	16,056
	Mangalore	..	..	..	..	..	..	..	..	1	1	8	..	..	1	1	..	..	..	..	3	4	5	6	18	64	16	20,880	20,880
	Tellicherry	..	..	..	..	..	..	..	..	1	..	(a)11	..	..	1	1	..	..	..	..	4	3	5	4	17	76	12	(d)21,072	21,072
	Calicut	..	..	..	..	..	..	..	..	1	..	(b)13	..	..	1	1	2	..	..	..	4	6	6	9	26	101	14	(e)26,784	26,784
	Pálghat	..	..	..	..	..	..	..	..	1	..	(c) 7	..	..	1	..	..	..	..	..	1	1	2	3	8	26	..	(f)11,484	11,484
	Coimbatore	..	..	..	..	..	..	..	..	1	..	7	..	..	1	1	..	..	..	..	3	3	3	4	16	47	27	17,136	17,136
	North Trichinopoly	..	..	..	..	..	..	..	..	1*	..	3	..	..	1*	1*	..	..	..	..	..	..	..	..	*1	*2	*3	6,360	6,360
	South do.	..	..	..	..	..	..	..	..	1	..	3	..	..	1	1	..	..	..	..	4	4	4	5	20	44	51	17,484	17,484
	Total	..	..	..	..	..	..	..	..	8	1	58	..	..	8	6	2	..	..	..	22	24	29	36	122	414	135	1,37,256	1,37,256
	Grand Total	115	241	834	..	3	..	850	1,89,564	21	4	160	1	1	24	12	4	2	..	..	73	78	138	155	540	1,370	1,104	4,95,492	9,69,924
	Saltpetre Amins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	21	..	..	..	..	..	6,624	6,624
	For Distilleries	..	..	..	..	..	..	..	..	..	21	5	..	..	..	..	..	..	..	..	..	21	..	..	21	62	5	50,988	50,988
	Central Office	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,548
	Presidency Total	115	241	834	..	3	..	850	1,89,564	24	25	165	1	1	24	12	4	2	..	..	93	120	138	155	561	1,432	1,109	5,53,104	10,29,084

N.B.—The pay of Inspectors, Assistant Inspectors and Sub-Inspectors has been taken at the average rates of Rs. 306, Rs. 150 and Rs. 43 respectively.

* Temporary.

(a) Includes 6 Sub-Inspectors sanctioned temporarily to prevent illicit tree-tapping.
(b) Do. 4 do. do. do.
(c) Do. 2 do. do. do.
(d) Do. pay of 1 Jamadar on Rs. 15, 1 Jamadar on Rs. 12, 1 Duffadar on Rs. 10, 2 Duffadars on Rs. 9, 5 peons on Rs. 8, 17 peons on Rs. 7 and 3 peons on Rs. 6, sanctioned temporarily to prevent illicit tree-tapping.
(e) Do. pay of 1 do. do. 1 do. do. 1 do. do. 3 do. do. 12 do. do. and 2 do. do. do. do. do.
(f) Do. pay of 1 do. do. 1 do. do. 2 do. do. 8 do. do. do. do. do.

ESTABLISHMENTS at Fish-curing Yards.

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	Peons. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Chatrapur ..	Ganjam ..	Kassipur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Rambha	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	228
		Pryagi	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Ganjam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Gopálpur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	2	1	2	..	..	..	..	..	1	..	..	..	..	..	..	..	4	852
	Surlá	Markondi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Sonapur	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Iskalapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	114
		Battigalavuru	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Báruva	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	5	756
		Grand Total ..	..	..	..	3	1	6	..	..	..	..	..	1	..	..	..	..	..	..	..	9	1,608
Chicacole ..	Naupada ..	Bypilla (Mettoor)	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Pundi	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Dokulapadu	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Bavanipad	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Manchinalapetta	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	36
		Total ..	..	..	..	1	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	5	660
	Calingapatam	Marivada	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	90
		Jagannadhapur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Guppadipeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kottarevu	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Calingapatam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Kumaravanipeta	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	54
		Kurrempalli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	1	4	..	..	2	..	..	..	..	..	..	..	..	..	..	6	876

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Establishments at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	Peons. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Chicacole—*cont.*	Konada ..	Alivalsa	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Santhapalli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Konada	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	84
		Mukkam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Bimlipatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Montgomeripeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	5	..	..	..	..	..	1	..	..	..	..	..	..	..	5	804
	Balacheruvu ..	Balacheruvu (Gangavaram).	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Jallarupeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	2	288
	Ellamanchili	Pudimadaka	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Polarum	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Pentakota	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	480
		Grand Total ..	..	..	..	2	3	14	..	..	2	..	..	1	..	..	..	..	..	..	..	21	3,108
Masulipatam ..	Penuguduru ..	Uppada	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Gudarugunta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Coringa	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Gandimoga	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	4	612
	Mogaltur ..	Pandi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Narsápur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Mogaltur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Antaravedi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	4	576

Establishment at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	SUPERINTENDENTS. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	PEONS. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Masulipatam ..	Manginapudi ..	Peddalanka	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Chinnagollapalem	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	144
		Pallipalem	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	144
		Masulipatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Point Divi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Sarlagundi	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	204
		Total ..	..	..	..	..	1	3	2	..	..	..	..	3	..	..	..	..	..	..	..	3	924
	Nizampatam ..	Lankavanidibba	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	204
		Nizampatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kottapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..		1	2	..	..	..	..	..	1	..	..	..	..	..	..	..	2	492
		Grand Total ..	..	..	..	1	2	12	2	..	..	..	..	4	..	..	..	..	..	..	..	13	2,604
Nellore ..	Kanuparti ..	Chinna Ganjam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kottapatam	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	180
		Total ..	..	..	..	..	..	2	..	..	..	..	..	..	1	..	..	..	..	..	..	1	324
	Iskapalle ..	Pákala	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Chakicherla	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	180
		Pattapalem	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	204
		Thatichetlapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Punurpalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	1	4	..	..	..	..	..	1	1	..	..	..	..	..	..	3	816
	Kistnapatam ..	Maipad	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kódúr	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Arikatlapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kottapatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kundurpalem	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Manapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	1	5	..	..	..	..	..	..	..	..	..	..	..	..	..	6	876
		Grand Total ..	..	..	..	..	2	11	..	..	..	..	..	1	2	..	..	..	..	..	..	10	2,016

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Establishments at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	SUPERINTENDENTS. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	PEONS. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Chingleput ..	Tada ..	Kasba	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Bhimalavaripalem	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Mankodu	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Irakam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	4	624
	Ennore ..	Pulicat	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	180
		Sattankuppam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	3	324
	Covelong ..	Sadras	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
	Merkanam ..	Mudaliarkuppam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Karpanikuppam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Merkanam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kunnimedu	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Total ..	..	..	..	..	1	3	..	..	..	..	..	..	..	..	..	..	..	..	1	3	594
		Grand Total ..	..	..	..	1	2	8	..	..	..	..	..	..	..	..	..	..	..	..	1	11	1,686
Negapatam ..	Cuddalore ..	Fort St. David	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Periakuppam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Killaipatnacheri	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Total ..	..	..	..	..	2	1	..	..	..	..	..	..	..	..	..	..	..	..	3	..	474
	Tranquebar ..	Tranquebar	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
	Negapatam ..	Nambiyankuppam	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	180
		Akkaraikuppam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total ..	..	..	..	..	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	1	336

Establishments at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	Peons. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Negapatam—*cont.*	Vedarniam ..	Mannapuram ..	..	..	..	1	..	..	..	..	..		..	..	1	..	..	..	..	..	..	..	216
		Arcot Thorai ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Point Calimere	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Muthupettai	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Total ..	..	..	..	2	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	3	696
	Adirámpatnam	Adirámpatnam	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Malliapatnam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Krishnajipatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	480
		Grand Total ..	..	..	..	3	6	4	..	..	..	..	..	..	2	..	..	..	..	..	3	8	2,142
Tinnevelly ..	Vattanam ..	Nambithalai ..	..	..	..	..	..	..	..	..	..	*1	..	*1	..	..	..	..	..	..	..	..	160
		Passipatnam ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Total ..	..	..	..	..	..	1	..	..	..	1	..	1	..	..	..	..	..	..	1	..	310
	Morekolam ..	Rameswaram and Periathorai	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	192
		Nadupad and Attankarai ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	216
		Mookoor ..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total ..	..	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	564
	Tuticorin ..	Sippikulam ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
	Káyalpatnam.	Pinnakayal ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Alandalai ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Manapad ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Thalai ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Total ..	..	..	..	2	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	4	648
	Kuttanguli ..	Uvari ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Idinthakarai ..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	216
		Perumanal ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kuttapuli ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	1	1	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	4	684
		Grand Total ..	..	..	1	4	2	6	..	..	..	1	..	1	..	..	..	..	..	..	1	14	2,350

* For 10 months.

Establishments at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	Six months on Rupees 10	9	Seven months on Rs. 9.	Peons. For 12 months on Rupees 8	7	6	5	Eight months on Rupees 8	7	Seven months on Rs. 7.	Six months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Calicut ..	Kundapur ..	Shirur ..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	112
		Gangoli ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	2	..	240
		Hangarkatta ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Deria Bahadurgur	..	..	..	*1	*1	..	..	..	..	..	..	..	..	..	1	3	..	..	..	..	408
		Total ..	..	2	..	1	1	2	..	..	..	1	..	..	..	..	1	3	2	1	2	..	1,949
	Mangalore ..	Mulki ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Bokkapatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Ullal ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Bangar Manjeshwar	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Kumbla ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Kásaragóde ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Bekal ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Suratkal ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Total ..	..	..	..	..	..	8	..	..	..	..	..	..	..	..	..	..	5	..	3	..	1,235
	Tellicherry ..	Madai Pazhayangadi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Azhikal ..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	112
		Baliapatam ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Cannanore ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2	..	192
		Tellicherry, South ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2	..	192
		Madakara ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Badagara ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Quilandi ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	270
		Total ..	..	1	..	1	..	6	..	..	..	1	..	..	..	..	..	..	2	..	10	..	1,889
	Calicut ..	Cochin ..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	169
		Ellatur ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Pudiappu ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Calicut, North	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	186
		Do. South	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Beypore ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Perpanangadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	132
		Tanur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	132

* For eight months.

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Establishments at Fish-curing Yards—*cont.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	SUPERINTENDENTS. For 12 months on Rupees					Six months on Rupees		Seven months on Rs. 9.	PEONS. For 12 months on Rupees				Eight months on Rupees		Seven months on Rs. 7.	Six months on Rupees			Cost per annum.
					15	12	10	9	5	10	9		8	7	6	5	8	7		8	7	6	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Calicut—*cont.*	Calicut—*cont.*	Paravanna	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2	..	192
		Kuttai	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Ponáni	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	264
		Beypore, North	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Veliangode	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	222
		Edakkaliyur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Blangard	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Chowghat	..	..	..	1	..	...	..	..	..	..	..	..	..	..	..	..	..	..	3	..	270
		Kurikuli	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	109
		Madilakam	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	109
		Total ..	1	2	2	2	3	7	2	...	..	..	..	..	...	..	..	..	5	2	19	..	5,855
		Grand Total ..	1	5	2	4	4	23	2	..	..	2	..	..	..	..	1	3	14	3	34	..	10,928
		Presidency Total ..	1	5	3	* 18	* 22	84	4	..	2	† 3	..	+ 8	4	..	1	3	14	3	39	86	26,442

* Includes 1 for 8 months only. † Includes 1 for 10 months only.

(True Extract.)

(Signed) HERBERT BRADLEY,
Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to Deputy and Assistant Commissioners of Salt and Abkári Revenue.

GOVERNMENT ORDER, 21ST NOVEMBER 1888, NOS. 807, 807A, R.D.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 27th July 1888, No. 372A :—

J. STURROCK, ESQ., C.S.

ABSTRACT.—Submitting to Government Administration Report of the Salt Department for the year 1887-88.

ORDER—dated 21st November 1888, No. 807, Revenue.

Separate Revenue, No. 159.
Salt.

In the Proceedings read above, which, though dated 27th July 1888, reached Government only on the 22nd September last, the Board of Revenue report on the operations of the Salt Department in the Madras Presidency and in Orissa during 1887-88. A copy of the Proceedings, in so far as it relates to Orissa, has been sent to the Board of Revenue, Lower Provinces; and the Government will confine their remarks to the portion relating to this Presidency.

2. *Legislation.*—There was no fresh legislation affecting the department during the year under review. The Bill to amend and consolidate the salt laws referred to in last year's report is now under the consideration of the local Legislative Council.

3. *Administrative Changes.*—In connection with the arrangements for the re-organization of the Board of Revenue, which came into force from the beginning of the year, the Commissioner of Salt and Abkári Revenue was made an ordinary Member of the Board and vested with powers of control as regards salt, abkári, opium and customs revenue and sea-borne trade and navigation. The areas of salt circles were revised in consequence of the abolition of the Nílgiri and Madanapalle circles, referred to in last year's report, and the constitution of two new circles—one in connection with arrangements made for the transfer of the control and supervision of the Abkári and Opium Department of the Madras Town from the Collector of Madras to the Deputy Commissioner, Central Division, and the other in connection with preventive establishments employed for the suppression of smuggling of spirits from the French territory of Pondicherry. Arrangements were also made with the Pudukóta State for the suppression in that territory of earth-salt manufacture, which was a source of constant danger to the British salt revenue, it being agreed that an annual sum of Rs. 38,000 should be paid to that State as compensation.

4. *Establishments.*—The Government note with regret that the percentage of punishments awarded to the total strength of the staff of the department rose from 14·4 per cent. in 1886-87 to 26·5 in 1887-88. No less than eight officers of the grade of Inspectors and Assistant Inspectors were dismissed during the year. Two serious cases of fraudulent passing out of salt—one in the Madras depôt and the other in the Government factory at Chinna Ganjam—were discovered, and in both cases the Assistant Inspectors concerned were prosecuted for criminal breach of trust and convictions obtained. In the former case the facts disclosed great laxity on the part of the superior officers of the department, the safeguards against fraud being adequate, if the rules had been strictly observed; and, although in the latter case defects in the system of accounts at monopoly factories facilitated the perpetration of fraud, there can be no question that closer supervision would have led to its more speedy detection. There seems reason to doubt whether the accounts are scrutinized with sufficient care on the

occasions of periodical inspections of factories, and the Commissioner should impress upon inspecting officers the necessity for such scrutiny as affording the best security against breach of trust. In the number of minor punishments (suspensions and fines), there was likewise an increase, which is explained to be the result of a departmental order issued by the Board directing that absence without leave should be visited with fine as well as stoppage of pay, whereas under the previous practice, the latter was the only punishment awarded.

5. *Factories and Depôts.*—Inclusive of Manakkudi, which was not worked during the previous year, the number of factories under excise was 41 and not 40, as stated by the Board. The number of monopoly factories remained the same as in the previous year, viz., six, all of which, inclusive of Pandraka, where only swamp salt is collected, were worked against only two, viz., Ganjam and Chinna Ganjam, in the previous year. Sanction was granted in the year under review to work on Government account the Manambadi factory, which was relinquished by its lessees, Messrs. Best and Co. The offer of Dr. Dhanakoti Raju to re-open the Kulasekarapatnam factory and extend the Káyalpatnam works on condition of his manufacturing salt of superior quality was accepted. Several applications received from persons willing to construct works and re-open old factories elsewhere under the excise system appear to have been rejected by the Board, pending decision on the question of reverting to the monopoly system in supersession of excise. The Board have recently been called upon to report on these applications in view to its being decided to what extent and under what conditions such applications should be complied with, and their report is awaited.

6. *Season, Manufacture and Storage.*—The season was exceedingly favorable for salt manufacture in all but the two northernmost divisions. The result was an outturn far in advance of any reached during the decade.* The total quantity received into store was 88,67,644 against 48,09,138 maunds in the previous year, the increase being 84·39 per cent. The outturn of Government salt rose from 5,02,589 to 8,29,107 maunds or by 64·96 per cent., and that of excise salt from 43,06,549 to 80,38,537 maunds or by 86·66 per cent. The largest increase in the monopoly factories was in the Nellore division, and in excise factories in the Negapatam division. In the Chatrapur and Chicacole divisions, on the other hand, the season was very adverse for salt manufacture, and there was a falling off in the outturn of 38·4 and 23·8 per cent., respectively, as compared with the figures of the previous year. In future reports the Board are requested to furnish, in the statement given as appendix A, information regarding the dates on which manufacture was commenced and closed in each factory and the area of the pans worked during the year.

	MDS.
* 1878-79	72,26,048
1879-80	43,02,590
1880-81	78,21,149
1881-82	60,87,362
1882-83	66,99,315
1883-84	60,24,472
1884-85	75,78,432
1885-86	57,19,961
1886-87	48,09,138
1887-88	88,67,644

7. *Stocks and Issues.*—The year opened with a stock equivalent to 5 months' consumption and closed with one sufficient for meeting little more than 8 months' demand. There was a decrease in the stocks of Government salt during the year of over one lakh of maunds, but an increase in those of excise salt of more than 19 lakhs. The stocks were lowest in the Chatrapur, Negapatam and Chicacole divisions, there being but three months' supply in the first of them, owing to decreased outturn resulting from unfavorable season and heavy demand from Orissa in consequence of the almost entire cessation of manufacture on the shores of the Chilka lake. The total quantity available for consumption was 1,28,82,906 maunds (exclusive of wastage) or nearly 17 lakhs more than in the preceding year. The issues amounted to 79,12,953 † maunds against 78,84,390 maunds in 1886-87, leaving a balance of stock 47,02,710 maunds for the next year's consumption. The sales seem to have been slightly affected by the enhancement of duty from Rs. 2 to Rs. 2-8-0 towards the close of the year under report.

	1886-87.	1887-88.
† Issue for Home and Inland consumption	77,01,739	77,00,724
Issue for fish-curing.	1,23,125	1,51,324
Do. for export ...	100	...
Sold to French Government	59,426	60,905
Total ...	78,84,390	79,12,953

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8. In chapter VII of the report, the Board have briefly remarked on the operation of the excise system. The price of excise salt averaged As. 6-1 per maund in the year under review against As. 5-7 in the previous year, but towards the end of the year prices declined in all but the two northernmost divisions, where the stocks which had become depleted by two very unfavorable seasons, were replenished to a considerable extent. In the Chatrapur and Chicacole divisions, however, the season was very adverse and the outturn small; and in consequence of the heavy demand from Orissa owing to the cessation of local manufacture in that province already referred to, of the short outturn in the Vizagapatam factories, where even in ordinary seasons the production is hardly sufficient to meet the demand, and of the restrictions placed on the issues of salt from the Government factory at Ganjam to prevent complete exhaustion of stock, prices rose enormously. Even in these divisions, as the salt of the current season, which has fortunately turned out very favorable for the manufacture of salt, was placed in the market, prices began to decline, and they have since fallen still more. The facts mentioned by the Board in paragraph 45 of the report serve to show that the combinations of capitalists for the purpose of keeping up prices were giving way under the influence of good seasons and replenished stocks. The excise licensees generally appear to have taken full advantage of a favorable season to manufacture as large a quantity as possible, and the only attempt made by capitalists to restrict production, in Manginapudi and Nizampatam, with a view to keep up prices, proved futile, notwithstanding that the stocks in these factories were at the commencement of the year sufficient for 16 and 19 months' consumption respectively. The Government note the dissatisfaction of the licensees with their position in the hands of capitalists, referred to by the Board in paragraph 48 of the report, as a hopeful indication of a better order of things and of the setting in of a healthy competition. Referring to the remarks of the Board in paragraph 47 of the report, as regards responsibility for the maintenance and repairs of works connected with excise factories, orders will shortly issue defining in what cases works are to be executed (*a*) at the cost of Government, (*b*) by Government for the licensees and (*c*) by the licensees at their own cost.

9. The question of providing immediate remedies for the evils, which have ensued concomitantly with the introduction of the excise system, engaged the anxious attention of Government throughout the year. On a requisition from the Government of India, the administration of the Salt Department in connection with the extension of the excise system was submitted to a searching review, the conclusions arrived at being that the conversion of monopoly into excise factories, which was originally intended to be effected gradually and tentatively, had been in recent years carried out with greater rapidity than was desirable, and that some of the safeguards prescribed with a view to prevent undue enhancements of the price of salt consequent on unfavorable seasons and combinations among private manufacturers, until the new system had time to settle down on a secure basis, had not received sufficient attention. It has recently been decided by the Government of India that in view of the importance of providing against all chances of a scarcity of supply of a necessary of life like salt, on which a high duty is levied, and of securing command over its price, so as to obviate any excessive rise thereof resulting from even a temporary pressure of demand on supply, steps should be taken to bring about the position originally intended, viz., the maintenance of private manufacture alongside of production on account of Government. The details of the measures in progress with a view to give effect to this decision will fall to be noticed in the report of 1888-89; and the Government consider it sufficient at present to state that these measures are in the direction of (1) opening new factories on Government account in localities, more especially in the northern districts, where, owing to increased demand of salt for export to other provinces and for local consumption consequent on efficient preventive arrangements, it has been found necessary to increase production; (2) of opening new pans on Government account in all important excise factories with the view of accumulating and maintaining a reserve stock which would be brought to sale in the event of excise prices rising too high, the manufacturers for Government being allowed to turn out any quantity of salt they like on their own account, provided they first supply to Government the quantity that is notified to them as being required for the maintenance of the reserve stock; and (3) of providing facilities for sale by the excise manufacturers on their own account without the intervention of capitalists and of modifying such rules as,

without being absolutely necessary for the protection of the revenue, are found to be restrictive of competition amongst the licensees.

10. His Excellency the Governor in Council hopes that the measures above referred to will sufficiently provide against possible recurrence of periods of high price and scarcity of salt owing to adverse seasons or other causes in the future, and that, should the next season be as favorable for salt manufacture as the last and present ones have been, the decline in price, which has commenced, will be considerably accelerated. Adverting to the remark at the end of paragraph 46 of the Board's report to the effect that the enhancement of price of excise salt to the consumer is not limited by the increase of rates at the factory and that the uncertainty in the price must give a great advantage to the retail-dealer in regulating the price to the consumer, the Government observe that, setting aside the competition among retail-dealers, which the Board have overlooked, fluctuations in retail prices must equally occur under the monopoly and excise systems when production is insufficient to meet the demand as has sometimes been the case.* Under the former system, where this is the case, the few merchants who buy up the Government stocks can sell salt at scarcity rates to the retail-dealers, neither the Government nor the consumers getting the benefit of the difference between the actual retail prices and the monopoly rate charged by Government. The proposed arrangements for the formation of a Government reserve stock at excise factories will, doubtless, tend to steady prices and confine the fluctuations referred to by the Board within reasonable limits.

* *Vide* section 552, Report of the Salt Commission, 1876.

11. *Quality of Salt.*—Both the excise and monopoly salt produced during the year showed a deterioration in quality as compared with the salt of the previous year, the percentage of magnesium salt having increased and that of sodium chloride diminished. In the three Government factories of Ganjam, Balacheruvu and Chinna Ganjam, the specimens analysed were considerably inferior to the salt of 1876 analysed by the Salt Commission. A similar deterioration is observable in the case of excise salt also, and in both cases is doubtless, to a considerable extent, due to anxiety to get in as much salt as possible to remedy depletion of stocks, and not merely to the causes stated by the Board. The best and the worst salts were produced in excise factories, the former at Iskápalle and the latter at Neidavasal; and the Government note that the latter fetches a low price, since the salt of the present season, which is of better quality, has come into the market. In the Chatrapur and Chicacole divisions, the excise manufacturers are stated to be making efforts to improve the quality by disposing of the bitterns at the proper time and destroying inferior salt. In the Tinnevelly division also there has been some improvement in the quality of salt as compared with the results of last year, but elsewhere there has been an increase in the impurities, chiefly the magnesium salts. The Government have recently directed that the production of salt of good quality by preventing the precipitation of magnesium salts should be inserted as a condition in all excise licenses; and they propose to take power in the new Salt Bill to destroy inferior salt produced, in specially bad cases, after due warning. It is hoped that these measures, as also the competition among manufacturers to produce salt which is not deliquescent and will stand carriage for long distances by railway, will, in course of time, tend to improve the quality of the article.

12. *Wastage.*—The centage of waste to the stored contents of the heaps was 3·67 in the case of excise and 5·25 in that of monopoly salt as compared with 4·60 and 7·28, respectively, in 1886-87. The particulars of the wastage with an explanatory memorandum are shown in appendix E. The causes assigned for abnormal wastages are mostly the age of the heaps, damage done by storms and carelessness of storers, who in most cases were either warned or punished. An excess of 1,668 maunds, or ·7 per cent. of the stored contents, was discovered in 104 heaps. There was a diminution in the percentage of heaps tested by the superior officers of the department. No information is furnished as to the percentage tested by each class of officers as was done in previous reports. This omission should be supplied. The Government attach much importance to the frequent testing of heaps by the superior officers of the department as being the most effectual means of checking frauds in connection with storage operations; and the Board by periodically reviewing the number of heaps tested by the Assistant and Deputy Commissioners should see that this matter receives sufficient attention.

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13. *Consumption.*—The total quantity of salt estimated to have been consumed solely within the Presidency, including the Native States of Sandúr, Banganapalle and Pudukóta is 62,01,409 maunds as against 61,38,092 maunds in the preceding year. The small increase of 1·03 per cent. is reported to be due chiefly to the presence of large stocks and the consequent reduction of prices in the southern factories. The rate of consumption is estimated by the Board for the whole Presidency, excluding the above Native States, at 16·63 lb. per head as against 16·33 lb. in 1886-87. Leaving out of calculation the four northern districts and the two West Coast districts, as regards which the data available for estimating the consumption are uncertain, and making due allowance for increase of population during the year, the rate of licit consumption of the rest of the Presidency is worked out by the Board to be 16·89 lb. per head against 16·31 lb. in the previous year.

		Maunds.
Total quantity cleared excluding salt sold to the French Government and for fish curing.		77,18,485
	MDS.	
Exports to Orissa	3,58,292	
Bombay	40	
Central Provinces	5,37,102	
Nizam's Dominions	2,06,949	
Mysore	4,14,693	
		15,17,076
Net ..		62,01,409

14. The Government agree with the Board in considering that the absence of reliable data for working out the consumption of the districts for which there are neither land trade nor railway returns, renders it impossible to estimate the consumption with any approach to accuracy. Calculations for those districts may therefore be discontinued, till more trustworthy information becomes available.

15. *Financial Results.*—The receipts and charges of the year distributed under the main heads compare as follows with those of 1886-87 :—

	Receipts. 1886-87.	*Receipts.* 1887-88.		Difference.
	RS.	RS.		RS.
Duty—				
On monopoly issues	38,70,947	22,36,739		
,, excise	93,77,627	1,13,52,486		
,, imports	2,411	21,541		
Total ...	1,32,50,985	1,36,10,766	+	3,59,781
Cost Price—				
On monopoly issues	3,18,480	2,28,299		
,, issues to French Government	5,560	8,287		
,, issues for fish-curing ...	81,331	1,00,379		
Total ...	4,05,371	3,36,965	—	68,406
Miscellaneous receipts ...	1,02,402	1,16,642	+	14,240
Total receipts ...	1,37,58,758	1,40,64,373	+	3,05,615

	Charges. 1886-87.	*Charges.* 1887-88.		Difference.
Provision of salt	1,01,350	1,23,459		
Works for manufacture and storage	15,081	13,673		
Supervision and establishment including travelling allowances	8,89,615	9,23,003		
Revenue contingencies ...	1,96,371	94,060		
Petty construction and repairs	55,099	52,893		
Other miscellaneous items ...	41,624	43,062		
Total ...	12,99,140	12,50,150	—	48,990

The above statement represents the cash receipts alone and includes the collections on account of the credit sales of the previous year and of exports to other provinces. The *correct* financial results of the year are as shown below :—

	1886-87.	1887-88.	Difference.
	RS.	RS.	RS.
Receipts as shown above ...	1,37,58,758	1,40,64,373	
Deduct value of salt realized in the year on account of salt sold on credit in the previous year	30,41,196	30,00,695	
Remainder ...	1,07,17,562	1,10,63,678	
Add value of salt sold during the year which remained unrealized at the end of the year	30,00,695	32,06,083	
	1,37,18,257	1,42,69,761	
Add duty realized in Bombay, Goa and Calcutta on exports to this Presidency	21,98,362	22,48,466	
	1,59,16,619	1,65,18,227	
Deduct duty levied in Madras on exports to Bombay and Bengal	270	80	
Net revenue ...	1,59,16,349	1,65,18,147	+ 6,01,798
Charges ...	12,99,140	12,50,150	— 53,485
Percentage of charges to net revenue.	8·14	7·56	

The increase in the revenue of about six lakhs of rupees was due *mainly to* increased sales in the year. The percentage of charges is the lowest during the last eight years,* including the year under review.

	Percentage of charges to receipts.
* 1880-81	9·78
1881-82	9·83
1882-83	10·92
1883-84	10·62
1884-85	10·53
1885-86	7·83
1886-87	8·14
1887-88	7·56

16. *Credit System.*—Sales under the credit system exhibit a decrease during the year of 1,57,046 maunds being 32,20,180 maunds as against 33,77,226 in 1886-87 and 34,65,768 in 1885-86. The decrease was most marked in Nellore and Tinnevelly divisions, and is attributed to lowness of stocks in the former and the abnormal sales of the previous year in the latter division. The Government have recently called for a report on the working of the credit system and on the extent to which it has been availed of by small traders.

17. *Preventive Measures.*—The working of the preventive agency continued to be satisfactory. There was a diminution in the number of departmental releases and an increase in the number of cases sent up to Magistrates for trial. The percentage of acquittals to cases tried was the same as in 1886-87, and the percentage of persons released for ignorance and want of proof to the total number arrested was 1·3 as against 1·4 in the previous year. The average duration of cases disposed of by the Salt Department exclusive of exceptional cases shows, however, a slight advance being 13 days as against 12 days in the previous year.

—	1886-87.	1887-88.	Difference.
Number of persons arrested.	15,271	15,656	+ 385
Number of persons *released* departmentally.	5,053	4,500	— 553
Number sent to Magistrates for trial.	9,778	11,156	+ 1,378
Number convicted	9,021	11,397	+ 2,376
Number acquitted	140	164	+ 24
Number of undetected scrapings.	12,719	14,096	+ 1,377

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In the circles marginally noted there appears to have been marked delays in the disposal of cases. In paragraph 111 of the report the Board have given a description of the safeguards prescribed to prevent the abuse by the subordinate officers of the Salt Department of the powers vested in them by law to arrest offenders and release them at their discretion. The checks provided appear to be complete; but as pointed out in G.O., dated 30th September 1887, No. 955, the most effectual means of preventing abuse of those powers is constant supervision by the superior officers of the department of the proceedings of their subordinates, and the Government are glad to note that this matter is receiving attention. The report promised at the end of paragraph 111 in regard to the number of illegal arrests made during the year and the manner in which the officers responsible for them were dealt with is awaited.

	DAYS.
Bellary	91
Calicut	72
Mangalore	70
Pálghát	53
Coondapoor	54
Guntúr	53

18. The statement given in paragraph 119 of the report confirms the Government in the opinion expressed in the review of last year's report as to the feasibility of a reduction in the strength of the preventive force employed in the Nellore division. The report already called for in the orders noted in the margin should be submitted at once, with an explanation of the protracted delay which has occurred.

G.O., dated 8th February 1887, No. 147.
" " 30th September " " 956.
" " 13th August 1888, " 514.

19. *Fish-curing Operations.*—There was a further increase in the number of fish-curing yards worked during the year and the weight of fish cured therein, the increase in the latter being as high as 23 per cent. The operations of the year resulted in a clear profit of Rs. 14,000.

	Number of yards worked.	Weight of fish cured in maunds.
1886-87	141	8,26,804
1887-88	145	10,20,686

20. *Saltpetre Industry.*—Though the number of factories for the manufacture of crude saltpetre and of refineries worked during the year was less than in 1886-87, the quantity of crude saltpetre expended and of refined saltpetre educed rose from 45,651 to 47,359 maunds and from 18,533 to 19,867 maunds respectively. There does not appear to be any reason why a loss should be incurred annually in supervising this industry, and the Commissioner should report on the question of raising the fees; in localities in which several refineries are situated close together one amin might suffice for two or three works.

Year.	Number of factories for manufacture of saltpetre.	Number of refineries.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage.
			MDS.	MDS.	MDS.	
1886-87 ..	2,434	47	45,651	18,533	16,382	35·8
1887-88 ..	2,363	41	47,359	19,867	17,039	35·9

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

No. 807A, Revenue.

Copy to the Government of India, Department of Finance and Commerce.

(Signed) C. A. GALTON,
Secretary to Government.

தமிழ்நாடு ஆவணக்காப்பக நூலகம்,
எழும்பூர், சென்னை-600 008.

தவணைத்தாள்.

சே. எண் : ப. எண் :

வழங்கிய நாள். (1)	திருப்பிய நாள். (2)	வழங்கிய நாள். (1)	திரும்பி நாள். (2)
20/6/95			
2-11-95			
20-3-97			
19. 6. 90			

S.F. 259A-6—1,00,000—30-1-84.