Report on the Administration of the Dept. of Salt Revenue in the Presidency of Fort St. George

1886-87

1888

REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

PRESIDENCY OF FORT ST. GEORGE,

FOR THE YEAR 1886-87.

MADRAS:
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1888.

PROCEEDINGS OF THE BOARD OF REVENUE

(Separate Revenue).

Resolution—dated 28th August 1887, No. 421.

The Board submit to Government their Report on the Administration of the Sa Revenue in the Madras Presidency and in Orissa for 1886-87.

Chapter I.—Administration.

Commissioner.

2. The services of Mr. Bliss were placed at the disposal of the Government of India from April 1, 1886, for employment first as a member of the Finance Committee and, after the dissolution of that Committee, on special duty with the Finance Commissioner with the Government of India until March 13, 1887, on which date the Government of India replaced his services at the disposal of the Government of Madras, when Mr. Bliss obtained furlough to Europe for 20 months. Mr. C. A. Galton, C.S., who was appointed to act for Mr. Bliss during his absence assumed charge of the office of the Commissioner of Salt and Abkári Revenue and Additional Member of the Board of Revenue on the forenoon of April 1, 1886, and held the office until November 13, 1886. He then availed himself of privilege leave for three months and was relieved by Mr. H. Bradley, C.S., who was in charge of the office until November 22, 1886, on which date Mr. Willock, C.S., who was appointed to act for Mr. Galton assumed charge. Mr. Willock remained in charge until February 14, 1887, on which date Mr. Galton resumed charge.

Deputy Commissioners.

3. Mr. W. Fowler continued to act as Deputy Commissioner of the Northern Division until February 25, 1887, on which date Mr. J. H. Merriman, Deputy Commissioner, who was on his return from furlough posted to the Division assumed charge.

4. Mr. Sneyd continued to hold the office of the Deputy Commissioner of the Central Division throughout the year.

5. Mr. Bryce McMaster continued to officiate as Deputy Commissioner of the Southern Division until January 26, 1887, on which date Mr. Rundall resumed charge.

6. Mr. Bradley continued on special duty with the Commissioner, and Mr. E. L. Millett held the office of the Personal Assistant to the Commissioner throughout the year.

Administrative changes effected during the year and consequent alterations in the establishments of the amalgamated Salt and Abkári Departments.

7. The remnant stocks of Excise Salt at the factories in the Kundápur Circle were completely cleared during the year. The Police guards and the Factory establishments therefore were dispensed with and proposals for the revision of the establishments consequent upon the final abolition of the factories in the Circle with the usual proposition statements, one for the abolition of the Police guards and the subordinate factory establishments with effect from 1st April 1887, and the other for the transfer of five and reduction by two in the number of Sub-Inspectors, were submitted before the close of the year. For the distilleries in the Presidency twenty-one Assistant Inspectors have been specially sanctioned, but only fifteen have been as yet entertained; for, though the sanction would cover the employment of officers of the grade of Assistant Inspectors at all distilleries, as those on the West Coast are unimportant and only intended to supply local wants, this

considered that the entertainment of officers of the rank of Assistant Inspectors would be unnecessarily expensive, and it was decided to post five Sub-Inspectors from the abolished factories to supervise them. Proposals for the transfer of the Assistant Inspector employed at Kundapur to the Theethandathánam sub-station of the Vattanam Factory were also submitted. It had been originally intended to work this station as well as the Vattanam Factory with one Assistant Inspector, sales being held on alternate days at each place, but it has since been found necessary to hold sales at both stations daily. The above proposals have been sanctioned by the Local Government since the close of the year.

G.O., dated May 31, 1887, No. 525, Revenue.

8. Sanction of the Government of India to an annual expenditure of Rs. 924, being the amount of additions to the salaries of one Assistant Inspector and four Sub-Inspectors permanently employed on supervision of fish-curing yards on the West Coast to bring them up to the revised average rates of the respective grades, not included in the sanction conveyed in their letter of the 10th December 1885, No. 511, was sought for and obtained.

G.O., dated November 17, 1886, No. 996, Revenue.

9. The abolition of the Salt Factory at Vaippar having been sanctioned in G.O., dated 7th February 1885, No. 157, Revenue, proposals for the abolition of the establishments allotted to that factory and for the alterations in the Circle establishments entailed thereby, as well as for effecting certain changes in the constitution of the Tinnevelly, Tuticorin and Madura Circles, were submitted and sanctioned. On the clearance of the stock of Salt at Vaippar, the Assistant Inspector attached to that factory was transferred to the Muturagunáthapatnam Factory for which no officer of that class had been sanctioned. An addition of one Assistant Inspector has, therefore, been made to the Morekolum Circle.

G.O., dated November 1, 1886, No. 948, Revenue.

10. Some changes were also made in the establishments of the Calingapatam, Vizianagrum, Yellamanchili and Balacheruvu Circles consequent upon the re-arrangement of their boundaries, the allocation of the preventive forces for these Circles having been originally made solely with reference to the Salt duties of the Department.

G.O., dated May 3, 1887, No. 421, Revenue.

11. A few hands attached to the Naupada Circle were transferred to the Ganjam Circle. The Naupada Factory was considerably the stronger in establishments. At the time of the re-organization, it had been allowed a larger number of men for the orderly and for storage and sales in consideration of its being a heavier factory and having more extensive transactions. The position of the two factories has, however, materially changed since they were re-organized. Ganjam has been considerably extended and this has materially added to the duties of its establishments.

G.O., dated June 2, 1887, No. 535, Revenue.

12. The preventive establishments required for guarding distilleries and excise depôts in the Presidency at a total cost of Rs. 820 a month was sanctioned on the understanding that the full complement for each distillery should be entertained only when absolutely necessary and subject to report at the end of the year.

G.O., dated June 24, 1886, No. 616, Revenue.

13. As applications were being received for licenses to open warehouses for country spirits in accordance with the rules published in the *Fort St. George Gazette*, dated 28th May 1886, as Government Notification No. 182, dated 20th idem, and as it was in some cases found impossible to provide officers for the supervision of them from the existing establishments, the sanction of Government to the entertainment of as many additional Sub-Inspectors with orderlies as might from time to time become necessary was applied for and accorded, subject to a quarterly report and on the understanding that it involved no expenditure whatever on Government. Wherever the existing establishments therefore cannot be spared to supervise a warehouse, the cost will be recovered from the warehouse-keeper under rule 2 of the rules.

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

14. Pending a final decision on the question of the suppression of the manufacture of Earth-Salt in the Native State of Pudukóta, which, it is hoped, will be arrived at before the end of the current year, the sanction of the Government of India 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 work entailed on the staff of the Trichinopoly Circle in this connection. Mr. Bliss' anticipation that work would materially increase were the Inspector able to exercise more supervision has proved correct, as the statistics of offences against the Salt and Abkári laws, &c., for the last five years show. The latter branch is, of course, a perfectly new one, and the extra work due to it was not contemplated by Mr. Bliss when he submitted his proposal for the Second Circle.

G.O., dated April 27, 1887, No. 404, Revenue.

15. Sanction was accorded by the Local Government, subject to the confirmation of the Government of India, to the entertainment 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.

G.O., dated June 7, 1887, No. 556, Revenue.

16. Owing to increase of preventive work year after year the clerical work of the Yellamanchili Circle office was found too heavy for one clerk to perform efficiently. The services of a Sub-Inspector borne on the strength of the Balacheruvu Factory, which had been available for this work in the Yellamanchili Circle for the previous two years, could be spared no longer owing to resumption of manufacture at Balacheruvu. They will, however, be available during the off season, and proposals for the appointment of an additional clerk to this Circle for a period of six months annually were submitted. The sanction of the Local Government, subject to the confirmation of the Government of India, was received after the close of the year.

G.O., dated June 15, 1887, No. 587, Revenue.

17. Some changes were made in the establishment of the Cuddalore Circle consequent upon the revised arrangement made for the conveyance of letters from the Sub-Factories of Manambadi and Kamblimedu to and from Cuddalore.

G.O., dated January 20, 1887, No. 50, Revenue.

18. Sanction of Government for posting to Nellikuppam a Sub-Inspector as an assistant to the Distillery Officer was obtained as a single officer could not satisfactorily cope with the work which devolved on him owing to the magnitude of Messrs. Parry and Co.'s operations there.

G.O., dated May 25, 1887, No. 510, Revenue.

19. Sanction for the entertainment of establishments consisting of one Assistant Inspector, one Sub-Inspector, one clerk and a few petty officers and peons required to work the Manakkudi Factory on the coast of the Madura District was obtained during the year.

G.O., dated March 21, 1887, Mis. No. 1810, Revenue.

20. The boundaries of the Negapatam Circle were made coincident with those of the taluk and sanction was obtained for the entertainment of an Assistant Inspector and a few menials for the more effective supervision of the preventive work in that Circle. Owing to heavy factory work it was found impossible for the Inspector to carry on the preventive work in an efficient manner without the aid of this additional staff.

G.O., dated October 14, 1886, No. 893, Revenue.

21. Sanction of the Secretary of State to the appointment of the Inspectors for the Pálghat and Madras Town Circles, mentioned in the last year's report, was received during the year. The Secretary of State, however, took exception to the large expenditure which has recently been incurred in connection with the re-organization of the Salt and Abkári Department in this Presidency, remarking that the sums sanctioned since 1878, aggregate about Rs. 3,15,000 per annum; he also made a comparison between the cost of administration of the Salt and Abkári Revenue in the Madras and Bombay Presidencies, which he considered as demonstrating, that the revenue in the latter Presidency is realized

G.O., dated October 21, 1886, No. 918, Revenue.

at a much less cost, and he therefore directed that the whole charge (Rs. 43,404) on account of the establishment in question including the cost of employing the two Inspectors (Rs. 7,800) should be reduced so as to bring the total increase of expenditure within the annual sum of Rs. 35,600. Practical effect was given to these instructions by the withdrawal of the Inspectors of the Nílgiris and Madanapalle Circles, the Salt and Abkári work of which during the last three years has been of too light a nature to justify their retention as separate Circles each under an Inspector. Pending the submission of the detailed scheme for their formal abolition the two Circles were placed under the charge of the Inspectors of the Coimbatore and Cuddapah Circles, respectively. The above arrangements leave the total number of Inspectors the same as before, and as no addition has been made to the number of Inspectors in the Rs. 300 and Rs. 350 grades, the cost is not increased by the employment of the Inspectors in the town of Madras and Pálghat instead of in the Nílgiris and Madanapalle Circles.

G.O., dated January 31, 1887, No. 107, Revenue.

22. The Pálghat Circle was actually formed during the year under report, but it was considered desirable to postpone the formation of the Madras Town Circle until a scheme in connection with the Madras Town Abkári could be worked out in detail.

G.O., dated March 2, 1887, No. 225, Revenue.

23. Sanction of Government for the transfer of the head-quarters of the Inspector, Kundapur Circle, from Kundapur to Udipi which is more central, was received during the year.

G.O., dated January 15, 1887, Mis. No. 222, Revenue.

24. The temporary transfer of the head-quarters of the Assistant Commissioner, Chatrapur Division, to Berhampore was sanctioned during the year on the ground that no suitable accommodation could be procured for that officer and his office at Chatrapur.

25. The review of the operations in the Province of Orissa, during the year 1886-87, will be found in Chapter XIV.

CHAPTER II.—LEGISLATION.

Legislation.

26. No legislation affecting the Department took place during the year under review. The draft of the Consolidated Salt Act, referred to in paragraph 21 of last year's Administration Report as having been submitted by the Commissioner in March 1886, was reviewed by the Board and is now before Government. Rules under Section 27, Clause (e) of the Salt Laws Amendment Act (Madras) I of 1882, were framed by the Local Government during the year for the regulation of export of Salt to British Indian Ports; these rules permit of the removal of Salt from a Salt Factory or Depôt, either on pre-payment of duty or under bond, and subject to the observance of certain conditions, one of which is that the export must be in square-rigged vessels or in steamers of not less than 300 tons burden, concede to the exporter an allowance on the actual wastage, not exceeding 5 per cent. on the whole shipment.

G.O., dated June 9 and July 30, 1886, Nos. 448 and 643, Revenue.

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

CHAPTER III.—DISTRICT GAZETTED OFFICERS.

Changes.

27. Mr. J. A. P. Sneyd, Second Grade Assistant Commissioner, and Acting Deputy Commissioner, was confirmed in the latter appointment in consequence of Mr. Willock's reversion to the Land Revenue Department. The other changes under this head are the promotion of one Assistant Commissioner (Mr. Bryce McMaster), from the fourth to the third grade; and the confirmation of Messrs. P. W. N. Farrer and E. R. R. Mainwaring in their acting appointments in the fourth grade of Assistant Commissioner. The appointment of the Assistant Commissioner (for the charge of the Chatrapur Division), mentioned in the last year's Report as vacant, was permanently filled up during the year. The vacancies caused by the deputation or absence on leave of Assistant Commissioners during the year were filled up by promotions of Inspectors.

28. The effect of the changes above referred to was as under :—

Assistant Commissioners.

Grade.	Pay.	Strength on March 31, 1886. Sanctioned.	Strength on March 31, 1886. Actual.	Strength on March 31, 1887. Sanctioned.	Strength on March 31, 1887. Actual.
	RS.				
1st	800	2	...	2	...
2nd	700	2	3	2	2
3rd	600	3	1	3	2
4th	500	3	5	3	6
Total ...		10	9	10	10

CHAPTER IV.—SALT FACTORIES AND DEPÔTS.

Closing of certain Salt Factories.

29. The Excise Factories of Harnad, Angali and Vaderhobli in the Kundapur Circle of the South Canara District, the abolition of which was sanctioned in G.O., dated February 11, 1885, No. 175, Revenue, were actually closed in March 1887. A small quantity of Salt remained in store at the end of that month and this the licensees relinquished to Government as the rent of the godowns would have amounted to more than they would have realized by its sale.

Extension of the Excise System.

30. The Excise System was extended during the year under review to the following Factories :—

Factories.	Districts.	Salt Divisions.
Nanpada	Ganjam	Chicacole.
Karasa ...	Vizagapatam	Do.
Kanuparti	Nellore	Nellore.
Vadasamanjeri ...	Chingleput	Chingleput.
Covelong	Do.	Do.
Tranquebar	Tanjore	Negapatam.
Morekolum	Madura	Tinnevelly.
Muturagunáthapatnam	Do.	Do.
Kuttanguli	Tinnevelly	Do.

31. Allowing for the above changes, the number of Salt Factories worked on the Excise System was 40, while the remaining 6 continued under Monopoly. A map showing the Factories under the Monopoly System and those under Excise will be found between pages 6 and 7. Proposals were submitted for the extension of the Excise System in the season of 1887 to Chinna Ganjam in the Nellore and Kattumavadi in the Negapatam Divisions, but were negatived by Government as the further extension of that system was not considered advisable pending their orders on the report of the Committee appointed to consider and report upon the quality of Salt.

G.O., dated January 18, 1887, No. 44, Revenue.

G.O., dated February 3, 1886, No. 85, Revenue.

Extension of the area of manufacture in certain factories.

G.O., April 26, 1886, No. 2481, Mis., Revenue.

32. Sanction was accorded during the year to the extension of the Neidavasal Factory in the Negapatam Division on the application of a native firm who undertook to acquire the lands and to execute all the works necessary for the purpose. The additional area brought under cultivation is 58 acres which is estimated to produce 70,000 maunds per annum.

33. Sanction was also obtained to reopen under the Excise System the abandoned pans at Pethankuppam in the South Arcot District. They consist of 92·62 acres and are estimated to produce 72,000 maunds per annum. It has since been decided, however, not to lease out this factory pending the settlement of the question as to the partial revival of monopoly.

G.O., dated February 28, 1887, No. 211, Revenue.

34. The area of manufacture at the marginally-noted factories was extended by the assignment of certain adjacent waste lands. The amount realized by the sale of the right to manufacture Salt therein for a term of ten years was Rs. 13,220-8-0, which was carried to the credit of Land Revenue.

—	Acre.	Cent.	Amount realized RS.	A.	P.
Konada	..	53	170	0	0
Kattur	13	97	165	0	[illegible]
Vayalur	173	87	7,530	0	0
Attipat	99	64	4,310	0	0
Vallur	16	14	1,030	0	0
Kamblimedu ..	..	14	7	8	0
Negapatam	6	97	18	0	0
Total ..	311	26	13,220	8	0

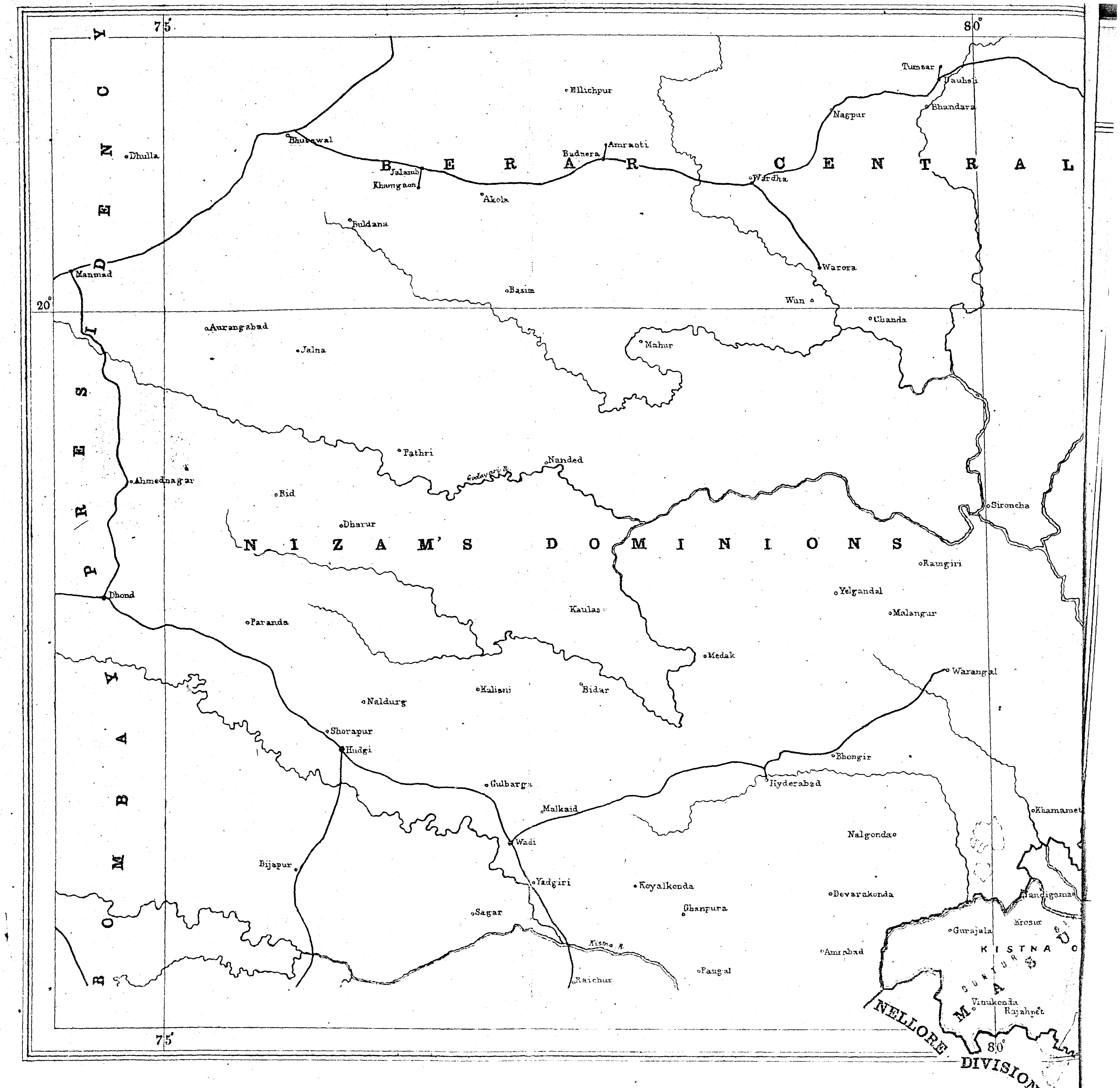
35. The Muturagunáthapatnam Factory which had been practically closed since 1882-83 resumed work in the year under report.

36. Applications continued to be received during the year from persons willing to construct works and reopen old factories on the Excise System. They were invariably rejected as it is not considered advisable to reopen factories the operations at which may be on too small a scale for profitable working and which might create additional claims which it would be difficult to satisfy should it be decided eventually to revert to Monopoly.

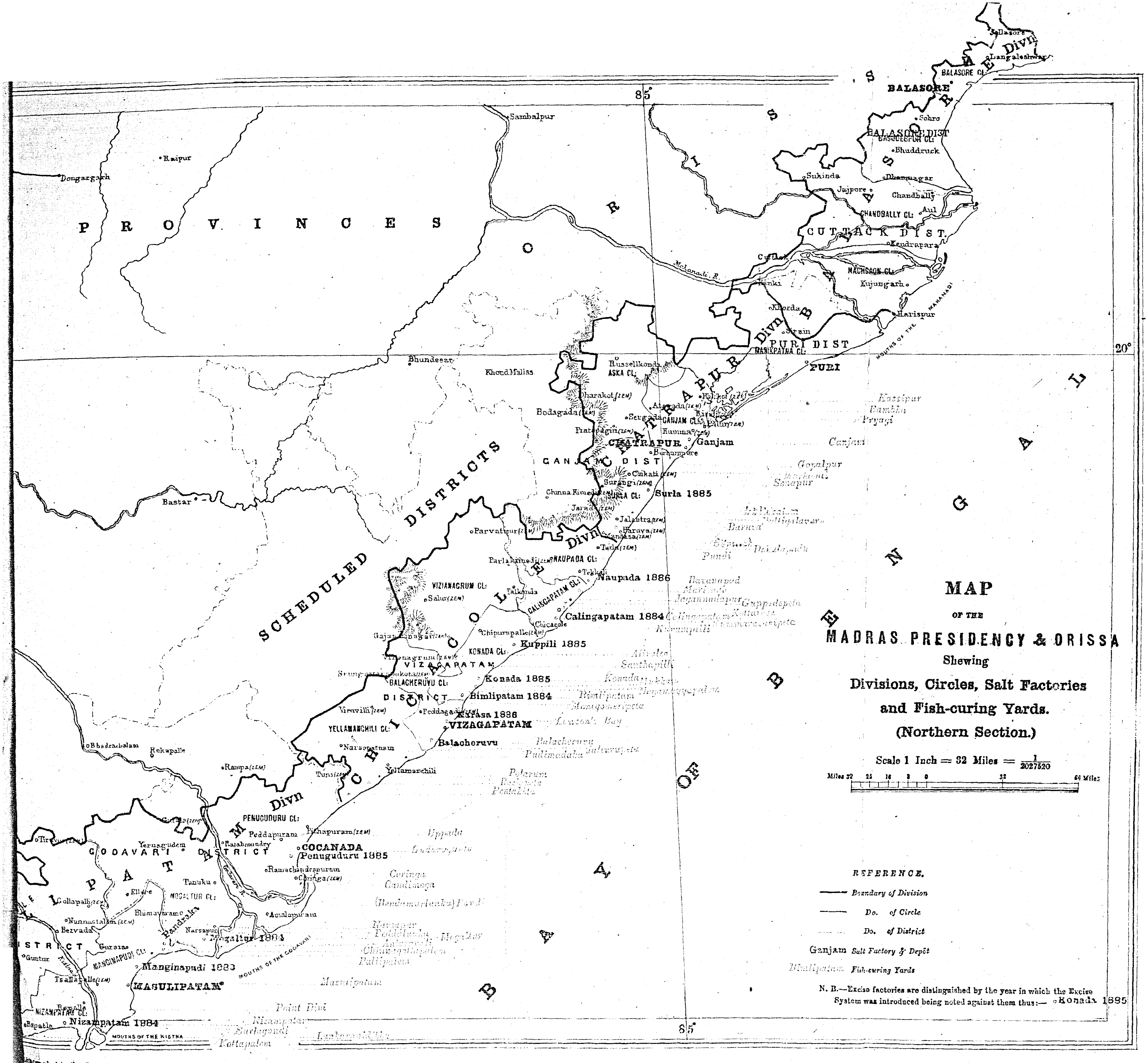
CHAPTER V.—ESTABLISHMENTS.

Establishments.

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



75°
80°
20°
BOMBAY PRESIDENCY
BERAR
CENTRAL
NIZAM'S DOMINIONS
Ellichpur
Tumsar
Bhandara
Nagpur
Bhusawal
Amraoti
Badnera
Dhulla
Jalamb
Khamgaon
Akola
Wardha
Buldana
Warora
Manmad
Basim
Wun
Chanda
Aurangabad
Jalna
Mahur
Pathri
Nanded
Godavari R.
Ahmednagar
Bid
Sironcha
Dharur
Rangiri
Yelgandal
Malangur
Dhond
Kaulas
Paranda
Medak
Warangal
Kaliani
Bidar
Naldurg
Shorapur
Hudgi
Bhongir
Gulbarga
Hyderabad
Malkaid
Khamamet
Nalgonda
Wadi
Bijapur
Yadgiri
Koyalkonda
Devarakonda
Sagar
Ghanpura
Nandigama
Gurajala
Kistna R.
KISTNA
Amrabad
GUNTUR
Raichur
Pangal
Vinukonda
Rajahpet
NELLORE DIVISION



Lithographed in the Survey Office Madras

	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	15 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	25	26	26	22	34	50	67	100	3	7	3	19	264	5,012	1	1	32	927	132	150	6,957	93,923
Sanctioned during the year ..	..	..	..	..	1	1	..	..	..	..	1	..	..	..	..	..	2	133	..	..	..	7	6	10	161	1,606
Abolished during the year ..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	7	40	..	..	1	15	8	11	84	631
Strength at the end 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	94,848

* The Abkári establishments which were employed on the 31st March 1886 in the Madras Deputy Collector's office and in the offices of the Collectors of the Vizagapatam, Malabar, Trichinopoly and Bellary Districts have now been included. Hence the difference between this and the similar statement in the Administration Report for 1885-86.

† Including non-continuous service men employed as line guards during the manufacturing season.

38. The marginal statement shows the number of Inspectors, Assistant Inspectors and Sub-Inspectors at the end of the year, as compared with the sanctioned scale. It will be seen that the sanctioned strength is not yet worked up to. The vacancies are filled by acting men.

Inspectors.	Sanctioned.	Actually employed.
1st grade	8	4
2nd "	12	10
3rd "	15	3
4th "	21	32
Total ..	56	49*
Assistant Inspectors.		
1st grade	26	15
2nd "	27	36
3rd "	26	23
Total ..	79	74
Grand Total ..	135	123
Sub-Inspectors.		
1st grade	22	12
2nd "	34	33
3rd "	50	41
4th "	68	54
5th "	98	124
Total ..	272	264

* Including Probationary Inspectors.

39. These figures include one Assistant Inspector and one Sub-Inspector sanctioned for the new Manakkudi Factory ordered to be opened under the Excise System, and one Assistant Inspector sanctioned for preventive work in the Negapatam Circle. On the clearance of stocks at Kundapur, five out of the seven Sub-Inspectors allotted for Factory duty were transferred to other work and the services of the remaining two were dispensed with. The total sanctioned strength of Sub-Inspectors as it stood at the end of the year was thus reduced to 272.

40. In the Administration Report for 1885-86, it was stated that the Pálghat and Madras Town Circles had not been formed pending the sanction of the Secretary of State. This was received during the year.

41. The entertainment of an additional Sub-Inspector and two peons for Bonded warehouses as found necessary was sanctioned during the year on condition of the distillers bearing the cost. Only two such establishments were entertained during the year. These have not been included in the above figures.

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

42. The following statement shows the alterations of Subordinate Establishments sanctioned during the year :—

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.				
Tuticorin ..	G.O., dated November 1, 1886, No. 948, Revenue.	Abolition of the Vaippar Factory and transfer of Schooner "Edith" to the Pearl Fishery Department.	1	..	18	10
Cuddalore ..	G.O., dated January 20, 1887, No. 56, Revenue.	Introduction of new arrangements for carrying the tappals between the factories.	..	..	..	5
Vattanam ..	G.O., dated March 21, 1887, Mis. No. 1810, Revenue.	Manakkudi Factory newly opened.	1	..	..	..
North Trichinopoly.	G.O., dated September 1, 1885, No. 988, Revenue.	Expiration of the period for which the clerk was sanctioned.	..	1	..	..
Town of Madras.	G.O., dated July 6, 1886, No. 555, Revenue.	Abolition of the system of supplying arrack by Government to shopkeepers.	5	..	22	..
		Additions.				
Tuticorin ..	G.O., dated November 1, 1886, No. 948, Revenue.	Increase of Preventive Establishments.	..	..	12	..
Vattanam ..	G.O., dated March 21, 1887, Mis. No. 1810, Revenue.	Manakkudi Factory newly opened.	2	..	12	7
Negapatam and Vedarniem.	G.O., dated October 14, 1886, No. 893, Revenue.	Efficient Abkári preventive work in the Negapatam Circle.	..	..	9	..
Presidency ..	G.O., dated June 24, 1886, No. 516, Revenue.	Distillery guards.	..	..	100	..

43. During the year under report sanction was obtained for the entertainment of seven Superintendents and eight peons for the supervision of five Fish-curing yards newly opened as shown in the margin. Sanction was also obtained for the substitution of departmental petty officers for four non-departmental Superintendents whose supervision was found unsatisfactory. Special temporary establishments of three petty officers and three peons were also sanctioned during the year for three Fish-curing yards in the Chingleput Division which had previously been supervised by the Factory establishments, as the services of the latter at these yards could not be spared during the manufacturing season. Five Superintendents and five peons were abolished during the year by the closing* of the yards in the Calicut Division, which were not resorted to by the fishermen. The details of the sanctioned strength of the Combined Salt and Abkári Department, as it stood at the end of 1886-87, will be found in Appendix M.

Fish-curing Establishments.

Battigalavuru—
G.O., dated August 24, 1886, No. 737, Revenue.
Kumaravanipeta—
G.O., dated July 6, 1886, No. 3964, Revenue.
Gudarugunta—
G.O., dated February 8, 1887, No. 145, Revenue.
Pudiappu—
G.O., dated January 25, 1887, No. 87, Revenue.
Deria Bahadurgur—
G.O., dated March 2, 1887, No. 225. Revenue.

* G.O., dated 17th November 1886, No. 996, Revenue and G.O., dated 2nd March 1887, No. 225, Revenue.

Casualties—Dismissals.

44. One hundred and eighty-four officers were dismissed during the year, as against two hundred and fifty-eight in the preceding year.

45. Of the total number of officers dismissed, one hundred and eighty-one were menials, twenty-three of whom were dismissed after magisterial 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.

46. One Sub-Inspector was dismissed for desertion and continued absence without leave. Two clerks were dismissed, one for absconding, and the other, who was also shroff, for complicity in the abstraction of a bag containing Rs. 410 from the Factory treasury during the packing of a remittance.

Minor punishments.

47. Minor punishments (suspensions, reductions, &c.,) were imposed in 830 cases, as against 798 in the preceding year. They include the case of an Inspector reduced to the grade of Assistant Inspector for inefficiency, mismanagement and general neglect of duty; of an Inspector reduced from the third to the fourth grade for neglect of duty; of an Assistant Inspector reduced for irregularities in the Circle of which he was in charge; of an Assistant Inspector reduced for insubordination; and of an Assistant Inspector suspended for having applied for leave under false pretences. 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.

Resignations.

48. One hundred and seventy-four officers, mostly petty officers and peons, resigned their appointments during the year, against three hundred and twelve in the preceding year.

General remarks.

49. 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 on the whole there was an improvement in this respect, the proportion of punishments of all kinds to total strength having fallen from 15·8 to 14·4 per cent. There was an increase in the minor punishments imposed chiefly in the Chingleput and Arcot Divisions.

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.	1885-86	133	3	4	..	..	7	5·3
	1886-87	135	..	4	1	..	5	3·7
Sub-Inspectors	1885-86	273	3	2	9	1	15	5·5
	1886-87	272	1	..	6	4	11	4·0
Clerks and Shroffs ..	1885-86	244	1	6	6	4	17	6·9
	1886-87	324	2	2	2	6	12	3·7
Menials	1885-86	6,009	251	134	371	261	1,017	16·9
	1886-87	6,303	181	79	344	382	986	15·6
Total ..	1885-86	6,659	258	146	386	266	1,056	15·8
	1886-87	7,034	184	85	353	392	1,014	14·4

50. During the year fifteen appeals were presented to the Commissioner against punishments imposed by Officers of the Department. The decisions appealed against were revised in four cases only. In the remaining cases the punishments were confirmed.

CHAPTER VI.—SEASON, MANUFACTURE AND STORAGE.

Season most unfavourable.

51. The season was most unfavourable for the manufacture of Salt. The total rainfall registered during the year at almost all the Salt Factories on the East Coast of the Presidency was considerably in excess of the quantity registered during the preceding year. Both at the Ganjam and Surlá Factories of the Chatrapur Division manufacture was greatly retarded by untimely rains. The fence round the Factory at Surlá was destroyed by floods. The coverings of the heaps of Monopoly Salt were damaged and the supply channels silted up. Frequent heavy showers in May and in the early part of June seriously interfered with manufacturing operations in the Chicacole Division and virtually put an end to manufacture. The rainfall was particularly heavy in October, and on the 23rd and 24th November a cyclone of great severity swept over the Vizagapatam District and caused serious damage to the works and the coverings of Salt heaps in the Balacheruvu and Konada Circles. The Gazwaka road leading to the Balacheruvu Factory was breached in several places, the floods rising above it. In the Masulipatam Division the rains in May, followed by a heavy fall in June, stopped manufacture in some cases. The rainfall in August was so heavy throughout the Division and the Godávari freshes so high that the lock at Dowlaishwaram gave way and a considerable portion of the Delta taluks suffered from floods. The rainfall in October was equally heavy. The heavy rains greatly damaged many of the works at all the Factories. Two cyclonic storms, one on the 13th and the other on the 23rd May, visited the Chingleput Factories and manufacture was practically stopped throughout the Division in that month. At most of the Factories in the Nellore Division manufacture was stopped by the heavy rains in May. On the 9th November a severe cyclone visited the Factories of the Nellore Division and the Northern Factories of the Chingleput Division. Several permanent buildings were unroofed and temporary structures levelled to the ground, many trees were uprooted, the bunds, bridges, boats, fences, patrol paths, &c., at several Factories in the two Divisions were seriously injured, and in the May storms large quantities of Salt in the pans, amounting to nearly two lakhs of maunds, ready for scraping and on the drying grounds awaiting storage, were washed away; the coverings of many Salt heaps also suffered severely. In the Factories of the Negapatam Division and in the Vattanam Circle of the Tinnevelly Division manufacture was much retarded owing to frequent heavy falls of rain in almost every month of the year and more especially in May and the subsequent months. Considerable damage was done to the works in the Cuddalore and Tranquebar Circles of the Negapatam Division by the cyclone of May. The coverings of Salt heaps were also considerably damaged. A boat transporting 140 maunds of Salt from Vedarniem to Negapatam for storage foundered during the storm in the Vedarniem Canal and the whole of the Salt was lost.

52. The loss of Salt awaiting storage on the drying grounds in the several Divisions is estimated as under:—

Division.	Indian Maunds.
Chatrapur	100
Chicacole	8,207
Masulipatam	11,000
Nellore	84,574
Chingleput	11,074
Negapatam	22,387
Tinnevelly	400
Total ...	1,37,742

The amount of stored Salt lost through the destruction of the coverings of heaps cannot be accurately stated until the heaps are sold. At some of the Excise Factories manufacturing operations were retarded in consequence of the neglect of the licensees to carry out necessary works early in the season.

Manufacture.

53. 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 48,09,138 against 57,19,961 maunds in the previous year as shown below:—

Divisions.		Quantity received into Store. 1885-86.	1886-87.	Increase or decrease per cent.	
		I. MDS.	I. MDS.		
Chatrapur	Monopoly	3,35,945	3,85,632	+	14·79
	Excise	2,00,880	2,01,645	+	00·58
Chicacole	Monopoly	4,43,890	...		...
	Excise	5,12,284	7,57,422	+	47·85
Masulipatam	Monopoly	...	...		...
	Excise	2,82,256	5,18,774	+	83·79
Nellore	Monopoly	2,67,998	1,16,957	—	56·35
	Excise	4,47,494	3,16,191	—	29·34
Chingleput	Monopoly	3,82,028	...		...
	Excise	11,27,176	11,65,155	+	3·36
Negapatam	Monopoly	92,267	...		...
	Excise	8,07,079	3,50,402*	—	56·58
Tinnevelly	Monopoly	75,848	...		...
	Excise	7,44,816	9,96,960	+	33·85
Calicut	Excise	...	...		...
Total ...	Monopoly	15,97,976	5,02,589	—	68·54
	Excise	41,21,985	43,06,549*	+	4·47
	Grand Total ...	57,19,961	48,09,138	—	15·92

	I. MDS.
1876-77	75,73,695
1877-78	48,10,078
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*

* Including Excise Salt.

54. The decrease in the outturn of Government Salt was due to the extension of the Excise System. It was not, however, made up for by the increase under Excise. The net decrease of 9,10,823 maunds was due to the unfavourable character of the season and to entire absence of manufacture at some factories at which the stocks were large. The quantities manufactured in the ten preceding years are noted in the margin.

Results of the working of the Steam Pumps.

55. Steam Pumping Machinery was used at Karasa, in the Vizagapatam District, by Messrs. Stuart Hall and Co., and at Manambadi (Porto Novo) in the South Arcot District, by Messrs. Best and Co. of Madras. At Karasa, Messrs. Stuart Hall and Co. commenced work on December 18, 1885, and they brought under cultivation an area of 116·03 acres as compared with 93·05 acres in 1885-86, but no salt was actually collected from the additional area. Salt was first scraped on February 1, 1886, and the scrapings continued up to June 11, 1886. The total quantity of Salt brought into store was only 37,653 maunds as compared with 64,906 maunds in the preceding year. The decrease was entirely due to the unfavourable character of the season as rain continually destroyed the Salt under formation. The period of manufacture lasted about six months during the year against seven months in the preceding year. The cost of salt was about annas 2 and pies 2 per maund. The firm was of course greatly disappointed with the results obtained. They appear desirous to come to terms with other licensees for the irrigation of the whole of the Factory by means of their steam pump and it is hoped that some such arrangement may be made during the ensuing season. The result of the work done at Manambadi by Messrs. Best and Co. during the year was also unsatisfactory. Only 16,674 maunds of Salt were brought into store against 27,024 maunds in the preceding year and the expenditure incurred in working the machinery is reported to have been Rs. 2,131-2-4 as particularized in

* Exclusive of 31,200 maunds manufactured in the season of 1887 but taken into store in 1886-87.

he margin, or annas 2 pie 1 per maund of Salt produced, against Rs. 2,615-10-4 or anna 1 pies 7 per maund in the preceding year. Messrs. Best and Co. have excavated 19 brine pits in the 56-cawny plot. They evidently think that it is cheaper to bale the brine than lift it by pump. The whole of the 16-cawny plot as also the greater portion of the 56-cawny plot is at present supplied with brine by means of the steam pump. But the firm appears to contemplate giving up working the pump altogether and depending solely on brine pits. The Assistant Commissioner, Negapatam Division, attributes the unsatisfactory work turned out during the year to bad supervision exercised by their native agent or manager who, it is reported, is far too old to look after the work in an efficient manner. But as remarked by the Deputy Commissioner, Southern Division, the adverse character of the season is undoubtedly answerable for the short outturn of Salt and therefore for the excessive expenditure as compared with the yield of the season.

	RS.	A.	P.
Cost of establishment ..	534	2	8
Repairs ..	226	7	5
Cost of fuel ..	1,370	8	3
Total ..	2,131	2	4

CHAPTER VII.—PROGRESS OF THE EXCISE SYSTEM.

Excise System in operation in forty factories.

56. During the year under report the Excise System was extended to the Naupada, Konada, Kanuparti, Vadasamanjeri, Covelong, Tranquebar, Morekolam, Muturagunáthapatnam, and Kuttanguli Factories so that it was in operation in 40 Factories altogether.

Quantity manufactured.

57. The quantity of Salt manufactured under the Excise System amounted to 43,37,749, against 41,21,985 maunds, while the number of Factories at which it was in operation was 40 against 31 in the preceding year. The slight increase in the outturn was by no means proportionate to the number of Factories worked under Excise. In the Mogaltur and Tada Circles and in the Nellore and Negapatam Divisions, the licensees delayed the execution of the works which had to be completed by them before permission to manufacture could be given. This delay in the commencement of manufacture coupled with the unfavourableness of the season, seriously affected the outturn of the year.

Price of Excise Salt.

58. The most noticeable feature of the year was the extraordinary increase in the price of Salt realized by the licensees. The subjoined statement shows the maximum, minimum and average prices realized in each of the East Coast Divisions of the Presidency.

Division.	Maximum price.	Minimum price.	Average price.
	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	0 3 6	0 3 3	0 3 5·7
Chicacole	0 7 9	0 2 3	0 4 5·6
Masulipatam	0 12 0	0 2 3	0 4 9·5
Nellore	0 8 0	0 0 1	0 3 9·9
Chingleput	0 12 0	0 3 0	0 6 8·2
Negapatam	1 0 0	0 2 6	0 7 1·0
Tinnevelly	0 14 1	0 3 0	0 6 1·0
Average ..	..	..	0 5 7·3

In the Chatrapur Division the Excise System was in force only in the Surlá Circle, the Ganjam Factory being worked under monopoly. The licensees of the Surlá Factory sold Salt at 3 annas 6 pies and 3 annas 3 pies per maund. Most of the Inland traders preferred Ganjam Salt. The highest prices in the Chicacole Division were obtained at the Konada Factory at which as well as at the adjacent Factories, Bimlipatam and Kuppili, the demand is generally equal to, if not in excess of, the supply. There was a considerable diversion of the trade to Balacheruvu, the only Monopoly Factory in the Division. In the Masulipatam Division all the Factories, except Pandraka, were under the Excise System. The Penuguduru licensees entered into an agreement with a capitalist who held the bulk of the stock and was therefore able to raise the average price of Salt at the Factory to over 7 annas 5 pies; 8 annas was a very common price, and he was occasionally able to get as much as 12 annas per maund. There were large stocks at Manginapudi and Nizampatam, and consequently the licensees were unable to charge more than 3 annas 11 pies per maund. In the Nellore Division, there were two Monopoly Factories, Chinna Ganjam and Dugarázpatnam. Hence the lowness of

the average price realized by the licensees. At Pákala, Iskapalle and Kanuparti it never fell below 3 annas per maund. At Kistnapatam it varied from 1 pie to 8 annas per maund. About 1,08,000 maunds were sold at rates below 3 annas. These low rates were the result of a temporary difference between the local capitalists and are not likely to recur. In the whole Division 2,56,000 maunds were sold at 3 annas and 1,40,000 maunds were sold at 6 annas. As stocks fell prices rose, till at last they reached a rate of 8 annas per maund at Kistnapatam. In the Chingleput Division the rates at which Salt sold varied from 3 to 12 annas a maund. The high rates that ruled during the greater portion of the year were partly due to the depletion of stocks throughout the Presidency caused by the general stoppage of manufacture by the rainfall of May 1886, which enabled the holders of stocks to raise their rates considerably; and in part to the fact that up to the end of September last the whole of the stock in the Madras Depôt was held by the Madras Salt Trading Company (Limited) which was therefore able to command the market. In check of this monopoly considerable supplies were obtained by other merchants from the Nellore Division at comparatively low rates. After the storage of the Covelong Salt in September, this monopoly was not so complete as the Southern India Merchants Company (Limited) was then in a position to commence sales and about the same time the West Coast became open on the cessation of the South-West Monsoon and Bombay Salt was brought by rail from Beypore as far as Tirupatúr. The effect of this competition was to keep prices at the Madras Salt Depôt at or below 8 annas a maund. In the Tada Circle prices at first were not so high though during the later months of the year they were practically identical with those prevailing at the Madras Salt Depôt. In the Merkanam Circle very high prices were obtained. This Salt is preferred in certain local marts of South Arcot and the quantity available being very small, the licensees were able to realize prices slightly higher than those prevailing at Cuddalore. In the Negapatam Division prices were very high, the stock in almost all the Factories being practically exhausted during the year. The Native firm of Subbiah Pandaram and Co. have a monopoly throughout almost the whole of the Tanjore District. There was therefore no competition and, owing to the scarcity of Salt, this firm was able to realize almost any price they liked to ask for their Salt. This firm is working the whole of the Tranquebar, Negapatam, Vedarniem and Adirámpatam Circles (with the exception of a few sets of pans in the Negapatam and Adirámpatam Circles), and before the end of the year they will probably own all the pans in the above-mentioned Factories as they can of course afford to undersell any competitors in the Negapatam and Adirámpatam Circles. Prices are therefore not likely to fall in this Division. In the Tinnevelly Division prices averaged about 6 annas. The highest prices prevailed at Morekolam and Vattanam. At Muturagunáthapatnam the highest rate was 8 annas 3 pies and at the other Factories 8 annas per maund. No doubt these prices were due to some extent to the depletion of stocks in the Negapatam Division. The greater part of the Salt sold at 3 annas per maund was purchased by Government for the Fish-curing supply. In the Morekolam and Vattanam Circles prices were raised by the agents appointed by the licensees. Having no competition these agents raised prices so high that sales began to fall off and a quarrel took place between the licensees and their agents.

59. As stated in the last two reports, the consumer has not derived any advantage in price through the change from Monopoly to Excise. Licensees have everywhere formed themselves into companies or placed themselves in the hands of capitalists with results almost invariably unfavourable to the consumer. The season has been an unfortunate one in many parts, but that the increase of price is not due to that cause alone is evident from the fact that it is universal except in the neighbourhood of large Factories still worked under the Monopoly System. No further extensions of the Excise System have been ordered during the year under review, but the high prices have attracted the attention of the Government of India and the Secretary of State, and a special report has already been submitted on the subject. As the whole question has been very fully dealt with therein, it is unnecessary to discuss it at greater length in this report.

CHAPTER VIII.—STOCKS AND ISSUES.

Stocks and Issues.

60. 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.	Stock at the beginning of the year: Wastage remaining to be written off.	Stock at the beginning of the year: Total.	Received into Store during the year: From Manufacturers.	Received into Store during the year: By Importation.	Received into Store during the year: Gain by weighment.	Received into Store during the year: Miscellaneous Receipts.	Received into Store during the year: From Tinnevelly Division.	Received into Store during the year: Total.	Total on hand and received.	Expended during the year: Home and Inland Consumption.	Expended during the year: Supplied for curing fish.	Expended during the year: Exported by sea.	Expended during the year: Sold to French Government.	Expended during the year: Sent to Negapatam and Calicut Divisions.	Expended during the year: Total.	Wastage written off: Ordinary.	Wastage written off: Special.	Total expended.	Balance: Actual quantity in Store.	Balance: 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	3,81,970	5,439	3,87,409	3,85,632	..	89	1	..	3,85,722	7,73,131	5,05,561	3,574	..	..	(d) 1	5,09,136	14,187	2	5,23,325	2,40,566	9,240
Chicacole	6,45,091	13,401	6,58,492	(a) ..	..	..	196	..	196	6,58,688	1,59,204	6,216	..	..	..	1,65,420	22,688	..	1,88,108	4,67,658	2,922
Masulipatam ..	1,88,955	2,087	1,91,042	8,882	..	..	..	..	8,882	1,99,924	54,191	4,540	..	1,080	..	59,811	5,299	58	65,168	1,33,423	1,333
Nellore	4,76,938	14,033	4,90,971	1,16,957	..	..	..	..	1,16,957	6,07,928	4,25,714	2,712	..	..	..	4,28,426	34,205	7	4,62,638	1,35,015	10,275
Chingleput	10,69,169	6,570	10,75,739	..	..	..	840	..	840	10,76,579	8,85,261	3,617	..	42,246	(e) 4	9,31,128	83,663	154	10,14,945	36,808	24,826
Negapatam	86,760	997	87,757	..	..	..	4,662	12,000	16,662	1,04,419	32,775	7,035	..	12,000	(d) 1	51,811	5,558	..	57,369	46,324	726
Tinnevelly	43,691	21,144	64,835	..	..	..	1,17,357	..	1,17,357	1,82,192	23,763	12,251	..	..	(f) 1,12,001	1,48,015	22,146	..	1,7[illegible]161	11,389	642
Calicut (West Coast).	80,840	1,230	82,070	..	5,000	284	3,988	1,00,000	1,09,272	1,91,342	..	83,073	..	4,100	(g) 16	87,189	614	1,713	89,516	1,00,002	1,824
Total of Govt. Salt.	29,73,414	64,901	30,38,315	5,11,471	5,000	373	1,27,044	1,12,000	7,55,888	37,94,203	20,86,469	1,23,018	..	59,426	1,12,023	23,80,936	1,88,360	1,934	25,71,230	11.71,185	51,788
EXCISE SALT.																					
Chatrapur	70,479	1,815	72,294	2,01,645	..	..	..	..	2,01,645	2,73,939	1,06,842	..	..	..	(h) 1	1,06,843	3,570	..	1,10,413	1,62,310	1,216
Chicacole	1,03,123	5,108	1,08,231	(b) 7,57,462	..	3	..	..	7,57,465	8,65,696	6,92,204	(c) 190	100	..	..	6,92,494	19,720	..	7,12,220	1,40,294	13,182
Masulipatam ..	2,96,941	4,715	3,01,656	5,18,774	..	2	..	..	5,18,776	8,20,432	4,52,324	..	..	..	..	4,52,324	20,119	..	4,72,443	3,41,638	6,351
Nellore	3,57,614	5,720	3,63,334	3,16,191	..	6	..	..	3,16,197	6,79,531	6,35,672	..	..	..	..	6,35,672	23,312	..	6,58,984	14,711	5,836
Chingleput	1,43,372	27,744	1,71,116	11,65,155	..	229	..	..	11,65,384	13,36,500	8,72,883	..	..	..	..	8,72,883	34,501	..	9,07,384	3,90,073	39,043
Negapatam	3,56,913	16,543	3,73,456	3,81,502	..	288	300	..	[illegible]	[illegible]	6,55,803	(c) 4,599	..	..	(i) 88	6,60,490	42,286	..	7,02,776	41,185	11,685
Tinnevelly	9,05,896	21,005	9,26,901	9,96,960	..	58	..	..	9,97,018	19,23,919	10,88,653	(c) 1,17,357	..	..	..	12,06,010	43,473	..	12,49,483	6,42,460	31,976
Calicut (West Coast).	23,619	1,246	24,865	..	..	..	..	..	..	24,865	15,503	(c) 2,050	..	..	(k) 1,038	19,491	3,992	..	23,483	..	1,382
Total of Excise Salt.	22,57,957	83,896	23,41,853	43,37,789	..	586	300	..	43,38,675	66,80,528	45,49,884	1,25,096	100	..	1,127	46,46,207	1,90,979	..	48,37,186	17,32,671	1,10,671
IMPORTED SALT. *Duty-paid Salt.*																					
Chingleput (Madras).	..	..	..	..	638	..	..	..	638	638	638	..	..	..	..	638	..	..	638	..	..
Calicut (West Coast).	..	..	..	..	10,98,543	..	..	..	10,98,543	10,98,543	10,93,543	..	..	..	(j) 5,000	10,98,543	..	..	10,98,543	..	..
Total of *Duty-paid Salt*	..	..	..	..	10,99,181	..	..	..	10,99,181	10,99,181	10,94,181	..	..	..	5,000	10,99,181	..	..	10,99,181	..	..
Duty-bearing Salt.																					
Chicacole	..	..	..	..	7	..	..	..	7	7	7	..	..	..	..	7	..	..	7	..	..
Chingleput (Madras).	..	..	..	..	1,084	..	..	..	1,084	1,084	1,084	..	..	..	..	1,084	..	..	1,084	..	..
Negapatam	..	..	..	..	3	..	..	..	3	3	3	..	..	..	..	3	..	..	3	..	..
Tinnevelly	..	..	..	..	10	..	..	..	10	10	10	..	..	..	..	10	..	..	10	..	..
Calicut (West Coast).	..	..	..	..	101	..	..	..	101	101	101	..	..	..	..	101	..	..	101	..	..
Total of *Duty-bearing Salt* ..	..	..	..	..	1,205	..	..	..	1,205	1,205	1,205	..	..	..	..	1,205	..	..	1,205	..	..
Grand Total ..	52,31,371	1,48,797	53,80,168	48,49,260	11,05,386	959	1,27,344	1,12,000	61,94,949	1,15,75,117	77,01,739	2,48,114	100	59,426	1,18,150	81,27,529	3,79,339	1,934	85,08,802	29,03,856	1,62,459

(a) Spontaneous Salt collected at Pandraka.
(b) Includes 40 maunds of Swamp Salt.
(c) Sold by excise licensees to Government for supply to Fish-curing yard, &c., and included in miscellaneous receipts of Government Salt.
(d) Sent to the Salt Committee.
(e) Sold for use in manufactures at reduced rate.
(f) One maund sent to the Salt Committee.
(g) Six maunds lost by a boatman from whom the value thereof was recovered and ten maunds issued for use in manufactures.
(h) Purchased by Government to be sent to the Salt Committee.
(i) 87 maunds lost in transit the duty on which has been collected from the contractor and one maund sent to the Salt Committee.
(j) Purchased by Government for supply to the French Government at Mahé.
(k) Relinquished to Government, the Factories having been closed.

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

—	Actual Stock on hand on April 1, 1886.	Received exclusive of transfers.	Expended: Passed into Consumption.	Expended: Wastage written off.	Expended: Total.	Actual Stock on hand on April 1, 1887.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Government Salt	29,73,414	(a), (c) 6,43,888	22,68,933	1,90,294	24,59,227	11,71,185
Excise Salt	22,57,957	(b) 42,12,540	45,20,071	1,90,979	47,11,050	17,32,671
Imported Salt	..	(d) 10,95,386	10,95,386	..	10,95,386	..
Total ..	52,31,371	59,51,814	78,84,390	3,81,273	82,65,663	29,03,856

(a) Inclusive of } 1,26,135 maunds of Excise Salt purchased by Government for supply to Fish-curing yards, &c.
(b) Exclusive of }
(c) Inclusive of } 5,000 maunds of Duty-paid Salt purchased by Government for supply to French Government
(d) Exclusive of } at Mahé.

62. The stocks of Government Salt in the Presidency decreased during the year by 18,02,229 maunds and those of Excise Salt by 5,25,286 maunds. Taking both Government and Excise Salt together, the stock in hand at the end of the year on the East Coast was sufficient to last for only five months as shown in the margin.

Stocks—locally manufactured Salt.

Division.	Stock at end of 1886-87.	Period for which stock should suffice.
	MDS.	Months.
Chatrapur	4,02,876	$9\frac{3}{4}$
Chicacole	6,07,952	$8\frac{1}{4}$
Masulipatam	4,75,061	10
Nellore	1,49,726	$2\frac{1}{4}$
Chingleput	4,26,881	$2\frac{1}{4}$
Negapatam	87,509	$1\frac{1}{2}$
Tinnevelly	6,53,849	$8\frac{1}{2}$
Total ..	28,03,854	5

The stocks were everywhere unusually low especially in the Nellore, Chingleput and Negapatam Divisions. In the Masulipatam Division, however, stocks increased from nine to ten months' supply. In the Chatrapur Division the quantity manufactured was greater than in the preceding year, but the stocks at the end of the year were lower. This was due to the heavy demand from Puri where there was practically no manufacture. In the Chicacole Division, there was no manufacture at Balacheruvu as the stocks in store were considered sufficient to meet the demand. In the other Factories of the Division, with the exception of Naupada, the quantity stored fell short of the figures of the preceding year owing to the early date at which the rains set in. There was a heavy decrease in the quantity stored in the Nellore and Chingleput Divisions, owing to the early rains which prevented manufacture after May 24th in almost all the Factories of these Divisions. In the former Division the decrease was also due to the failure of manufacture at Dugarázpatnam on account of the short supply of brine, and to the late commencement of manufacture at Pákala and Iskapalle owing to the apathy of the licensees who failed to execute the petty construction and repair works necessary before permission could be accorded to commence manufacture. Over 84,000 maunds were also destroyed by rain. More than half this quantity was Excise Salt which was lying on the drying grounds, the licensees having omitted to take the ordinary precautions against rain by covering their Salt. In the Chingleput Division the heavy storms which occurred in May 1886, not only put a stop to manufacture, but destroyed about 1,93,000 maunds of Salt in the pans and on the drying grounds. In the Negapatam Division, the Kattumavadi Factory which is retained under the monopoly system was not worked as the stock there was considered sufficient. In the rest of the Factories with the exception of Vedarniem, there was a marked decrease in the quantity manufactured which was due to the adverse character of the season and to manufacture having been impeded by the cyclone of May. Manufacture practically closed by the end of July. It was also much retarded in the Vattanam Circle of the Tinnevelly Division by the untimely rains and by a storm at the commencement of May 1886, which inundated the pans.

Imports—

63. There was an increase of 1,84,389 maunds in the quantity of Salt imported on private account as compared with the preceding year—1,84,339 maunds under duty-paid; and 50 maunds under duty-bearing, imports. The increase was due to the depletion of stocks in the Chingleput

Division, in consequence of which some of the tracts usually supplied with Salt from the Madras Salt Depôt drew their supply from the West Coast.

64. The duty-paid imports amounted to 11,16,530 maunds as per manifests, of which 10,77,958 maunds were from the Bombay Presidency, 20 maunds from Calcutta and 38,552 maunds from Goa. The wastage in transit amounted to 17,349 maunds or 1·55 per cent., and the actual quantity landed to 10,99,181 maunds, of which 2,73,564 maunds were cleared in South Canara, 8,19,979 maunds in Malabar, and 5,000 maunds were purchased by Government for supply to the French Government at Mahé. The remaining 638 maunds were imported into the port of Madras. Details will be found in Appendix D.

duty-paid;

65. The duty-bearing imports amounted to 1,205 maunds, of which 1,116 maunds were English Table Salt.

and duty-bearing

Issues.

66. In the total quantity of Salt issued, there was an increase of 84,950 maunds as shown below :—

—	1885-86.	1886-87.	Increase or Decrease.
	MAUNDS.	MAUNDS.	MAUNDS.
Issued for Home and Inland consumption	76,84,154	77,01,739	+ 17,585
Do. Fish-curing	1,16,846	1,23,018	+ 6,172
Do. Export	24,600	100	— 24,500
Sold to French Government	60,088	59,426	— 662
Miscellaneous	* 39,891	† 1,26,246	+ 86,355
Total ...	79,25,579	80,10,529	+ 84,950

67. 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 an increase of 17,585 maunds as detailed below :—

Divisions.	1885-86.	1886-87.	Increase or Decrease.	
			Quantity.	Per cent.
	MAUNDS.	MAUNDS.	MAUNDS.	
Chatrapur	4,19,681	6,12,403	+ 1,92,722	+ 45·92
Chicacole	8,79,207	8,51,415	— 27,792	— 3·16
Masulipatam	5,42,515	5,06,515	— 36,000	— 6·63
Nellore	8,43,679	10,61,386	+ 2,17,707	+ 25·80
Chingleput	22,01,835	17,59,866	— 4,41,969	— 20·07
Negapatam	9,81,560	6,88,581	— 2,92,979	— 29·84
Tinnevelly	8,67,178	11,12,426	+ 2,45,248	+ 28·28
Calicut	9,48,499	11,09,147	+ 1,60,648	+ 16·93
Total ...	76,84,154	77,01,739	+ 17,585	+ 0·22

68. The increase in sales in the Chatrapur Division is due chiefly to the depletion of stocks in Orissa. The decrease in Chicacole is ascribed to the late date at which the Brinjaris arrived on account of the heavy monsoon. The decrease in Masulipatam is due chiefly to the high prices demanded by the licensees at Penuguduru. The increase in Nellore was due to the large purchases made at Pákala and Kistnapatam by Madras merchants owing to the lowness of stocks in Madras and the consequent enhancement

* Consists of 39,879 maunds of Excise Salt sold to Government for fish-curing purposes and 12 maunds of Salt sent to the Salt Committee.

† Consists of 125,096 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, the excise factories in South Canara having been closed, 14 maunds issued for use in manufactures and 5 maunds sent to the Salt Committee.

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in the price of Salt at the Madras Depôt. The decrease in Chingleput is due, as stated above, to the failure of stocks. The decrease in Negapatam is due partly to the high prices demanded by the licensees and partly to want of stocks at several Factories. The increase in Tinnevelly is ascribed partly to the reduced price at which Salt was sold by the Tuticorin licensees and partly to the increased demand for Tuticorin Salt in the tracts usually supplied from the Tanjore Factories. The increase in the Calicut Division is chiefly in the imports and is accounted for by the demand from Coimbatore, the greater portion of which district is generally supplied from Madras.

69. The sales of Excise Salt increased by 9,37,523 maunds. This is the natural result of the extension of the Excise System. The decrease in Chatrapur was due to the diversion of the trade to Ganjam, the price at which Excise Salt was sold in Surlá having been more than 3 annas per maund *ex* duty, that in Chingleput, Negapatam and Calicut was due chiefly to the high prices demanded by the licensees and exhaustion of stocks. 1,25,096 maunds of Excise Salt were purchased by Government from the licensees for supply to the Fish-curing yards in the Chicacole, Negapatam, Tinnevelly and Calicut Divisions, and for the use of the French Government at Karikal. Of this 1,00,000 maunds were sent to the West Coast. There was no export of Salt as the new Rules did not come into force till after the expiration of the year. Moreover export could hardly be expected in a season in which stocks were so low.

Sales of Excise Salt.

Divisions.	1885-86.	1886-87.	Difference.
	MDS.	MDS.	MDS.
Chatrapur ..	1,25,881	1,06,842	— 19,039
Chicacole ..	4,03,108	6,92,494	+ 2,89,386
Masulipatam ..	3,35,672	4,52,324	+ 1,16,652
Nellore	3,24,470	6,35,672	+ 3,11,202
Chingleput ..	9,86,902	8,72,883	— 1,14,019
Negapatam ..	8,33,717	6,60,489	— 1,73,228
Tinnevelly ..	6,59,822	12,06,010	+ 5,46,188
Calicut	39,110	19,491	— 19,619
Total ..	37,08,682	46,46,205	+ 9,37,523

Sales to the French Government.

70. The quantity of Salt supplied to the French Government during the year was 59,426 maunds as against 60,088 maunds in the previous year. The decrease is trifling and calls for no remark.

Increase in Home and Inland Consumption explained.

71. It will be seen that there was a small increase of 17,585 maunds in the quantity cleared for consumption within the Presidency and in the Territories supplied therefrom. This is the net result of an increase in the sales for consumption beyond the Presidency balanced by a decrease in those for consumption within it as shown in the subjoined statement :—

	1885-86.	1886-87.
	MDS.	MDS.
To Central Provinces	1,48,297	1,28,216
,, Bengal Presidency	1,68,013	3,67,904
,, Nizam's Dominions	2,75,304	2,13,050
,, Bombay Presidency	574	35
,, Mysore	4,29,633	4,18,699
	10,21,821	11,27,904
Madras Presidency	66,62,333	65,73,835
Total ...	76,84,154	77,01,739

The decrease in exports to the Nizam's Dominions is due to increased imports of Rail-borne Salt from Bombay, while the increase in sales to the Bengal Presidency is due to the failure of stocks in Puri. The decrease of nearly 90,000 maunds in the sales for consumption within the Presidency can only be ascribed to the high price of Excise Salt. It occurred chiefly in the Ganjam, Vizagapatam, Kistna, Nellore, Chingleput, Madras, Madura, South Canara, Bellary and Anantapur, Cuddapah, Salem, Coimbatore, Nílgiris and Trichinopoly (including Pudukóta), Districts.

72. The wastage written off during the year amounted to 3,81,273 maunds, of which 3,79,339 maunds were ordinary, and 1,934 maunds special, wastage. The latter was chiefly wastage discovered in the transit of the Salt supplied to the Fish-curing yards on the West Coast from Tuticorin. Two maunds were lost during transit to the Sonapur Fish-curing yard from Surlá Factory in the Chatrapur Division. Thirty-two maunds of Salt were washed away by a sea wave at the Uppada Fish-curing yard in the Penuguduru Circle. Twenty-six maunds were lost while in transit to Surlagundi Fish-curing yard in the Nizampatam Circle. In the Ennore Circle, 125 maunds were swept away by a wave from the Sattankuppam Fish-curing yard during the Cyclone of 9th November. 7 maunds in the Nellore Division and 29 maunds in the Tada Circle were damaged by Cyclone at Fish-curing yards.

Wastage written off.

	MDS.
Government Salt	1,90,294
Excise Salt	1,90,979

73. A detailed statement of ordinary wastage discovered during the year is printed as Appendix E as required by Government in paragraph 6 of their Order of February 14, 1885, No. 186, Revenue. The high wastages were in most cases due to the age of the heaps and to damage caused by storms. A memorandum is annexed to Appendix E, explaining the cause of other abnormal wastages.

Excess.

74. An excess of 959 maunds was found in 85 heaps during the year. The storers of 21 heaps were punished for carelessness in storage; 56 were passed, the storers' explanations being found satisfactory, and eight cases are still under enquiry. Some allowance must be made for personal and instrumental error in the disposal of excess or wastage found on re-weighment. With the utmost care there must be some difference when Salt is stored with a Grainger's pan-scale and sold with a cup scale, and no person could attain *absolutely* identical results if he were to store and sell with the *same* machine. Much less is it possible when one officer stores and another sells with different kinds of machines. A small percentage for error has therefore to be allowed in passing cases of excess or wastage.

75. To Appendix C is added, as usual, a statement showing the Salt sold for ordinary (Home and Inland) consumption during 1886-87 as compared with the two preceding years.

Transactions for a series of years.

76. 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:—

STOCKS and ISSUES of Salt of all kinds for a series of years.

Years.	In hand at beginning of the year. Government Salt.	Excise Salt.	Imported Salt.	Total.	Receipts. Government Salt	Excise Salt.	Imported Salt.	Total.	Total in hand and received. 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.
1876-77	75,19,704	..	..	75,19,704	77,52,666	..	2,23,334	79,76,000	152,72,370	..	2,23,334	154,95,704
1877-78	83,35,589	..	22,070	83,57,659	49,43,647	..	4,80,865	54,24,512	132,79,236	..	5,02,935	137,82,171
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	(i l) 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

Years.	Issues. For Home Consumption.	For Fish-curing.	For Inland Consumption.	To French Government.	For Export.	Total.	Balance. 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.
1876-77	33,01,959	2,677	31,01,322	56,018	2,94,840	67,56,816	83,35,589	..	..	83,35,589
1877-78	32,89,871	3,355	30,42,637	58,024	1,83,120	65,68,007	68,16,002	..	1,18,692	69,34,694
1878-79	34,27,201	4,855	25,40,675	58,670	1,38,900	61,70,301	81,26,397	11,162	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	28,307	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,[illegible]	56,192	14,700	71,50,173	74,23,598	2,91,924	..	77,15,522
1883-84	(d) 74,31,524	(c) 56,225	(d) ..	56,087	2,07,236	77,50,072	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	19,96,253	..	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

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

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

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

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

(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 } 6,564 maunds purchased by Government from the Excise Licensees for supply to the Fish-curing yards.
(f) Excluding }

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

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

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

(m) Including 107 maunds issned for use in manufacture and that lost in transit for which Duty has been recover

77. 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-six 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 ...		58,87,300		
1862-63 ...		62,17,503		
1863-64 ...	1 5 0	63,94,257	63,72,306	
1864-65 ...		66,88,537		
1865-66 ...		66,73,934		Duty raised March 1866.
1866-67 ...		69,95,967		
1867-68 ...	1 8 0	64,27,869	67,28,603	
1868-69 ...		67,61,975		G. I. P. Railway opened to Nagpore.
1869-70 ...		65,66,841		Duty raised October 1869.
1870-71 ...		64,15,050		1871-72 (?) G. I. P. Railway opened to the Kistna River.
1871-72 ...		65,63,122		November, 1871, Population of the Madras Presidency, Mysore and Coorg, 36,963,649.
1872-73 ...	1 13 0	65,06,215	65,09,308	
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 ...		59,67,876		
1879-80 ...		61,97,623		
1880-81 ...	2 8 0	63,41,441	61,78,617	February 1881, Population of the Madras Presidency, Mysore and Coorg, 35,535,313.
1881-82 ...		62,07,531		Duty lowered March 1882.
1882-83 ...		70,63,270		
1883-84 ...		74,31,524		
1884-85 ...	2 0 0	74,14,876	74,59,113	
1885-86 ...		76,84,154		
1886-87 ...		77,01,739		

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.	
April to June.	MDS.
885 ..	17,99,210
886 ..	18,96,241
887 ..	19,38,318
West Coast. April to June.	
884 ..	2,92,599
885 ..	2,55,683
886 ..	3,25,957
887 ..	3,15,282

78. Excluding Salt sold for fish-curing, to the French Government and for export, the total quantity of licit Salt available for consumption in the Madras Presidency and in the territories supplied by it amounted to 77,10,007 maunds, including the stocks held at the end of the year in private depôts. The sales in April, May and June of the current official year indicate that the stocks so held cannot have been large either on the East or on the West Coast. The difference, however, between the stocks held by merchants at the end of 1885-86 and at the end of 1886-87 cannot have been so great as to materially affect the question of consumption.

Distribution according to Depôt Accounts.

79. 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 1886-87 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 1886-87 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	2,83,311	84	..	..	..	..	..	..	..	..	..	..	2,83,395
Vizagapatam	2,68,365	4,12,631	..	..	..	..	..	..	..	..	..	..	6,80,996
Godávari	..	3,307	2,89,937	39,171	29,507	..	..	..	..	..	..	..	3,61,922
Kistna	..	..	..	3,99,471	99,353	..	..	..	..	..	..	..	4,98,824
Nellore	..	..	..	2,572	2,78,185	112	..	..	..	..	..	..	2,82,711
Chingleput and Madras	..	..	..	22,518	3,17,450	4,59,881	..	..	..	..	..	..	8,01,723
South Arcot	..	..	..	..	..	278	75,682	2,386	..	..	..	..	78,186
Tanjore	..	..	..	..	..	..	..	4,25,312	..	640	..	..	4,25,952
Madura	..	..	..	..	..	..	..	4,392	1,35,631	3,10,552	..	..	4,59,575
Tinnevelly	..	..	..	..	..	..	..	..	..	4,78,063	..	..	4,78,063
South Canara	..	..	..	..	..	..	..	..	..	..	2,88,907	..	2,88,907
Malabar	..	..	..	..	..	..	..	..	..	..	..	8,20,075	8,20,075
Bellary and Anantapur	..	..	..	..	..	1,57,028	..	..	..	..	..	..	1,57,028
Cuddapah	..	..	..	..	46,228	1,01,163	..	..	..	..	..	..	1,47,391
Kurnool	..	..	..	1,179	64,274	..	..	..	..	..	..	..	65,453
North Arcot	..	..	..	..	30,378	4,02,658	..	..	..	..	..	..	4,29,480
Salem	..	..	..	..	..	2,48,695	..	66	..	..	..	..	2,48,761
Coimbatore, including the Nílgiris	..	..	..	..	..	77,138	..	43,333	..	640	..	..	1,21,161
Trichinopoly, including Pudukóta	..	..	..	..	..	..	40	1,37,370	..	1,77,900	..	..	3,15,310
Central Provinces	1,25,352	2,864	..	..	..	..	..	..	..	..	..	..	1,28,216
Bengal Presidency	3,67,904	..	..	..	..	..	..	..	..	..	..	..	3,67,904
Nizam's Dominions	..	..	..	19,912	10,194	..	..	..	..	..	..	..	30,106
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore	..	..	..	..	..	2,30,435	..	..	..	..	165	..	2,30,600
Total ..	10,44,932	4,18,886	2,89,937	4,84,823	8,75,669	16,77,438	75,722	6,12,859	1,35,631	9,76,795	2,89,072	8,20,075	77,01,739

and according to Railway Returns.

80. The following is an abstract of the Salt Traffic on the Railways of the Presidency during 1886-87:—

ABSTRACT STATEMENT showing the Salt Traffic on Railways in the Madras Presidency in the year 1886-87.

Districts sent from.	Quantities 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.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chingleput	3,10,359	3,84,983	1,06,723	2,44,284	11,941	..	2,10,054	2,46,000	1,57,089	307	3,61,174	6,925	..	320	..	20,40,159
North Arcot	132	7,372	3,091	2,628	..	..	422	245	221	..	..	..	..	..	..	14,111
Cuddapah	..	..	2,023	626	23	..	..	..	..	..	..	..	..	..	..	2,672
Bellary and Anantapur ..	..	..	12	2,199	278	35	..	..	..	..	..	..	..	..	..	2,524
Salem	..	187	..	..	..	..	6,011	217	425	..	..	..	..	..	..	6,840
Mysore Province	..	64	..	..	..	..	..	2,462	..	..	..	..	..	..	..	2,526
Coimbatore	..	..	..	..	..	..	54,635	..	15,260	118	..	..	1,476	..	..	71,489
Malabar	..	..	..	..	..	..	28,284	4,088	1,58,470	1,41,879	..	..	..	..	..	3,32,721
South Arcot	399	..	..	..	..	..	..	..	162	..	26,349	6,673	162	810	..	34,555
Tanjore	..	..	..	..	..	..	..	..	53,000	..	..	88,309	94,770	14,560	486	2,51,125
Trichinopoly	..	..	..	..	..	..	..	..	1,840	..	..	1,842	24,788	..	..	28,470
Madura	..	..	..	..	..	..	..	..	..	..	..	184	1,605	11,516	46	13,351
Tinnevelly	..	..	..	..	..	..	..	..	8,424	..	15	25,112	1,55,580	3,29,452	1,00,750	619,333
Bombay	..	..	..	8,122	..	..	..	..	..	..	..	..	..	..	..	8,122
Nizam's Dominions ..	..	..	..	82	59	..	..	..	..	..	..	..	..	..	..	141
Total ..	3,10,890	3,92,606	1,11,849	2,57,941	12,301	35	2,99,406	2,53,012	3,94,891	1,42,304	3,87,523	1,29,045	2,78,381	3,56,658	1,01,282	34,28,139
Deduct Salt transmitted out of the districts in which there are no Salt sources	..	6,739	649	325	..	..	829	..	56,229	..	..	..	3,682	..	..	68,453
Deduct Salt transmitted from one station to another within the district	..	7,372	2,023	2,199	59	..	6,011	2,462	15,260	..	..	..	24,788	..	..	60,174
Balance of Rail-borne Salt remaining for consumption within the districts.	3,10,890	3,78,495	1,09,177	2,55,417	12,242	35	2,92,566	2,50,550	3,23,402	1,42,304	3,87,538	1,29,045	2,49,911	3,56,658	1,01,282	32,99,512

81. The statistics of Land Trade with Foreign and Native States are given below:—

EXPORTS of Salt to Native States in 1886-87.

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	..	..	..	1,272	3,717	6,422	4,854	176	1,14,602	37,106	1,68,149
Hyderabad ..	13,815	1,71,838	14,831	..	324	..	..	..	..	..	2,00,808

Corrected distribution.

82. 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 ..	2,83,311	84	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	2,68,366	4,12,631	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	3,307	2,76,122	39,171	29,507	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	2,47,545	94,716	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	2,572	2,78,185	112	..	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	22,518	2,54,696		399	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	3,61,174	67,516	2,386	..	15	..	..	..	..	..
Tanjore	..	..	..	..	..	6,925	6,673	4,26,165	184	25,112	..	..	..	..	..
Madura	..	..	..	..	..	320	810	14,660	1,33,796	3,29,452	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	486	46	4,58,212	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	1,74,470	..	..	..	..
Malabar	..	..	..	..	..	307	..	..	..	..	..	5,92,127	..	..	..
Bellary and Anantapur	..	..	..	..	..	2,44,284	..	..	..	..	..	..	..	626	..
Cuddapah	..	..	..	..	46,228	1,06,723	..	..	..	..	..	..	12	..	..
Kurnool	..	..	..	1,179	79,105	..	..	..	..	..	..	..	..	7,050	..
North Arcot	..	..	..	..	30,378	3,95,263	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	2,10,054	..	66	..	..	..	28,284	..	..	..
Coimbatore including the Nílgiris	..	..	..	..	..	1,57,089	162	53,000	..	8,424	..	1,58,470	..	..	..
Trichinopoly including Pudukóta	..	..	..	..	..	..	162	1,16,196	1,605	1,55,580	..	..	..	..	..
Central Provinces	1,25,352	2,864	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal Presidency	3,67,904	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	13,815	1,71,838	..	11,941	..	..	..	..	..	..	602	23	14,831
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	35	..	..
Mysore ..	..	..	..	..	..	2,46,000	..	..	..	..	1,14,602	41,194	3,717	1,272	..
Total ..	10,44,932	4,18,886	2,89,937	4,84,823	25,53,007		75,722	6,12,859	1,35,631	9,76,795	2,89,072	8,20,075	4,366	8,971	14,831

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Corrected Distribution Statement,—*continued.*

Districts to, or for which Salt was sent or declared.	Districts in, or from, which Salt was sold, or sent—*continued.*								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.	1885-86.	
	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore.	Nizam's Dominions.	Bombay.	Total.				Quantity available for consumption within the District.	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.	LBS.	MDS.	LBS.
Ganjam	..	..	..	..	..	..	..	2,83,395	..	2,83,395	13·32	2,91,422	13·70
Vizagapatam	..	..	..	..	..	..	..	6,86,096	...	6,80,996	22·54	6,91,156	22·88
Godávari	..	..	..	..	..	..	..	3,48,107	..	3,48,107	15·98	3,47,644	15·96
Kistna	..	..	..	..	..	..	..	3,42,261	..	3,42,261	18·18	3,58,489	19·04
Nellore	..	..	..	..	..	..	..	2,80,869	..	2,80,869	18·94	2,84,998	19·21
Chingleput and Madras	132	..	..	..	..	..	..	2,77,745	..	2,77,745	16·47	3,31,622	19·67
South Arcot	..	..	..	..	..	..	..	4,31,091	..	4,31,091	19·54	3,72,252	16·87
Tanjore	..	..	..	1,842	..	..	..	4,66,901	..	4,66,901	18·03	3,45,076	13·32
Madura	..	..	..	..	..	..	..	4,78,938	..	4,78,938	18·17	5,14,623	19·52
Tinnevelly	..	..	..	..	..	..	..	4,58,744	..	4,58,744	22·20	4,28,065	20·72
South Canara	..	..	..	..	..	..	..	1,74,470	..	1,74,470	14·96	2,12,949	18·26
Malabar	..	..	118	..	..	..	..	6,92,552	..	6,92,552	20·61	5,57,651	19·40
Bellary and Anantapur	2,628	..	..	..	..	82	8,122	2,55,742	4,366	2,51,376		2,70,776	
Cuddapah	3,091	..	..	..	..	..	..	1,56,054	8,971	1,47,083	12·23	1,51,839	12·49
Kurnool	..	..	..	..	..	..	..	87,334	14,831	72,503		58,135	
North Arcot	..	187	..	..	64	..	..	4,25,892	13,161	4,12,731	18·68	4,08,683	18·49
Salem	422	..	54,635	..	..	..	..	2,93,461	1,005	2,92,456	15·05	2,96,701	15·26
Coimbatore including the Nílgiris	221	425	..	1,810	..	..	..	3,79,631	61,083	3,18,548	14·98	3,42,072	16·09
Trichinopoly including Pudukóta	..	..	1,476	..	..	..	..	2,75,019	3,682	2,71,337	12·27	3,98,181	21·59
Central Provinces	..	..	..	..	..	..	..	1,28,216	..	1,28,216	..	1,48,297	..
Bengal Presidency	..	..	..	..	..	..	..	3,67,904	..	3,67,904	..	1,68,013	..
Nizam's Dominions	..	..	..	..	..	..	..	2,13,050	..	2,13,050	..	2,75,304	..
Bombay Presidency	..	..	..	..	..	..	..	35	..	35	..	574	..
Mysore ..	6,667	393	4,854	..	..	..	..	4,18,699	..	4,18,699	8·22	4,29,633	8·44
Total ..	13,161	1,005	61,083	3,682	64	82	8,122	78,17,106	1,07,099	77,10,007	..	*76,84,155	..

Note.—Chingleput to South Arcot.—The Railway figures have been taken as the Factory figures (278 maunds) are not likely to be correct.

Chingleput to North Arcot.—To 3,84,983 maunds carried by rail from Madras add 10,280 maunds declared from Cheyúr and Merkanam, total 3,95,263 maunds.

2. *South Arcot.*—In the Cuddalore Circle Returns 40 maunds are entered as declared for Trichinopoly, but the Railway returns show that 162 maunds were actually forwarded. The latter figure has therefore been adopted, and no Salt was sent from Merkanam by road.

3. *Tanjore.*—The Negapatam Factory *declarations* for Madura were 3,900 maunds and for Coimbatore 39,023 maunds and none from the Neidavasal Factory, the actual rail consignments from Negapatam and Shiyáli (which is the station from which Neidavasal Salt is sent) were to Madura 14,560 maunds and to Coimbatore 53,000 maunds. The quantities declared from other Tanjore factories to Madura were but a few cart-loads and have been *omitted*. 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 either partly or *entirely* by road.

4. *Madura.*—The Madura District supply is arrived at by adding together the rail-borne consignments from Chingleput, South Arcot, Tanjore and Tinnevelly and Madura District sales. As regards the consignments from Tinnevelly to Madura the Railway figures have been adopted.

5. *Tinnevelly.*—The Railway figures have been taken for Salt sent to Trichinopoly.

6. *Cuddapah.*—7,050 maunds were sent by the Madras Irrigation Canal to the Kurnool District.

7. *Nellore District.*—14,831 maunds shown as sent through Kurnool to Nizam's Dominions must be the portion of Salt declared from Nellore to Nizam's Dominions and to the Kistna District. The 10,194 maunds declared from Nellore for Nizam's Dominions have therefore been omitted and the remainder from that declared for Kistna District.

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

Consumption in Ganjam.

84. Of the Salt declared in the Ganjam District for consumption within the District but little eventually passes into the interior, though portions of Vizagapatam (Pálkonda and Gunupur) draw their supplies from the Southern Factories of Ganjam. The Salt thus declared in the year under report amounted to 2,83,311 maunds against 2,90,699 maunds in the preceding year. Making the necessary allowance for the portions of Vizagapatam referred to above and adding 84 maunds sold in the latter District for Ganjam, the rate of consumption arrived at is 12·31 lbs.* per head compared with 12·69 lbs.† in 1885-86. The decrease appears to be due to depletion of stocks at Calingapatam and to the high prices charged by the Excise licensees.

Salt sent to Orissa and the Central Provinces.

85. In the sales for Orissa there was a large increase of 1,99,891 maunds due to the failure of manufacture in Puri. There was a decrease of 22,945 maunds in the sales for the Central Provinces which may be ascribed to high prices demanded by the Excise licensees of Surlá.

CONSUMPTION IN VIZAGAPATAM.

(a) ESTIMATE OF SALT EXPORTED FROM VIZAGAPATAM.

Viâ the Párvatipur Route.

	MDS.
Salt sold in Ganjam for	
Párvatipur	1,81,932
Gunupur	10,659
Pálkonda	41,609
Total ..	2,34,200
Deduct—	
For consumption of Ráyaghadda, ½ Pálkonda and ½ Gunupur, or 245,680 persons at 10 lbs. per head	29,856
Net ..	2,04,344

Via the Salur Route.

Ganjam and Vizagapatam sales for Sálúr ..	1,32,634
Do. do. *for Jeypore* ..	4,102
Total ..	1,36,736
Deduct—	
For consumption of ½ Sálúr, or 40,233 persons at 12 lbs. per head	5,867
Net ..	1,30,869

Via the Southern Route.

Salt sold in Vizagapatam for	
Srungavarapukóta	1,08,147
Madugole	23,977
Narsipatam	37,000
Total ..	1,69,124
Deduct—	
For consumption of Srungavarapukóta (1,26,610), Madugole (about 40,000) and Narsipatam (about 70,000) at 12 lbs. per head	34,504
Net ..	1,34,620

86. In Vizagapatam 4,12,631 maunds were sold for consumption within the District, while 2,68,365 maunds were declared for consumption in it from Ganjam, making a total of 6,80,996 maunds against 6,91,156 maunds in 1885-86. The bulk of the Salt declared from Ganjam for this District is eventually carried across the frontier to the Central Provinces *viâ* Párvatipur and to other marts. A very fair estimate of the quantity so carried can be framed by adding up the quantities of Salt declared for the important trading towns, which form or until recently formed the extreme limit to cart traffic with the interior and by deducting the estimated consumption of the Madras population dependent on each for its supply. The deductions to be made for local consumption in the vicinity of each mart can only be settled by local experience. Adopting this course, the following is the estimate (*a*) of the quantities which left the District, including the supply of the Jeypore Zemindari above the Ghâts, regarding which no information can be obtained:—

			MDS.
Exported by the Párvatipur Route	... ...		2,04,344
Do.	Sálúr	„	1,30,869
Do.	Southern	„	1,34,620
		Total ...	4,69,833

A balance of 2,32,680 maunds, including the quantity allowed for in arriving at the rate of consumption in Ganjam, is thus left available for the consumption of the district exclusive of Jeypore above the Ghâts. This gives a rate of consumption of 9·13 lb. (*b*) per head against 11·05 † in the preceding year. The rise in the price of Excise Salt may account for part of this decrease, but it cannot explain the difference of 1·92 lbs. above arrived at.

	MDS.
(*b*) Quantity	6,80,996
And Ganjam Salt for ½ Pálkonda and ½ Gunupur ..	21,517
	7,02,513
Deduct Exports	4,69,833
Net ..	2,32,680

* It is estimated that half the population of Pálkonda and Gunupur use Ganjam Salt only.

		MDS.
Population of Ganjam	1,749,604	
Do. ½ Pálkonda and ½ Gunupur, or 177,060 persons at 10 lbs. per head ..		21,517
Total consumption maunds 2,83,395 — 21,517 =		2,61,878

Consumption per head lbs. 12·31.

† Calculated on the system now adopted.

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Population—		
Vizagapatam District ..		24,85,141
Deduct—		
For Jeypore above ghâts		
Nowrangpore ..	93,502	
Jeypore	1,16,117	
Koraput	1,57,171	
Malkangiri ..	22,558	
		3,89,348
		20,95,793
		LBS.
Consumption per head		9·13

The estimate of the export to the Central Provinces is higher by about 44,000 maunds than the quantity arrived in at last year's report and by about 1,00,000 maunds than that given in the report for 1884-85. The imports of Rail-borne Salt into the Central Provinces from the Bombay side in 1885-86 were greater than those in 1884-85 by about 24,000 maunds, while in the year under report there was a decrease of 42,000 maunds as compared with the preceding year. Considering the high prices and depletion of stocks there appears to be no reason why the exports from the East Coast in 1886-87 should be put at a higher figure than the average of the preceding three years, *i.e.*, 3,97,992 maunds or 4,00,000 in round figures. It is also estimated that a quantity of 27,664 maunds declared for Vizagapatam passed into the Godávari District owing to the high prices charged by the licensees of the latter District. Several marts dependent upon the Penuguduru and Mogaltur Factories were supplied either from the Factories in Kistna and Nellore or from the Vizagapatam Factories. The Salt declared for consumption in the Tuni and Pittápur Divisions and the Peddápur Taluk of the Godávari District amounted to only 530 maunds against 28,194 maunds in the preceding year. If these deductions are made, the resulting consumption would be 10·79 lbs. per head against 11·05 in the preceding year. These figures are probably as nearly correct as possible. There are no Traffic Registration stations in the Vizagapatam District. It is only recently* that arrangements have been made for registering the trade on the roads leading to the Central Provinces and until the trade statistics are available, the estimate of exports from the District must be taken with considerable reservation.

	MDS.
	7,02,513
Deduct	4,27,664
Net ..	2,74,849

* *Vide* the Board's Proceedings, No. 238, dated July 27, 1887 (Settlement, Land Records and Agriculture).

In Godávari and Kistna.

87. The Land Trade Returns show that 1,85,653 maunds of Salt were sent across the frontier into the Nizam's Dominions from the Godávari and Kistna Districts, but do not take into account the trade with the Central Provinces up the Godávari river and across the Rumpa country. The facilities *for cheap transport which the Canal system offers render declarations as to destination* of but little value except in the cases of markets on the river itself above the head locks. It is estimated that 19,011 † maunds passed up the Godávari to the Central Provinces. The Rumpa trade may be estimated at 25,000 maunds at least. This would make the total quantity available for local use in the two Districts 6,46,357 ‡ maunds equivalent to a consumption of 15·92 lbs. per head against 16·89 lbs. estimated in the previous year. If the quantity declared for consumption in Vizagapatam but estimated to have passed into consumption in Godávari is also taken into account, the resulting consumption per head would be 16·60 lbs.

† Kistna and Godávari sales for Rajahmundry *town and taluk*	43,343
Deduct—	
For consumption of Bhadráchalam, Répalle and *Rajahmundry* taluks or for 166,852 persons at 12 lbs. per head	24,332
Net ..	19,011

‡ Quantity available for consumption in Godávari	3,48 107
Kistna	3,42,261
	6,90,368
Deduct exports to central Provinces and Rumpa ..	44,011
	6,46,357
Population	3,339,992
Consumption per head .. .. .. lbs.	15·92

Consumption in Godávari, Kistna, North Nellore and the Cumbum and Márkápur Taluks of Kurnool.

88. Taking Godávari, Kistna, North Nellore, and the Cumbum and Márkápur as one group, the rate arrived at for this tract is 17·06 lbs.§ per head against 16·90 lbs. in 1885-86.

	1886-87.	1885-86.
	MDS.	MDS.
§ Salt sold in Godávari and Kistna and in the two Northern Factories *of Nellore*	12,11,664	11,50,605
Exports to Hyderabad and Chingleput as per Land Trade Returns and Factory declarations	3,65,337	3,11,839
	8,46,327	8,38,766
Population ..	4,081,753	

Consumption in the four Northern Districts taken together.

	MDS.
1886-87 ..	22,38,578
1885-86 ..	21,31,008
	1,07,570

89. Taking the four Northern Districts together, the rate of consumption arrived at is 13·86 lbs. per head against 14·15 lbs. in the previous year. The total sales in these Districts increased by 1,07,570 maunds in the year under report. The sales for consumption in them and in Orissa increased, while those for the Nizam's Dominions and the Central Provinces decreased as shown below:—

Year.	Four Northern Districts.	Orissa.	Central Provinces.	Nizam's Dominions.
	MDS.	MDS.	MDS.	MDS.
1885-86	10,70,772	1,68,013	6,49,178	2,41,655
1886-87	10,86,525	3,67,904	5,72,227	1,85,653
Difference ...	+ 15,753	+ 1,99,891	— 76,951	— 56,002

	1885-86.	1886-87.
	MDS.	MDS.
The quantity available for consumption in the four Northern Districts amounted to	10,70,772	10,86,525
Add Salt received from Nellore District for consumption in the four Northern Districts ...	1,65,343	1,24,223
Total ...	12,36,115	12,10,748

There was thus a decrease of over 25,000 maunds in the quantity available for consumption. The imports into the Nizam's Dominions from the Bombay side appear to have increased during the year by 80,000 maunds as compared with 1885-86, while the exports from the Madras Presidency decreased by 62,200 maunds. The Resident in Hyderabad has been requested to obtain statistics of the traffic registered at the Nizam's Customs Stations during the past few years. But these are not yet to hand.

	MDS.
1886-87	9,24,652
1885-86	8,44,517
	80,135

Consumption of the Presidency including Mysore and Coorg,

90. The consumption in the whole Presidency including the Native States and Mysore and Coorg appears to have been as shown below:—

	MDS.
Total sales of the Presidency including rail-borne imports from Bombay	77,10,007
Deduct—	
Salt sent beyond the Presidency from the four Northern Districts according to the above calculations	11,25,784
Salt sent to the Nizam's Dominions from Chingleput, Bellary and Anantapur, Cuddapah and Kurnool	27,397
Salt sent from Bellary and Anantapur to the Bombay Presidency.	35
Total ...	11,53,216
Net ...	65,56,791

for 35,145,965 persons.

This gives a rate of consumption of Rs. 15·35 lbs. against 15·43 lbs. arrived at for the preceding year by a similar method.

Consumption in Mysore,

91. The total quantity of Salt sent to Mysore was 4,18,699 maunds (as shown below) against 4,29,633 maunds in 1885-86:—

	MDS.
Sent by rail	2,50,550
Sent by land according to Land Trade Returns from the Frontier Districts	1,68,149
Total ...	4,18,699

18

This gives a rate of 8·22 lbs. against 8·44 lbs. in 1885-86. The difference may be ascribed to the high prices of the Rail-borne Salt from Madras.

for 4,186,399 persons;

As stated in paragraph 88 of last year's report, special enquiries were made in the year under report regarding the imports into Coorg from South Canara and Malabar. The quantities exported from each District are reported to be 1,258 and 45,100 maunds, respectively. This will give a consumption of 21·39 lbs.* per head of the total population of Coorg. Taking Mysore and Coorg together the rate comes to 8·76 lbs. per head. Arrangements are under consideration for the registration of traffic with Coorg (*vide* Board's Proceedings, No. 340, dated 27th July 1887, Settlement, Land Records and Agriculture).

* For a Population of 178,283.

	MDS.	Population.
Mysore ..	4,18,699	4,186,399
Coorg ..	46,358	178,283
	4,65,057	4,364,682

92. Deducting the exports to Mysore from both Districts and to Bombay from South Canara and adding the quantity transported by rail from the East Coast to Malabar, the consumption of South Canara and Malabar was 14·96 lbs. and 20·61 lbs. against 18·26 lbs. and 19·40 lbs. respectively, in 1885-86. The heavy decrease in South Canara was due to the exhaustion of stocks in the hands of the merchants. The imports during the first two months of 1886-87 were 83,000, and during April and May 1887, 1,06,000 maunds. Taking both Districts together, the consumption per head amounts to 18·98 lbs. against 19·07 lbs. in the preceding year. Making corrections for the reported exports to Coorg the consumption of South Canara was 14·85 lbs. and of Malabar 19·04 lbs. The rate of consumption in Malabar, South Canara and Coorg taken together is 18·01 against 18·1 lbs. in the preceding year.

Consumption in South Canara and Malabar.

		South Canara.	Malabar.
Quantity	Mds.	1,74,470	5,92,552
Population		959,514	2,365,035
		LBS. = 14·96	LBS. 20·61
		1886-87.	1885-86.
Quantity	Mds.	7,67,022	7,70,600
Population		3,324,549	..
		LBS. = 18·98	LBS. 19·07
		South Canara.	Malabar.
Quantity	Mds.	1,74,470	5,92,552
Deduct	,,	1,258	45,100
Net	,,	1,73,212	5,47,452
Population		959,514	2,365,035
		LBS. = 14·85	LBS. 19·04
		Quantity.	Population.
South Canara and Malabar	Mds.	7,20,664	3,324,549
Coorg		46,358	178,283
		7,67,022	3,502,832

93. Excluding the quantities sent to Mysore and Coorg and the quantity sent out of the Presidency from the four Northern Districts and from Chingleput, Bellary, Anantapur, Cuddapah, Kurnool, North Arcot, Salem, Coimbatore and South Canara, the consumption of the Madras Presidency, including the Native States comprised within it, amounted to 60,91,734 maunds. This gives a rate of 16·28 lbs. per head as compared with 16·47 lbs. in 1885-86.

Consumption of the Presidency excluding Mysore and Coorg.

	Quantity.	Population.
as in paragraph 90	65,56,791	35,145,965
Deduct	4,65,057	4,364,682
	60,91,734	30,781,283
	LBS. = 16·28	

94. Excluding the Native States also and making an allowance of 50,000 maunds for their consumption, the resulting rate for the Presidency was 16·33 lbs. against 16·52 lbs. per head in the previous year.

Excluding also the Native States.

	Quantity.	Population.
As per preceding paragraph ..	60,91,734	30,781,283
Deduct for Sundúr, Banganapalle and Pudukóta.	50,000	10,532 30,754 302,127
*Total deduction ..	50,000	343,413
Net ..	60,41,734	30,437,870

95. Excluding the four Northern and the two West Coast Districts, Mysore and Coorg, and the Native States within the Presidency, the rate of licit consumption in the remaining area was 16·97 lbs. against 16·94 lbs. per head in 1885-86. 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 16·31 lbs. against 16·42 lbs. per head in the preceding year.

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

	Quantity.	Population.
	60,41,734	30,437,870
Deduct for four Northern Districts	12,10,748	71,85,389
Two West Coast Districts ..	7,20,664	3,324,549
	19,31,412	10,509,938
Net ..	41,10,322	19,927,932
Add increase of population at 7·95 per *mille* from 1882 to 1886		804,829
		20,732,761

Consumption in the Southern Division.

	Quantity in Column 26 of the Statement.	Population.
	MDS.	
Chingleput	2,77,745	981,381
South Arcot	4,31,091	1,814,738
Tanjore	4,66,901	2,130,383
Madura	4,78,938	2,168,680
Tinnevelly	4,58,744	1,699,747
North Arcot	4,12,731	1,817,814
Salem	2,92,456	1,590,595
Coimbatore	3,18,518	1,657,690
Trichinopoly	2,71,337	1,617,163
Total ..	34,08,491	15,387,188
Deduct for Pudukóta ..	43,913	302,127
	33,64,578	15,085,061

96. For the group formed by the Districts marginally noted and lying within a triangle, the northern boundary of which lies some fifty miles to the north of the Madras Railway, the rate of consumption per head arrived at as in previous years is 18·35 lbs. as against 18·51 lbs. in 1885-86. The general decrease in consumption must be set down to depletion of stocks and the rise in the price of Excise Salt, as there was nothing either in the season or in the condition of the people to account for it.

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

97. As desired by Government in paragraph 18 of their Order, 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	2,51,237	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	1,17,355	3,23,399	2,04,548	3,38,083	2,30,204
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	3,43,432
1886-87	2,55,417	1,09,177	3,78,495	2,92,566	3,23,402	2,49,911

In the year under report there was a serious decrease in the rail-borne consignments to Trichinopoly which was due chiefly to the exhaustion of stocks in the Negapatam Division. The other Districts also show a decrease which is sufficiently accounted for by the increase in the price of Excise Salt.

CHAPTER X.—REVENUE AND EXPENDITURE.

Receipts.

98. The total receipts of Salt Revenue under all heads amounted to Rs. 1,37,58,758 as detailed below :—

Divisions.	Received for Salt sold: For Home and Inland Consumption. Duty.	For Home and Inland Consumption. Cost Price.	To the French Government. Cost Price.	For Fish-curing. Cost Price.	Customs Duty.	Excise Duty.	Miscellaneous Receipts.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	10,11,125	94,551	..	1,744	..	2,13,684	1,911	13,23,045
Chicacole	3,18,408	29,851	..	2,969	14	13,84,608	8,373	17,44,223
Masulipatam	1,12,802	12,981	99	2,517	..	7,73,398	3,629	9,05,426
Nellore	8,96,040	84,924	..	1,348	..	11,66,153	3,101	21,51,566
Chingleput (Madras)	14,07,538	84,451	2,748	1,379	2,168	22,97,837	40,421	38,36,552
Negapatam	77,508	7,266	900	3,457	7	16,46,086	19,021	17,54,245
Tinnevelly	47,526	4,456	..	6,408	20	18,64,855	12,223	19,35,488
Calicut	..	..	1,813	61,509	202	31,006	7,473	1,02,003
Arcot	..	..	..	..	..	..	432	432
Commissioner and Deputy Commissioners	..	..	..	..	..	..	5,778	5,778
Total ..	28,70,947	3,18,430	5,560	81,331	2,411	93,77,627	1,02,402	137,58,758

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Decrease in

	RS.
Receipts for Salt sold for Home and Inland consumption ..	50,94,758
Receipts for Salt sold to French Government ..	3,582

99. Compared with the receipts of 1885-86, there was a net decrease of Rs. 7,23,514, or 4·99 per cent. The decrease was in the items noted in the margin. Under the first of these it was due to the extension of the Excise System. The decrease under sales to French Government was due to the value of Salt supplied to the French Government at Pondicherry in 1886-87 not having been realized within the year.

Increase in

	RS.
Excise duty ..	43,59,341
Miscellaneous receipts ..	11,107
Sales for Fish-curing ..	4,287

100. The increase in Excise duty was due to the extension of the Excise System. The increase under Miscellaneous Receipts was due to an adjustment of Rs. 4,420 communicated by the Accountant-General on account of previous years and to the recovery of Rs. 4,905 from Messrs. Best and Co. on account of establishment charges in excess of 5 per cent. on the duty collected in 1884-85 and 1885-86 at Manambadi. That under sales for fish-curing was due to the development of the industry.

Cash and credit sales.

101. Of the total receipts Rs. 68,41,298 were realized on account of Government Salt sold and Excise Salt removed on cash payment and Rs. 68,08,999* on account of Salt issued on credit both before and during the year.

102. The quantity issued on credit is noted below.—

Divisions.	MDS.	RS.
Masulipatam	1,58,231	3,16,462
Nellore	3,48,171	7,09,951
Chingleput	16,72,281	33,44,901
Negapatam	4,62,001	9,24,100
Tinnevelly	7,36,542	14,73,084
Total ...	33,77,226†	67,68,498

Of the above sum, Rs. 37,67,803 were collected within the year and Rs. 30,00,695 were outstanding at its close. Rs. 30,41,196 were realized on account of Salt issued in the preceding year. Credit transactions decreased during the year by 88,542 maunds. The decrease occurred in the Chingleput and Negapatam Divisions. In the former Division it was due to the high prices demanded for Excise Salt at the Madras Depôt and in the latter to the want of sufficient stocks.

Comparison with previous years.

103. The following abstract shows the Salt Revenue of the Presidency for 1886-87 as compared with that of previous years.

Divisions.	Average of five years, 1879-80 to 1883-84.	1884-85.	1885-86.	1886-87.	Difference between 1885-86 and 1886-87.
	RS.	RS.	RS.	RS.	RS.
Chatrapur	28,23,258 (Chatrapur and Chicacole)	27,03,960 (Chatrapur and Chicacole)	8,97,808	13,23,045	+ 425,237
Chicacole			18,55,241	17,44,223	— 1,11,018
Masulipatam	17,59,278	14,27,429	12,76,829	9,05,426	— 3,71,403
Nellore	12,78,559	13,11,903	15,53,790	21,51,566	+ 5,97,776
Chingleput (Madras)	38,24,202	42,00,215	52,75,587	38,36,552	— 14,39,035
Negapatam	27,41,800	20,67,815	18,34,149	17,54,245	— 79,904
Tinnevelly	18,71,891	19,42,720	16,57,082	19,35,488	+ 2,78,406
Calicut	4,73,426 (Calicut and Arcot)	1,44,572	1,31,335	1,02,003	— 29,332
Arcot		..	314	432	+ 118
Commissioner and Deputy Commissioners	1,506	181	137	5,778	+ 5,641
Total ..	147,73,920	137,98,795	144,82,272	137,58,758	— 7,23,514

The increase in the Chatrapur Division was due to the increased demand from Puri owing to the failure of stocks there. The increase in Nellore and the decrease in Chingleput were due to the large purchases made by the Madras merchants in the former division owing to the high prices demanded by the licensees at the Madras Depôt. The increase in Tinnevelly was the result of larger sales due partly to the reduction of the selling price of salt by the Tuticorin licensees and partly to the tracts formerly supplied from the Tanjore Factories having been supplied from Tinnevelly in the year

* Exclusive of Rs. 3,648 paid by the French Government.
† Exclusive of 54,246 maunds (Rs. 9,317) supplied to the French Government.

under report. The decrease in Chicacole was due to the late arrival of the Brinjarries and to the extension of the Excise System, owing to which the sale price of salt—3 annas per maund under the Monopoly System—is no longer credited to Government. The decrease in Masulipatam was due to the increased sales of Excise Salt and to diversion of the trade to the Vizagapatam Factories owing to high prices charged by the Mogaltur and Penuguduru licensees. The decrease in Negapatam was due to the want of stocks at several factories and that in the Calicut Division was due to the exhaustion of stocks of Excise Salt owing to the abolition of the Kundapur Factories.

Duty paid in Bombay.

104. 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 :—

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	84,880	..	160,24,582	4,175	160,20,407
1882-83	139,08,525	14,13,376	85,060	..	154,06,961	1,508	154,05,453
1883-84	138,55,159	15,95,036	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	163,10,808
1886-87	137,58,758	21,21,914	76,408	40	159,57,120	270	159,56,850

105. There was thus a decrease of Rs. 63,557, or of 0·39 per cent. in the Salt Revenue of this Presidency as compared with 1881-82, at the end of which year there was a reduction of 20 per cent. in the rate of duty. This decrease is, however, more than covered by the increase since then of outstandings on account of credit sales.

Charges.

106. Including the Abkári charges and the pay and contingencies of the establishments employed in Orissa, the total charges amounted to Rs. 16,23,806 as compared with Rs. 16,44,412 in 1885-86. Details according to divisions are given in Appendix F.

Of this, Rs. 2,35,668 are debitable to Excise and Rs. 84,662 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. 13,03,476 which compares as follows with those of the preceding two years.

Items.	1884-85.	1885-86.	1886-87.
Establishments.	RS.	RS.	RS.
Permanent	8,24,605	7,99,615	8,08,640
Temporary	38,544	36,029	33,843
Boat	167	54	44
Contingencies.			
Travelling Allowances	39,956	43,567	53,404
Office and Revenue contingencies, including Service Postage, Telegrams, cost of export of Salt and other Miscellaneous Items ...	83,736	94,937	1,94,391
Rewards	18,758	21,572	21,502
Petty construction and repairs	67,381	55,400	55,099
Purchase of Salt manufacturers' share ...	4,30,490	1,47,438	82,337
Conveying and storing Salt	-81,201	25,308	19,013
Petty works for the Manufacture and storage of Salt	30,241	19,829	15,081
Cost and repair of Salt-weighing Machines.	2,698	26,355	2,390
Miscellaneous	9,822	5,104	17,732
Total ...	16,32,599	12,75,208	13,03,476
Add cost of Salt Police	6,078	2,237	159
Grand Total ...	16,38,677	12,77,445	13,03,635

Cause of variations.

107. Compared with 1885-86, the cost of the Department increased by Rs. 28,268 if the cost of the Salt Police is excluded, and by Rs. 26,190 if it is included. This net result is made up of an increase of Rs. 1,09,221 under Office and Revenue contingencies and of Rs. 6,829 under establishments balanced by a decrease of Rs. 87,782 in petty construction and repairs and in charges connected with the manufacture of salt under the Monopoly System. The increase under Office and Revenue contingencies was due to the payment of compensation (Rs. 1,00,547) to the Kundapur licensees for the suppression of salt manufacture and to increased expenditure on account of travelling allowance as after the passing of The Madras Abkári Act I, 1886, officers had to be on tour more frequently and for a greater part of the year. The increase under establishments was due to the employment at the fish-curing yards of the revised scale of establishments sanctioned in G.O., January 16, 1886, No. 32, Revenue, and to the establishments sanctioned on account of the addition of Abkári to Salt duties having been employed throughout the year instead for only a portion of it as in the preceding year.

Expenditure on works.

108. The total expenditure on works amounted to Rs. 70,180 against Rs. 75,229 in the previous year, exclusive of the amount (Rs. 24,540) expended on works executed by the department on behalf of the licensees and recovered from them in the shape of excise cess.

109. 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

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

Classification.	New works.			Repairs.			Total.		
I.—Works for Revenue and General Purposes—	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
A—*Roads including Compensation for Land.*	2,245	5	0	1,607	10	7	3,852	15	7
B—*Other Works.*									
Compensation	1,876	9	1	...			1,876	9	1
Protective works, such as hedges, Guard-houses, &c.	2,820	0	9	6,305	12	3	9,125	13	0
Offices and Lines	20,026	6	7	11,196	14	9	31,223	5	4
Boats	1,614	1	7	3,546	4	2	5,160	5	9
Other works for Public convenience ...	851	12	11	375	7	11	1,227	4	10
Sundry Works	553	3	4	2,079	3	7	2,632	6	11
Total, *Other Works* ...	27,742	2	3	23,503	10	8	51,245	12	11
Total works for Revenue and General Purposes	29,987	7	3	25,111	5	3	55,098	12	6

Classification.	New works.	Repairs.	Total.
II.—Works for the manufacture and Storage of Salt—	RS. A. P.	RS. A. P.	RS. A. P.
Irrigation Channels (brine supply), including opening Bars	815 5 6	4,329 3 4	5,144 8 10
Platforms and Drying Grounds ...	158 11 0	1,399 14 0	1,558 9 0
Protective Works	804 0 0	5,286 2 0	6,090 2 0
Store Sheds and Gollahs	971 14 2	1,037 6 5	2,009 4 7
Sundry Works	160 4 7	117 15 5	278 4 0
Total works for the Manufacture and Storage of Salt	2,910 3 3	12,170 9 2	15,080 12 5
Grand Total ...	32,897 10 6	37,281 14 5	70,179 8 11

Proportion of charges to receipts.

111. The proportion borne by the charges to the receipts of the department and the net Revenue realised 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.
1878-79	Rs. 2-8-0	1,58,79,338	15,88,412	10·00	1,42,90,926
1879-80	Rs. 2-8-0	1,66,85,710	11,72,757	7·02	1,55,12,953
1880-81	Rs. 2-8-0	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	Rs. 2.	1,55,14,979	16,49,132	10·62	1,38,65,847
1884-85	Rs. 2.	1,55,50,043	16,38,676	10·53	1,39,11,367
1885-86	Rs. 2.	1,63,10,808	12,77,445	7·83	1,50,33,363
1886-87	Rs. 2.	1,59,56,850	13,03,635	8·17	1,46,53,215

(a) Taking credit for Salt duty levied in Bombay. (b) Including the cost of Police Guards.

Manufacturing and Revenue Receipts and Charges separated.

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

—	Receipts.	Charges.	Percentage of Charges to Receipts.
	RS.	RS.	
Revenue	1,32,55,168	11,66,923	8·80
Manufacture	5,03,590	1,36,553	27·11
Total ...	1,37,58,758	13,03,476	

Cost of Salt sold.

113. The subjoined statement exhibits the cost of the Government Salt sold at the Ganjam and Chinna Ganjam Factories of the Chatrapur and Nellore Divisions respectively. There was no manufacture during the year at the other Monopoly Factories:—

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Items.	Ganjam.	Chinna Ganjam.	Total.
	MDS.	MDS.	MDS.
Quantity manufactured	3,85,632	1,16,957	5,02,589
Gain by weighment	89	...	89
Total ...	3,85,721	1,16,957	5,02,678
Deduct wastage	16,772	14,838	31,610
Net quantity	3,68,949	1,02,119	4,71,068
	RS. A. P.	RS. A. P.	RS. A. P.
Land Assessment	191 0 0	17 4 0	208 4 0
Payment to manufacturers	35,349 9 7	9,507 12 0	44,857 5 7
Works for Salt manufacture and storage. Interest...	1,035 12 11	592 0 0	1,627 12 11
Works for Salt manufacture and storage. Repairs...	765 15 11	40 4 0	806 3 11
Conveying and storing Salt	876 6 6	436 6 1	1,312 12 7
Net Miscellaneous expenditure on other heads including Salt Weighing Machines.	638 12 7	193 3 7	832 0 2
Total ...	38,357 9 6	10,786 13 8	49,644 7 2
Cost per maund of net quantity above shown as brought into store	0 1 8·2	0 1 8·2	0 1 8·2
Number of maunds of Salt sold .. Maunds...	4,96,025 0 0	2,68,320 0 0	7,64,345 0 0
A cost of the same	52,185 15 5	28,229 8 0	80,415 7 5
B Average period of Storage of the same, years and months	0 7 0	1 5 0	...
C Interest on cost at 4 per cent. ... Rs.	1,217 10 9	1,599 10 8	2,817 5 5
Total cost of Salt sold (Lines A and C).Rs.	53,403 10 2	29,829 2 8	83,232 12 10
Cost per maund of Salt sold ... ... Rs.	0 1 8·6	0 1 9·3	0 1 8·9

CHAPTER XI.—QUALITY OF SALT.

Quality of Salt.

114. Appendix H shows the result 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 1886 from each Factory as compared with the results for previous years.

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

Constituents.	1876.	1883.	1884.		1885.		1886.	
			Monopoly.	Excise.	Monopoly.	Excise.	Monopoly.	Excise.
Sodium Chloride	93·5	92·5	92·9	92·9	93 9	92·7	94·9	92·6
Magnesium Salts	2·9	2·5	2·1	1·9	2·6	3·2	1·7	2·8
Calcium Salts	1·6	2·2	2·2	2.3	2·1	2·3	1·9	2·5
Insoluble matter	2·1	1·9	2·2	2·2	·8	1·2	·9	1·7

From this a steady improvement since 1883 is apparent in Monopoly Salt, the proportion of sodium chloride, and that of each of the impurities showing a marked diminution. There is also a distinct advance as compared with the sample of 1876. On the other hand Excise Salt shows no improvement. But as there were only two Factories, Ganjam and Chinna Ganjam, being worked under the Monopoly System in 1886-87, Pandraka Salt which is of the nature of Spontaneous Salt being excluded, and it is impossible to judge of the real quality of the Excise Salt put upon the market from this statement, another average has been calculated by multiplying the results of the analyses of the average specimens of Salt from each Factory by the quantity of Salt manufactured at it. The result works out as shown in the following statement:—

—		Insoluble matter. Inorganic.	Insoluble matter. Organic.	Sodium Chloride.	Magnesium Chloride.	Calcium Chloride.	Magnesium Sulphate.	Calcium Sulphate.	Unaccounted for.
1885-86	Monopoly ..	0·609	0·137	94·027	2·280	0·353	0·501	1·404	0·589
	Excise ..	1·145	0·118	91·820	2·987	0·056	0·860	2·400	0·614
1886-87	Monopoly ..	0·656	0·282	95·232	2·016	0·134	0·208	1·232	0·240
	Excise ..	1·411	0·144	91·928	2·633	0·763	0·359	2·163	0·599

These figures indicate a marked improvement in Monopoly Salt, whereas under Excise, although there is some improvement, it is much less perceptible.

116. On the whole there has been an improvement in the Northern Factories. The calcium products, however, generally show a tendency to increase. In the Chatrapur Division, the Surlá Excise Salt analyzes well, but it is not in favour with the Trade, which, though the licensees charged little more than the Monopoly rate, has been diverted from Surlá to Ganjam. In the Chicacole Division, the Salt shows improvement and the licensees who are trying to produce a better quality have set apart beds for the disposal of bitterns at every Factory except Konada. In the Masulipatam Division, better Salt was produced at Penuguduru and Mogaltur; on the other hand, the Manginapudi and Nizampatam Salts deteriorated. In the Nellore Division, the licensees were induced to destroy 990 maunds at Kistnapatam and 175 maunds at Pákala which had been scraped from over-dense brine; but, owing to the scarcity of Salt and the high prices obtainable at Madras, they could be induced to destroy only those particular unstored heaps from which the samples, the chemical analysis of which was unsatisfactory, were taken.

117. In the Chingleput Factories and those south of Madras with one or two exceptions, there has been a decrease in the proportion of sodium chloride and an increase in impurity. In the Negapatam Division, the Salt of Cuddalore, Kumblimedu, Neidavasál and Tranquebar is very inferior. It is reported that this will continue to be the case unless Salt officers are invested with power to reject dirty Salt or Salt of a bad quality similar to that formerly vested in them under the Monopoly System. In the Tinnevelly Division, the only factory the Salt of which gave a satisfactory analysis was Morekolam. The Vattanam and Theethandathanam Salts were very bad, and the Kayalpatnam Salt gave the worst results in the Presidency.

118. The only reason that can be assigned for the difference between the Salt of the Northern and that of the Southern Factories is that the stocks in the south were very low and this led to the manufacturers scraping any stuff that could be secured: such was the demand that it was sold off almost as soon as stored. On the whole then the Monopoly Salt of 1886-87 is better than that of 1885-86; the Excise Salt of 1886-87 in the Northern Factories is better and in the Southern Factories worse than that of 1885-86.

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

Offences against the Salt Laws reported.

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

27

Division or Circle.	Pending on April 1, 1886, and since reported up to March 31, 1887. Cases.	Pending ... Persons.	Disposal by the Officers of the Department. Released by Department. I. Infirm persons, pregnant women and children. Cases.	I. Persons.	II. For possessing less than one seer of Contraband Salt or less than five seers of Salt-earth for the first time. Cases.	II. Persons.	III. On proof of ignorance or inadvertence. Cases.	III. Persons.	IV. For want of proof. Cases.	IV. Persons.	Total released after warning. Cases.	Total released ... Persons.	Sent for trial. Cases.	Sent for trial. Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Chatrapur ..	289	171	5	5	49	49	1	1	1	1	56	56	109	109
Chicacole ..	9,889	3,419	54	54	1,243	1,247	2	2	(c) 29	(c) 29	1,328	1,332	1,978	1,981
Masulipatam ..	959	455	11	11	202	206	5	5	11	12	229	234	201	209
Nellore ..	131	47	..	..	16	17	..	..	4	4	20	21	26	26
Chingleput ..	1,860	987	37	40	129	131	1	1	21	21	188	193	753	755
Negapatam ..	6,630	4,090	168	168	866	867	2	2	(d) 33	(d) 139	1,069	1,176	2,835	2,847
Tinnevelly ..	4,624	2,094	44	44	689	689	9	9	(e) 37	(e) 37	779	779	1,269	1,277
Arcot ..	1,897	596	15	15	111	112	1	1	(f) 14	(f) 15	141	143	412	415
Calicut ..	6,112	3,412	99	125	924	944	9	9	(g) 33	(g) 41	1,065	1,119	2,104	2,159
Total ..	32,391	15,271	433	462	4,229	4,262	30	30	183	299	4,875	5,053	9,687	9,778

Division or Circle.	Disposal by the Officers of the Department—cont. Undetected scrapings of Salt-earth registered from Dec. 31, 1885, to Dec. 31, 1886, written off. Cases.	Total disposed of. Cases.	Total disposed of. Persons.	Balance remaining for disposal on March 31, 1887. Cases.	Balance ... Persons.	Disposal by the Magistrates. Pending trial on April 1, 1886, and since sent for trial up to March 31, 1887. Cases.	Pending trial ... Persons.	Convicted. Cases.	Convicted. Persons.	Acquitted. Cases.	Acquitted. Persons.	Balance remaining for disposal on March 31, 1887. Cases.	Balance remaining ... Persons.
	16	17	18	19	20	21	22	23	24	25	26	27	28
Chatrapur ..	67	232	165	57	6	150	150	118	118	2	2	30	30
Chicacole ..	4,708	8,014	3,313	1,875	106	2,381	2,412	1,837	1,868	27	27	(a) 507	(a) 507
Masulipatam ..	213	643	443	316	12	250	258	186	190	26	29	38	39
Nellore ..	42	88	47	43	..	26	26	21	21	2	2	3	3
Chingleput ..	334	1,275	948	585	39	867	871	779	782	20	21	68	68
Negapatam ..	2,006	5,910	4,023	720	67	3,042	3,054	2,559	2,559	19	19	(b) 463	(b) 475
Tinnevelly ..	1,936	3,984	2,056	640	38	1,466	1,474	1,235	1,239	5	9	226	226
Arcot ..	1,186	1,739	558	158	38	488	491	420	423	4	4	64	64
Calicut ..	2,227	5,396	3,278	716	134	2,271	2,333	1,776	1,821	23	27	472	485
Total ..	12,719	27,281	14,831	(h) 5,110	440	10,941	11,069	8,931	9,021	128	140	1,871	1,897

N.B.—*Chicacole*—The number of cases pending before the Inspectors on 31st March 1886 has now been reduced by one and that of persons pending before the Magistracy, by five, owing to an error in the returns of the Circle officers for 1885-86.

Masulipatam.—The number of cases and persons pending before the department has now been reduced by two, as two cases and two persons which were ordered to be written off in 1885-86 were not deducted from the return for that year.

(a) Exclusive of 10 cases in which 10 persons absconded, died, &c.
(b) Exclusive of one person (in one case) who died before inquiry.
(c) Including 20 cases with 20 persons written off on account of death, &c., of the offenders.
(d) Do. 3 ,, with 3 ,, ,, ,, ,,
(e) Including 32 cases with 32 persons written off on account of death, &c., of the offenders.
(f) Do. 2 ,, with 2 ,, ,, ,, ,,
(g) Do. 16 ,, with 23 ,, ,, ,, ,,
(h) Four thousand six hundred and eighty-seven of these cases were cases of simple scrapings of Salt-earth reported since January 1, 1887, and remaining undetected.

120. Of the persons dealt with 5,053 or about a third were released departmentally. Of these 4,262 or 84·3 per cent. were released for the possession of Salt or Salt-earth for the first time.

Decrease in the number of cases and persons.

121. The number of cases dealt with, the number of persons arrested and the number of undetected scrapings show decreases of 3·5, 3·3, and 4·3 per cent. respectively. The number of persons sent for trial shows an increase of 123 or 1·2 per cent. The decrease in the number of offences may possibly imply that the maximum has been reached; or it may be due to the Abkári duties newly imposed upon the Department owing to which the officers have been unable to devote so much time to Salt offences. The annexed statement shows the difference in each division :—

—	1885-86.	1886-87.
Chatrapur	2,114	109
Chicacole		1,981
Masulipatam	317	209
Nellore	12	26
Chingleput	775	755
Negapatam	2,158	2,847
Tinnevelly	1,634	1,277
Arcot	589	415
Calicut	2,056	2,159

122. The figures for the Chatrapur and Chicacole Divisions show little change on the whole.

123. The North of Ganjam and the South of Vizagapatam show satisfactory decreases, but there has been an increase in offences in the Circles comprising the South of Ganjam and the North and interior of Vizagapatam. The decrease in the Masulipatam Division noticed in the last report continues. Guntur is the only Circle which shows a slight increase.

124. In the Nellore Division there has been a slight increase. In the Chingleput Division as a whole and its Circles individually there is little change, and in the Negapatam Division generally there was an increase of crime probably to be attributed to the high price of Salt. In the Tinnevelly Division, Morekolam Circle alone shows an increase, there being a considerable decrease of detection in Vattanam and Madura Circles. The decrease in the Arcot Division is chiefly in Vellore where there was an unusual increase in the previous year and Tirukoilur which was for the greater part of the year in charge of an incompetent Inspector who has since been reduced. In the Calicut Division, the Trichinopoly, Tellicherry, Mangalore and Kundapur Circles showed increases.

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

125. Of the 15,271 persons whose cases were dealt with, 5,053 were released and 9,778 sent for trial, the cases of 440 being left pending. Only 213 cases in which 329 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 15,000, only 2·2 per cent. were arrested for cases in which the evidence was considered by the Inspectors insufficient warrant their being sent for trial. The Board are satisfied that there are no grounds for considering that the Inspectors abuse their powers of release, and it must be conceded that it would not be safe to entrust these powers to officers of the grade of those who usually make arrests.

Low percentage of acquittals.

126. Of the persons sent for trial 140 were acquitted against 243 in the previous year. The percentage of cases acquitted was 1·4, the lowest that has been recorded.

127. The quantities of contraband articles dealt with are shown in the annexed statement. Fish cured with Salt-earth and Salt-earth show considerable increases, there being corresponding decreases under Earth-salt, Spontaneous Salt and Salt.

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	1 30 37	..	1 34 17	82 14 4	..	1 35 26	1 6 70
Chicacole ..	0 12 20	0 0 2	31 2 8	1,064 23 76	..	55 1 55	161 21 30
Masulipatam ..	0 27 31	12 26 1	3 33 34	111 5 79	0 28 22	8 36 70	8 0 0
Nellore	..	2 20 20	..	15 37 60	..	0 14 0	..
Chingleput ..	2 6 59	10 30 79	18 8 29	280 19 3	..	10 8 49	..
Negapatam ..	4 27 30	0 34 59	309 6 29	2,420 26 35	..	67 30 57	1,616 34 0
Tinnevelly ..	0 4 0	20 22 32	88 16 42	118 2 68	2 26 0	36 25 31	3 30 0
Arcot	..	..	69 39 61	190 33 56	..	17 39 79	..
Calicut	0 0 25	0 2 43	105 35 66	537 22 19	1 12 50	90 34 10	..
Total ..	9 28 42	47 16 76	628 16 46	4,821 26 0	4 26 77	325 26 57	1,791 22 20

Pendency of cases.

128. 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, but not more than may be accounted for by the extra Abkári duties imposed upon Inspectors. These officers having two sets of cases to dispose of have to consider the convenience of more people and it is undoubtedly better that a case should lie over a day or two longer than that a man should be summoned to an inconvenient distance from his home. There are no great changes in any of the divisions except Arcot, which shows a much worse average than in the previous year and Calicut which shows considerable improvement. The figures for the former are spoiled by the Tirukoilur Circle, the Inspector in charge of which was reduced among other things for delays in disposing of his cases. The Calicut Division is altogether exceptional, the delays in the West Coast Circles are generally for the convenience of the parties who are rarely called upon to attend the Inspector's Office during the monsoon.

129. Appendix K (classification of offences) calls for no remark.

130. The Government in reviewing previous reports have remarked upon the wide divergence in the prevalence of illicit practices in different Divisions, pointing especially to Nellore and Chicacole both Coast Divisions in which the number of cases dealt with are 131 and 9,889 respectively. This can only be accounted for by the difference in the habits of the people. In the Nellore District there were no fewer than 25 Factories in 1856 while in the Vizagapatam District there were but 6. The inhabitants of Nellore having licit Salt within easy reach and there being no swamps in the District bearing comparison with the Chipurupalle, Vatada and other Swamps in Vizagapatam never contracted the habit of using illicit Salt. Although the number of Factories in Nellore has been reduced, communications are so much improved that there is still no difficulty in obtaining licit Salt. On the other hand, in Vizagapatam the Salt-earth Swamps were more numerous than in Nellore while Factories were fewer, hence the people have contracted a habit of using illicit Salt, which is most difficult to eradicate. A similar fact is noticed in the Madura District. The saline survey of the District shows that it is full of Salt-earth tracts while the Divisions of the Melur, Shivaganga and Tirupatur Sub-Magistrates are the only parts of the District in which Salt cases are common.

131. The annexed statement shows the number of hands employed on purely preventive work and their sanctioned cost for the year 1886-87 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	235	170
Chicacole ..	2	..	8	2	55	334	401	45,408	7,441	3,355
Masulipatam ..	1	..	6	1	44	273	324	34,170	750	436
Nellore.. ..	1	..	8	1	38	256	304	33,888	104	45
Chingleput ..	..	..	3	..	21	132	156	14,880	1,763	987
Negapatam ..	1	1	5	2	33	237	279	31,572	5,924	4,043
Tinnevelly ..	2	..	14	3	40	301	360	45,444	3,658	2,036
Arcot	7	..	43	10	92	667	819	1,18,452	1,460	543
Calicut	8	1	46	16	101	619	791	1,25,496	4,570	3,059
Total ..	23	2	135	36	432	2,881	3,509	4,60,818	25,935	14,674

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. The necessity for the establishments maintained in the different divisions cannot be judged of merely by the number of cases dealt with, as in parts of the country where breaches of the Salt laws are not numerous, it is still advisable to maintain an adequate force for preventive purposes.

CHAPTER XIII.—MISCELLANEOUS.

Check of storage by re-weighment of heaps.

	PER CENT.
Assistant Commissioners ..	2·6
Inspectors ..	26·9
Assistant Inspectors	77·8
Total ..	107·3

132. 2,598 heaps were stored and 3,746 sold during the year. Of the heaps stored 236 were tested immediately after storage. Of the total number of heaps sold 2,560 were reweighed. 107·3 per cent. of the heaps stored and 74·47 per cent. of the heaps sold were tested during the year. Some of the heaps were tested both by restorage and by check weighment. Hence the ratio is in excess of 100. *The proportion tested by officers of each grade is noted* in the margin. Inspectors and Assistant Inspectors personally stored 440 heaps or 16·9 per cent. of the total number of heaps stored.

Fish-curing.

133. On the whole there has been a considerable increase in the fish-curing operations as will be seen from the statement in the margin showing the results in each Division for the last three years. In the Chatrapur, Nellore, Chingleput and Tinnevelly Divisions there has been a falling off which is ascribed to the season having been unfavourable during the greater part of the year, but this has been more than made up for by the increase in the remaining Divisions. 1,23,018 maunds of Salt, realizing Rs. 81,331, were sold during the year against 1,16,846 maunds and Rs. 77,044 in the preceding year. There was thus an increase of over 5 per cent. 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. 70,611, there was a clear profit of over Rs. 10,000. There was an increase of Rs. 4,000 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 marginally noted, to the purchase of a large quantity of Excise Salt for supply to the fish-curing yards, and to the expansion of fish-curing operations generally. The total number of yards at the beginning of the year was 135. Seven* new yards were opened during the year, making the total at the end of the year 142. Of these only one, the Shiroor yard in the Calicut Division, was not resorted to by the fishermen.

Divisions.	Weight of Fish cured.		
	1884-85.	1885-86.	1886-87.
	MDS.	MDS.	MDS.
Chatrapur	25,962	25,433	23,354
Chicacole	51,700	48,825	56,310
Masulipatam	16,936	22,116	23,279
Nellore	12,528	23,104	21,964
Chingleput	19,640	25,254	24,814
Negapatam	31,441	32,690	35,755
Tinnevelly	50,185	75,358	73,846
Calicut	3,38,994	4,93,013	5,67,482
Total ..	5,47,386	7,45,793	8,26,804
Tons ..	20,108	27,396	30,373

G.O., dated 16th January 1886, No. 32, Revenue.

* Battigalavuru.
Kumaravanipeta.
Sethubavachattram.
Pudiappu.
Nagamayyapalem.
Gudaruguata.
Shiroor.

134. The experiments in fish-curing conducted departmentally, so far as they have gone, have been satisfactory. More than 365 maunds of fish were cured at a cost of Rs. 835; a similar sum has been realized by the sale of a portion of the cured fish. The financial results cannot, however, be accurately stated as a considerable quantity of the fish cured remained unsold in the Masulipatam and Nellore Divisions. The greatest difficulty is experienced every where in purchasing fish for the purpose. Wherever the fish-curing industry has been established merchants have sprung up who make advances to the fishermen who are bound to make over to them all the fish caught. The fishermen are thus precluded from selling to the Officers of this Department and the merchants suspicious of the intentions of Government refuse to do so except at prohibitive prices.

Saltpetre operations.

135. During the year under report 2,434 Factories for the manufacture of Crude Saltpetre and 47 Refineries were worked against 2,146 Crude Factories and 45 Refineries in the preceding year. The care with which licenses are issued in localities in which the proportion of Salt in the nitrous soil is large and the supervision exercised over the working of the Saltpetre Works and Refineries prove conclusively that the increase in the number of licenses granted is due to the development of the industry.

136. The receipts on account of license fees, fines, &c., amounted to Rs. 3,370-7-9, and the expenditure, which consists wholly of the pay of the Amins employed for the supervision of the Refineries, to Rs. 5,110-1-4 against Rs. 3,203-6-0 and Rs. 5,151-4-9, respectively, in the preceding year. The excess expenditure incurred over the receipts was more than made up by 16,382 maunds of edible Salt educed in the Refineries being prevented from passing into consumption without the payment of duty.

137. 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 :—

Divisions.	Circles.		Crude Saltpetre expended.	Refined Saltpetre produced.	Salt educed.	Percentage of outturn.	
						Of Refined to Crude Saltpetre expended.	Of Salt to Crude Saltpetre expended.
			MDS.	MDS.	MDS.		
Masulipatam ..	Mogaltur	1885-86 ..	257	109	71	42·41	27·62
		1886-87.	175	103	25	58·85	14·28
	Guntúr	1885-86 ..	3,849	1,399	940	36·34	24·42
		1886-87.	3,085	1,285	755	41·65	24·47
Nellore	Kanuparti	1885-86 ..	2,377	840	1,043	35·33	43·87
		1886-87.	1,513	452	699	29·87	46·20
Negapatam	Tanjore	1885-86 ..	264	80	70	30·30	26.51
		1886-87.	..	..	..	..	..
Tinnevelly	Madura	1885-86 ..	1,289	516	489	40·03	37·93
		1886-87.	3,855	1,614	1,413	41·86	36·65
Calicut	Calicut	1885-86 ..	402	174	92	43·28	22·88
		1886-87.	80	53	19	66·25	23·75
	Coimbatore	1885-86 ..	19,576	8,475	7,360	43·29	37·59
		1886-87.	22,077	9,248	8,395	41·89	38·02
	Trichinopoly	1885-86 ..	9,446	4,087	3,586	43·26	37·96
		1886-87.	11,882	5,127	4,033	43·15	33·94
Arcot	Bellary	1885-86 ..	697	301	201	43·18	28·83
		1886-87.	2,707	595	965	21·97	35·64
	Cuddapah	1885-86 ..	..	..	..	..	..
		1886-87.	277	56	78	20·66	28·78
	Total ..	1885-86 ..	38,157	15,981	13,852	41·88	36·30
		1886-87.	45,651	18,533	16,382	40·60	35·89

138. It will be observed that the percentages of Refined Saltpetre and Salt produced out of the Crude Saltpetre expended in both years continued similar contrary to the estimates made by the Salt Commission.

139. Of the Salt educed in the Refineries, 3,183 maunds were purchased by Government for supply to the Fish-curing yards on the West Coast while none was purchased

in the preceding year. The Ponáni Gollah having been burnt down in December 1886, Tuticorin Salt could not be imported until the re-erection of the buildings; and the stock on hand having then almost run out, educed Salt was used by the curers. With the exception of this small quantity the whole of the Salt educed during the year was destroyed.

140. Educed Salt has been found upon Chemical examination to contain about 50 per cent. of Sodium Chloride against 93·505 found by the Salt Commission to be contained in the ordinary alimentary Salt. It could not, therefore, be excised, without danger to the Revenue, at a price under Rs. 1-1 per maund and with the cost of storage, carriage, &c., could scarcely be sold in any quantity under Rs. 1-4 per maund, at which price it is doubtful whether it would be in any demand with tanners and others who may wish to use it in their business. Special rules would have to be passed and special orders obtained from the Government of India reducing the duty before this could be done. It seems unnecessary to go up to the Government of India for sanction as the rules for the duty-free issue of Salt for use in manufactures meet all requirements.

Lands acquired by Public Servants.

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

Records.

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

Service Books.

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

CHAPTER XIV.—ORISSA.

Administrative changes.

144. In paragraph 14 of the last Administration Report of the Madras Salt Department it was stated that draft Notifications extending the Indian Salt Act (XII of 1882) to Orissa and prescribing rules thereunder had been forwarded for submission to the Bengal and Supreme Governments. It was supposed that the existing rules as to *Rowanahs* under the Bengal Salt Act would still remain in force in Orissa, as the introduction of Act XII of 1882 would not *ipso facto* affect their applicability to that Province. But the Government of India objected to the simultaneous working of the two Acts and the rules framed under them on the ground that the introduction of the one would render the other inoperative and returned the rules with the request that fresh draft Rules and Notifications under Act XII of 1882 should be submitted to completely take the place of the existing rules under the Bengal Salt Act of 1864, and enable the administration of the Salt Department in Orissa to be carried on without interruption and inconvenience, until such time as special legislation might be deemed advisable. The rules were accordingly revised and the following amended Notifications were prepared and submitted in January last:—

Letter from the Government of India, Department of Finance and Commerce, to the Government of Bengal, dated 22nd June 1886, No. 1527.

Letter from the Government of Bengal, Financial Department, to the Board of Revenue, Lower Provinces, dated 12th August 1886, No. 1849.

I. Extending the Indian Salt Act (XII of 1882) to Orissa;
II. Prescribing rules under that Act for the regulation of manufacture, storage, sale, &c., of salt;
III. Vesting the Departmental Officers employed in that Province with certain powers under the Act; and
IV. Providing for appeals against orders of Assistant and Deputy Commissioners.

The orders of the Government of India are still awaited.

145. In the absence of any definite instructions from higher authority the Officers of this Department employed in Orissa, having no legal position of their own, were directed to continue to work under the orders of Collectors during the year under report. The position was anomalous and unsatisfactory for the exact position of the officers of this Department was not defined and diversity of opinion existed as to what the relations of the Revenue authorities with the Salt officers were intended to be.

This was of course a hindrance to progress and the record of the past year cannot be expected to show much advance. Matters still remain in the same position and the responsibility of this Department is still undefined. It is hoped, however, that before the year expires the requisite powers will have been conferred and that a complete transfer of control will have been effected. The only changes affecting the system of Salt Administration which were introduced during the year were the following:—

(a) The improvement of the system of storage and weighment of Salt.
(b) The removal of duty-paid Salt from Golahs (Ware-houses) in bags instead of in bulk.
(c) The discontinuance of night manufacture.
(d) The systematic inspections of arangs (works) by the Inspectors and their Assistants during the manufacturing season.
(e) The institution of preliminary inquiries about illicit Salt manufacture.

Pending the orders of Government regarding the powers of Departmental Officers, it was arranged with the Commissioner of Orissa that the Salt Outpost Police should be placed under the orders of the Officers of this Department so far as Salt crime was concerned, though, owing to some misunderstanding this arrangement was not properly carried out. Inspectors were directed while going round to be careful to visit, as far as possible, and note all scrapings of Salt-earth and removals of Spontaneous Salt and report them to the Police with a view to the necessary action being taken for the detection and punishment of offenders. It is reported that except in rare instances none of the Salt Police Outpost establishment ever patrolled the Salt tracts, for which they had been specially appointed.

146. The quantities of Salt which nominally remained in store at the several Golahs in Orissa on the dates on which the several Inspectors assumed charge were actually reweighed, with the result that in some cases quantities in excess of the recorded stored contents were discovered, and in others abnormally high and low wastages were found. The results of these reweighments were communicated to the Collectors concerned in view to the penal clauses of the Rules being enforced against the bonders.

District Gazetted Officers, Madras.

G.Os., September 25, 1885, No. 1090, Revenue, and November 26, 1885, No. 1316, Revenue.

147. In consequence of the transfer of the Salt Administration of the Province to the Madras Salt Commissioner, two Officers, one for the Balasore and the other for the Chatrapur Divisions, were sanctioned as mentioned in the last year's Administration Report of the Madras Salt Department. They belong to the general body of Assistant Commissioners of the Madras Salt Department.

Changes.

148. There was but one change under this head. The appointment of the Assistant Commissioner (for the Chatrapur Division) mentioned in the last year's report as vacant was permanently filled up during the year. The effect of the change above referred to was as under:—

Grade.	Pay.	STRENGTH, MARCH 31, 1886.		STRENGTH, MARCH 31, 1887.	
		Sanctioned.	Actual.	Sanctioned.	Actual.
	RS.				
1st ...	800	1	...	1	...
2nd ...	700	...	1	...	1
3rd ...	600	...	...	...	1
4th ...	500	1	...	1	...
	Total ...	2	1	2	2

Number of Salt Works.

149. The number of Arangs worked in 1886-87 in the Balasore Division was 19 against 38 in the preceding year, as shown below:—

Circles.		No. worked in 1885-86.	No. worked in 1886-87.
Balasore	...	7	4
Basudebpur	...	19	8
Chandbally	...	4	2
Machgaon	...	8	5
	Total ...	38	19

150. This decrease appears to be due to the licensees having been in some doubt as to the attitude which the Madras Salt Department would adopt towards them with regard to the system of Salt manufacture; in the Manikpatna Circle there was practically no manufacture at all owing to misapprehension on the part of the manufacturers as to the condition on which they would be allowed to work their pans.

The Collector of Puri reports :—

"The decrease is due entirely to the partial transfer of the Department to Madras. The well paid Inspectors and Assistant Inspectors took the place of the badly paid Darogas and the change put a stop to the procedure established by the Darogas of allowing a number of illegal practices such as storing more Salt than was entered in the Registers, under which the low-paid local Agents of the bonders and the Darogas compensated themselves for the hardships they endured in being compelled to live and work in the midst of unhealthy marshes."

The Commissioner of Orissa says in his Annual Report :—

"The whole system of manufacture as carried on in this District was based on lax principles detrimental to the interest of the Revenue. The Preventive Police Guards were insufficient to check malpractices and the mode of transporting and storing Salt was equally defective to guard against fraud and smuggling, was carried on in consequence in almost every warehouse and Salt Work. These defects came to my notice in the early part of the year and measures were taken in consultation with the Madras Officers to prevent them. A few conditions calculated to protect the Revenue were proposed strengthening the preventive guards and introducing better regulations for the transport and storage of Salt under the sanction of the Madras Salt Commissioner and the Board of Revenue. The improvements so introduced had the desired effect, but as they materially affected the prospect of making illicit profit at the sacrifice of Government Revenue by the bonders most of them refused to manufacture Salt and resigned their licenses. Of the eight licenses so resigned the contractors have been called upon in five cases to pay a fine of rupees four hundred each for breach of the terms of agreements executed by them."

Establishments.

151. The following statement shows the sanctioned subordinate establishments :—

Circles.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Petty Officers on Rs. 15.	Petty Officers on Rs. 12.	Petty Officers on Rs. 10.	Petty Officers on Rs. 9.	Peons on Rs. 8.	Peons on Rs. 7.	Peons on Rs. 6.	Total Cost per annum.	Remarks.
													RS.	
Balasore	1	1	..	1	1	..	..	..	..	2	3	4	6,876	
Basudebpur	1	2	..	1	1	..	..	..	..	3	4	5	8,928	Average rate of pay of an—
Chandbally	1	1	..	1	..	..	1	1	..	12	..	..	7,260	Inspector, Rs. 307.
Machgaon	1	2	..	1	1	..	1	..	2	8	3	5	9,684	Assistant Inspector, Rs. 150.
Manikpatna	1	2	6	1	..	..	..	1	..	3	3	21	12,912	Sub-Inspector, Rs. 43.
Total ..	5	8	6	5	3	..	2	2	2	28	13	35	45,660	

Cuttack.

		RS.
1 Head Clerk on	..	46
1 Mohurir ..	..	36
1 Do. ..	..	28

Puri.

1 Head Clerk on	..	50
1 Mohurir ..	..	20

152. The above establishments are exclusive of the Sudr establishments retained in the Collectors' offices for the compilation of the returns and the conduct of the correspondence connected with Salt manufacture. The Board of Revenue, Lower Provinces, enquired what reductions were rendered possible by the transfer of the Salt Administration to the Commissioner of Salt Revenue, Madras. It was stated in reply that until complete control in all Salt matters was transferred to the officers of the Madras Salt Department it would not be possible to arrange for the submission of all the returns

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now rendered by Collectors. The Board did not think it desirable to make any change in the system of returns furnished until Act XII of 1882 was introduced into Orissa Division. The above establishments are also exclusive of the *arang* and warehouse establishments, which are classed as temporary and the strength of which varies each year according to the number of works that may be licensed.

Manufacture and Storage.

153. The quantity of Salt manufactured and received into store during the year amounted to 66,482 maunds against 4,47,267 maunds in the previous year as shown below :—

Districts.	Description.	1885-86.	1886-87.
		I. MDS.	I. MDS.
Balasore	Panga ...	83,999	35,471
Cuttack	Do. ...	46,225	24,728
Puri	Karkatch ...	3,17,043	6,283
Total ...	Panga ...	1,30,224	60,199
	Karkatch ...	3,17,043	6,283
Grand Total ...	...	4,47,267	66,482

154. In the Balasore and Cuttack Districts 60,199 maunds of *Panga* salt were made as against 1,30,224 maunds and in the Puri District 6,283 maunds of *Karkatch* Salt as against 3,17,043 maunds in the previous year. The decline, in both cases, was chiefly due to the proposed introduction of the Madras System worked by the officers of the Madras Salt Department which excited distrust. In the Puri District this distrust has been partially overcome in the current year, and it is hoped that it will eventually disappear altogether when the licensees realize that the system is really far more favourable to profitable manufacture than that under which they have hitherto worked. With regard to the prospects of *Panga* manufacture in the other two Districts it must die a natural death when the new Rules come into force as it is not a paying concern to an honest manufacturer. As matters stand at present Liverpool Salt which is superior in quality to, and cheaper in price than, the locally produced article has already almost driven the latter out of the market. There seems to be no reason to apprehend that the cessation of *Panga* manufacture will be productive of any hardships to those who have been engaged in the industry as there is ample employment for them on agricultural operations. It is questionable whether *Karkatch* manufacture can ever be profitably carried on north of Astrang. During the current year an experiment on a small scale was made at Mundhamalong near the mouth of the Dhamra river but it was brought to an untimely end by the cyclone which swept over Orissa on the 25th May 1887. This portion of the Coast line is peculiarly subject to such visitations and on this ground as well as from the fact that continuous fair weather is not to be depended upon in this latitude and the season for salt manufacture is very short, the locality would appear not to be at all well suited for *Karkatch* works. It is stated that cyclones do not visit the Chilka Lake, a circumstance favorable to the salt industry, if it is a fact. The two Districts of Balasore and Cuttack will therefore have to depend upon imported Salt.

Wastage in transit from Arangs to Golahs.

155. The average wastage in transit of Salt from the Arangs to the Golahs was about the same as usual, viz., 2·5 per cent. In the Basudebpur Circle, however, it was as high as 4·23 per cent. This was due to the defective arrangements made by the licensees to protect their Salt from the weather.

Delay in transport.

156. The transport operations were conducted either by the Inspectors or their Assistants. This supervision by the superior agency coupled with the system of bagging and sealing the bags before removal of Salt from the Arangs rendered the detection of abstractions during transit certain. The extreme unwillingness and delay on the part of the licensees to commence transport under the new system under the immediate eye of the Circle Officers tended to

confirm the current report that the Pass Officers used to give such generous weight at the Arangs that there was ample room for large quantities of Salt to be abstracted during transit. It appears that the licensees thought that the Circle Officers would not really come to the Arangs to conduct transport operations in the height of the South-west monsoon and that if they delayed long enough the work would again be undertaken by the Pass Officers as usual. They were, however, disappointed in their expectations; for towards the end of October the Collector of Balasore ordered the destruction of 1,213 maunds of Salt in the Basudebpur Circle owing to protracted delay on the part of the licensees in transport and storage. The cooly manufacturers are reported to be pleased with the change of affairs as they obtain credit for the full quantity produced by them. These men are paid on the actual quantity weighed out for transport; so a fraudulent licensee gained in two ways by inducing the Pass-Officers to record false weighments at the Arangs (works) prior to transport.

Stocks and issues.

157. The subjoined statement shows the quantity of Salt in hand, the quantity received by manufacture, imports, &c., and the quantity expended during the year in each district of Orissa Division as compared with the figures of the preceding year:—

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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	1885-86	73,948	50,272	1,24,220	84,099*	1,06,708	22,375	1,29,083	63,058	16,178	79,236
	1886-87	63,058	16,178	79,236	35,471	43,238	18,321	61,559	53,139	9	53,149
Cuttack	1885-86	23,643	4,930	28,573	46,225	34,532	4,716	39,248	27,412	8,253	35,665
	1886-87	27,412	8,253	35,665	24,728†	27,772	5,183	32,955	27,002	436	27,438
Puri	1885-86	2,69,317	23	2,69,340	3,17,043	3,29,374	4,646	3,34,020	2,52,363	..	2,52,363
	1886-87	2,52,363	..	2,52,363	6,283‡	1,64,647§	9,405	1,74,052	84,594	..	84,594
Total	1885-86	3,66,908	55,225	4,22,133	4,47,367	4,70,614	31,737	5,02,351	3,42,833	24,431	3,67,264
	1886-87	3,42,833	24,431	3,67,264	66,482	2,35,657	32,909	2,68,566	1,64,735	445	1,65,182
Duty-bearing salt.											
Balasore	1885-86	259	..	259	..	..	..	..	259	..	259
	1886-87	259	..	259	..	..	..	..	259	..	259
Cuttack	1885-86	6,595	..	6,595	..	6,480	115	6,595	..	..	..
	1886-87	..	..	..	..	..	..	..	..	..	..
Total	1885-86	6,854	..	6,854	..	6,480	115	6,595	259	..	259
	1886-87	259	..	259	..	..	..	..	259	..	259
Duty-paid salt.											
Balasore	1885-86	..	..	..	48,565	48,565	..	48,565	..	..	..
	1886-87	..	..	..	1,43,397	1,43,397	..	1,43,397	..	..	..
Cuttack	1885-86	..	..	..	..	..	..	..	..	..	..
	1886-87	..	..	..	..	..	..	..	..	..	..
Total	1885-86	..	..	..	48,565	48,565	..	48,565	..	..	..
	1886-87	..	..	..	1,43,397	1,43,397	..	1,43,397	..	..	..
Grand Total	1885-86	3,73,762	55,225	4,28,987	4,95,932	5,25,659	31,852	5,57,511	3,43,092	24,431	3,67,523
	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

* Including 100 maunds on which duty has been refunded.
† Includes 124 maunds found in excess on clearance of golas.
‡ Includes 367 maunds do. do. do.
§ Exclusive of the excess deficiency of maunds 249 seers 5 on which penalty duty amounting to Rs. 499 was levied.

—		Duty on imported Salt.	Duty on excise salt.	Rowannah fees.	Miscellaneous Receipts.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	1885-86 ..	..	2,18,045 0 0	1,327 12 0	916 8 8	2,20,289 4 8
	1886-87	..	86,477 0 0	1,500 0 0	2,227 0 5	90,204 0 5
Cuttack	1885-86	12,960 8 0	69,073 0 0	581 4 0	1 8 0	82,616 4 0
	1886-87	..	55,546 8 0	1,012 0 0	..	56,558 8 0
Pooree	1885-86	..	6,58,749 0 0	675 4 0	130 7 6	6,59,554 11 6
	1886-87	..	3,29,793 8 0	356 12 0	11,550 1 2	3,41,700 5 2
Total ..	1885-86 ..	12,960 8 0	9,45,867 0 0	2,584 4 0	1,048 8 2	9,62,460 4 2
	1886-87	..	4,71,817 0 0	2,868 12 0	13,777 1 7	4,88,462 13 7

Compared with the receipts of 1885-86, there was a net decrease of Rs. 4,73,997-6-7 or very nearly 50 per cent. The decrease was in duty on excise Salt and was due to the smaller quantity of Salt sold. The decrease in the sales has been explained in paragraph 158 above. The increase under Rowanah fees was due to the fact that in consequence of the very large importations of Liverpool Salt a larger number of protective documents for the retail sale of the Salt within the Districts of Balasore and Cuttack was required; that under Miscellaneous Receipts was due to the recovery from the licensees of the cost of the establishments employed at certain arangs during the season of 1884-85 in Balasore and Puri, as the duty upon the outturn of Salt in them was less than twenty times the cost of the establishments and to the inclusion, in the figures of 1886-87, of the contributions on account of the pay of gola daroga, moharir and the Supervisor of Astrang (Rs. 2,802-5-2), a penalty of Rs. 1,000 for not manufacturing Salt and the price paid for, and duty levied upon, confiscated Salt (Rs.2,906.)

Charges.

	RS.	A.	P.
1885-86 ..	23,970	11	7
1886-87 ..	7,416	5	2
Total ..	16,554	6	5

166. The total charges of the year amounted to Rs. 84,662-11-0 against 37,577-8-5 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. 16,500 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 the reduction in the number of standard works (*i.e.*, works the duty on the outturn of which was more than twenty times the cost of establishments) in Balasore and Cuttack, to the Sudr establishments of the Balasore Collectorate having been dispensed with from 1st April 1886, to the reduction in Golah establishments, the services of the Daroghas having been replaced by those of Assistant Inspectors, and to the comparatively small expenditure on Arang establishments in Puri as there was little or no manufacture in that District.

167. The portion of general establishment and contingent charges of the Madras Salt Department chargeable to Orissa amounted to Rs. 77,246-5-10 against Rupees 13,606-12-10 in the preceding year. The increase of Rs. 63,638-9-0 was due to the sanctioned establishments having been entertained during the whole year, to the provision of boats and of quarters for officers at a cost of Rs. 7,084 and to the payment of travelling and tentage allowances. In the preceding year the establishments were entertained only in January 1886. The details of the total charges are subjoined:—

	RS.	A.	P.
Salaries of the Assistant Commissioners	14,860	0	0
House-rent to do. do.	1,368	7	9
Salary of the Inspectors	20,153	8	8
,, of the Assistant Inspectors	12,421	15	11
,, of the Sub-Inspectors	653	11	4
Pay of Clerks	6,339	6	4
Servants and Guards	6,272	4	1
Temporary Establishment	5,231	2	0
Travelling Allowances	6,127	15	4
Service Postage	652	7	6
,, Telegrams	378	0	0

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	RS.	A.	P.
Petty Construction and Repairs	7,084	7	6
Rents, Rates and Taxes	88	0	0
Miscellaneous Revenue, Contingencies	2,996	4	1
Cost and repair of Salt Weighing Machines	35	0	6
Total ...	84,662	11	0

Preventive Measures.

168. 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.

ABSTRACT Statement of cases instituted and brought to trial under the Salt laws in Orissa Division in 1886-87 as compared with the results of the previous year.

District.	1885-86. 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	..	100	100	99	1	100	..	117
Cuttack	..	101	101	95	6	101	..	135
Pooree	..	25	25	20	5	25	..	25

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.	Increase of cases.	Decrease of cases.	
	10	11	12	13	14	15	16	17	18	19	20
Balasore	..	52	52	42	10	52	..	54	..	48	
Cuttack	..	110	110	109	1	110	..	111	9	..	
Pooree	..	23	23	22	1	23	..	32	..	2	

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 1885-86 and 1886-87.

District.	Description of cases.	1885-86. Number of cases pending at the close of the previous year.	1885-86. Number of cases instituted during the year.	1885-86. Total number of cases.	1885-86. Number of persons apprehended.	1885-86. Number of persons convicted.	1885-86. Number of persons acquitted.	1885-86. Number of cases pending at the close of the year.	1885-86. Amount of fines and forfeitures realized. (Rs. A. P.)	1885-86. Amount disbursed to informers and apprehenders. (Rs. A. P.)	1886-87. Number of cases pending at the close of the previous year.	1886-87. Number of cases instituted during the year.	1886-87. Total number of cases.	1886-87. Number of persons apprehended.	1886-87. Number of persons convicted.	1886-87. Number of persons acquitted.	1886-87. Number of cases pending at the close of the year.	1886-87. Amount of fines and forfeitures realized. (Rs. A. P.)	1886-87. Amount disbursed to informers and apprehenders. (Rs. A. P.)	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
Balasore.	Illicit manufacture of Salt, Section 5, Act VII, B. C. of 1864.	..	65	65	71	71	..	..	233 5 3	155 8 0	..	23	23	24	20	4	..	72 5 3	12 8 0	..	42
	Illicit possession or transport of Salt, Sections 16 to 19 ..	..	7	7	8	8	..	..	44 5 0	5 10 0	..	10	10	11	9	2	..	63 5 0	28 0 0	3	..
	Neglect to certify sales or loss of Salt on Rowanah, Sections 20 and 21 ..	..	14	14	15	14	1	..	46 6 0	32 8 0	..	12	12	12	10	2	..	28 0 0	24 4 0	..	2
	Neglect to give up Rowanah, Section 22 ..	..	14	14	23	23	..	..	49 0 0	5 0 0	..	5	5	5	4	1	..	12 0 0	12 0 0	..	9
	Breach of Rule 46 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Breach of Rule 47 ..	..	..	..	..	..	..	..	..	..	..	2	2	2	1	1	..	5 0 0	5 0 0	2	..
	Total ..	..	100	100	117	116	1	..	373 0 3	198 10 0	..	52	52	54	44	10	..	180 11 0	81 12 0	..	48
Cuttack.	Illicit manufacture of Salt, Section 5, Act VII, B.C. of 1864.	..	74	74	108	104	4	..	568 6 7	564 9 0	..	93	93	93	93	..	..	516 13 4	493 9 2	19	..
	Wilful neglect to report the same, Section 8 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Illicit possession or transport of Salt, Sections 16 to 19 ..	..	20	20	20	20	..	..	41 6 3	36 0 11	..	11	11	12	11	1	..	23 15 3	14 11 0	..	9
	Neglect to certify sales or loss of Salt on Rowanah, Sections 20 and 21 ..	..	5	5	5	3	2	..	33 10 0	33 10 0	..	2	2	2	2	..	..	7 8 0	5 0 0	..	3
	Neglect to give up Rowanah, Section 22 ..	..	..	..	..	..	..	..	..	..	..	3	3	3	3	..	..	45 0 0	..	3	..
	Breach of Rule 46 ..	..	2	2	2	2	..	..	10 0 0	..	..	1	1	1	1	..	..	2 0 0	..	..	1
	Breach of Rule 47 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	101	101	135	129	6	..	653 6 10	634 3 11	..	110	110	111	110	1	..	595 4 7	518 4 2	9	..
Pooree.	Illicit manufacture of Salt, Section 5, Act VII, B. C. of 1864.	..	25	25	25	20	5	..	199 2 6	198 8 0	..	22	22	31	31	..	..	238 5 0	215 0 0	..	3
	Evading payment of duty, Section 9, Act XII of 1882 ..	..	..	..	..	..	..	..	..	..	..	1	1	1	..	1	..	..	..	1	..
	Total ..	..	25	25	25	20	5	..	199 2 6	198 8 0	..	23	23	32	31	1	..	238 5 0	215 0 0	..	2

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169. The total number of cases instituted was 185 with 197 persons against 226 with 277 persons in the previous year. Of these 138 cases with 148 persons were arrests under Section 5 of Act VII of 1864 against 164 cases with 204 persons in 1885-86. The decrease occurred in Balasore where only 23 and 5 cases were apprehended under Sections 5 and 22 against 65 and 14 in the preceding year. There was a corresponding decrease in the number of persons dealt with. This is attributed by the Collector to the prosperous condition of the people consequent on the bumper harvest they had. He, however, suspects that there were more cases of smuggling than were detected by the Police. 173 cases were convicted and 12 acquitted against 214 convictions and 12 acquittals in 1885-86.

170. The total realizations from fines, and forfeitures amounted to Rs. 1,014-4-7, the greater portion of which was disbursed as rewards to informers and apprehenders.

Salt released.

171. The quantity of Salt released during the year exceeded that released during 1885-86, by 1040 maunds. The ratio of the quantity released to the quantity attached was 98·95 per cent. This high proportion was due to the release of 1,041 maunds in one case in the Puri District for evading payment of duty which resulted in an acquittal.

172. The subjoined statement shows the number of seizures and the number of unsuccessful searches made by the Police in the year under review :—

——	NUMBER OF SEIZURES.		NUMBER OF UNSUCCESSFUL SEARCHES.	
	1885-86.	1886-87.	1885-86.	1886-87.
Balasore	72	34	...	...
Cuttack	94	104	...	1
Pooree	25	23	5	1
Total ...	191	161	5	2

It will be seen that the proportion of unsuccessful searches to seizures is satisfactory and that in Balasore there were no unsuccessful searches at all.

Reweighment of Salt.

173. The Assistant Inspectors who were placed in charge of the warehouses were directed to re-weigh the Salt in all the golahs in order that the exact quantity in store in them might be ascertained. In 13 golahs excess amounting to 2,584 maunds and in 29 a deficiency of 13,333 maunds were discovered. Of the excess 368 maunds were allowed to the bonders and the remainder confiscated. Penalty duty on the deficiencies in excess of the authorized allowance for wastage has been levied in most of the cases and steps are being taken for its realization as regards the others.

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APPENDICES.

APPENDIX A.

STATEMENT of Dittam, Manufacture and Storage in the Presidency of Madras for the year 1886-87.

Divisions.	Factories.	Dittam.	Outturn according to Estimate.	Loss on Weighment.	Rejected.	Destroyed by rain.	Gain on Weighment.	Actually stored.	Remarks.
1	2	3	4	5	6	7	8	9	10
		GOVERNMENT SALT.							
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
Chatrapur ..	Ganjam	Unlimited.	4,12,540	22,123	4,785	..	..	3,85,632	
Nellore ..	Chinna Ganjam ..	1,50,000	1,55,600	..	..	39,200	557	1,16,957	
	Dugarázpatnam ..	20,000	..	..	..	..	..	..	
	Total ..	1,70,000	1,55,600	..	..	39,200	557	1,16,957	
	TOTAL OF GOVERNMENT SALT.	..	5,68,140	22,123	4,785	39,200	557	5,02,589	
		EXCISE SALT.							
Chatrapur ..	Surlá	..	1,82,390	..	..	100	19,355	2,01,645	
Chicacole.	Naupada	..	2,74,973	7,032	..	4,531	..	2,63,410	
	Calingapatam ..	..	1,68,904	..	..	300	5,488	1,74,092	
	Kuppili	..	52,100	1,802	..	..	..	50,298	
	Konada	..	62,253	..	..	61	726	62,918	
	Bimlipatam ..	..	75,546	..	..	..	401	75,947	
	Karasa	..	1,29,556	..	..	3,315	4,516	1,30,757	
	Total ..	..	7,63,332	8,834	..	8,207	11,131	7,57,422	
Masulipatam.	Penuguduru ..	..	1,84,255	..	..	5,400	1,015	1,79,870	
	Mogaltur	..	62,105	2,561	..	..	..	59,544	
	Manginapudi ..	..	2,30,610	9,212	..	600	..	2,20,798	
	Nizampatam ..	..	68,255	4,693	..	5,000	..	58,562	
	Total ..	..	5,45,225	16,466	..	11,000	1,015	5,18,774	
Nellore.	Kanuparti	..	85,785	3,275	..	7,440	..	75,070	
	Pakala	..	1,07,500	..	175	33,611	..	73,714	
	Iskapalle	..	23,633	..	..	3,823	..	19,810	
	Kistnapatam ..	..	1,49,369	282	990	500	..	1,47,597	
	Total ..	..	3,66,287	3,557	1,165	45,374	..	3,16,191	
Chingleput	Tada	..	45,987	..	25	..	1,719	47,681	
	Kattur	..	1,48,960	7,569	760	8,520	..	1,32,111	
	Vayalur	..	1,69,489	..	..	..	2,251	1,71,740	
	Pulidiwak	..	1,19,780	..	..	..	15,052	1,34,832	
	Attipat	..	2,17,910	6,250	556	1,720	..	2,09,384	
	Vallúr	..	2,23,880	..	..	..	6,340	2,30,220	
	Vadasamanjeri ..	..	26,681	..	..	164	3,269	29,786	
	Covelong	..	1,88,308	175	..	585	..	1,87,548	
	Cheyúr	..	12,965	..	..	85	1,213	14,093	
	Merkanam	..	5,769	..	..	..	1,991	7,760	
	Total ..	..	11,59,729	13,994	1,341	11,074	31,835	11,65,155	
Negapatam	Cuddalore	..	45,892	..	..	350	99	45,641	
	Manambadi ..	..	17,335	581	..	80	..	16,674	
	Neidavasal	..	35,299	..	..	6,000	4,640	33,939	
	Tranquebar ..	..	30,530	..	..	600	2,891	(a) 32,821	
	Negapatam ..	..	84,958	..	..	13,100	3,185	75,043	
	Vedarniam	..	1,49,747	9,185	..	1,757	..	(b) 1,38,805	
	Thambikkanallavankottai.	..	142	66	..	..	..	(c) 76	
	Adirámpatnam ..	..	5,560	..	..	500	2,343	7,403	
	Total ..	..	3,69,463	9,832	..	22,387	13,158	3,50,402	
Tinnevelly	Vattanam	..	27,766	488	..	..	..	27,278	
	Morekulam	..	46,635	5,698	..	..	..	40,937	
	Muturagunáthapatnam	..	43,748	4,496	..	400	..	38,852	
	Arasadi	..	1,39,132	1,857	..	..	..	1,36,275	
	Levingopuram ..	..	4,54,524	15,291	..	..	..	4,39,233	
	Káyalpatnam ..	..	2,96,651	179	..	..	..	2,96,472	
	Kuttanguli ..	..	17,815	..	..	..	98	17,913	
	Total ..	..	10,25,271	28,009	..	400	98	9,96,960	
	TOTAL OF EXCISE SALT ..	..	44,11,697	80,692	2,506	98,542	76,592	43,06,549	
	Grand Total ..	..	49,79,837	1,02,815	7,291	1,37,742	77,149	48,09,138	

(a) Exclusive of 1,200 maunds } manufactured in 1887 but taken into store in 1886-87.
(b) ,, of 27,600 ,,
(c) ,, of 2,400 ,,

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APPENDIX B.

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 1886-87.

Divisions.	Factories.	At Pie 1 per maund.		At Pies 6 per maund.		At Anna 1 per maund.		At Anna 1-10 per maund.		At Annas 2 per maund.		At Annas 2-3 per maund.		At Annas 2-6 per maund		At Annas 2-8 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
1	2	3	4	5	6	7	8	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.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur	Surla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kounda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..	..	..	..	..	93	13 1 3	360	56 4 0	..	..
	Total	..	..	..	..	..	..	..	..	..	..	93	13 1 3	360	56 4 0	..	..
Masulipatam	Penugudurn	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	80	11 4 0	2,111	329 13 6	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	80	11 4 0	2,111	329 13 6	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	24	0 2 0	..	..	..	..	1,440	165 0 0	1,440	180 0 0	..	..	..	..	1,04,929	17,488 2 8
	Total	24	0 2 0	..	..	..	..	1,440	165 0 0	1,440	180 0 0	..	..	..	..	1,04,929	17,488 2 8
Chingleput	Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Negapatam	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavásal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	17,111	2,673 9 6	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	17,111	2,673 9 6	..	..
Tinnevelly	Vattanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Muturagunáthapat-nam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut	Harnad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vadarabli	..	..	144	4 8 0	553	34 7 0	..	..	..	..	..	..	151	23 9 6	..	..
	Total	..	..	144	4 8 0	553	34 7 0	..	..	..	..	..	..	151	23 9 6	..	..
	Grand Total	24	0 2 0	144	4 8 0	553	34 7 0	1,440	165 0 0	1,440	180 0 0	173	24 5 3	19,733	3,083 4 6	1,04,929	17,488 2 8

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 1886-87—*cont.*

Divisions.	Factories.	At Annas 2-9 per maund.		At Annas 2-10 per maund.		At Annas 3 per maund.		At Annas 3-1 per maund.		At Annas 3-2 per maund.		At Annas 3-3 per maund.		At Annas 3-4½ per maund.		At Annas 3-6 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	..	..	..	..	..	..	..	..	..	..	8,231	1,671 14 9	..	..	98,611	21,571 2 6
	Total ..	..	..	..	..	..	..	..	..	..	..	8,231	1,671 14 9	..	..	98,611	21,571 2 6
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	6,427	1,272 0 2	..	..	..	..	..	..
	Calingapatam ..	..	..	..	..	222	41 10 0	..	..	..	..	12,600	2,559 6 0	8,699	1,834 15 1½	14,284	3,124 10 0
	Kuppili	..	..	..	..	797	149 7 0	..	..	100	19 12 8	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	4,611	864 9 0	..	..	..	..	1,964	398 15 0	..	..	7,649	1,673 3 6
	Total ..	..	..	..	..	5,630	1,055 10 0	..	..	6,527	1,291 12 10	14,564	2,958 5 0	8,699	1,834 15 1½	21,933	4,797 13 6
Masulipatam ..	Penuguduru	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mogaltur	32	5 8 0	..	..	36,536	6,850 8 0	..	..	..	..	500	101 9 0	..	..	3,852	842 10 0
	Manginapudi	..	..	..	..	1,55,967	29,243 13 0	..	..	..	..	1,779	361 5 9	..	..	662	144 13 0
	Nizampatam	..	..	..	..	..	..	..	..	..	..	1,200	243 12 0	..	..	4,421	967 1 6
	Total ..	32	5 8 0	..	..	1,92,503	36,094 5 0	..	..	..	..	3,479	706 10 9	..	..	8,935	1,954 8 6
Nellore	Kanuparti	..	..	..	..	58,600	10,987 8 0	..	..	..	..	..	..	..	..	4,576	1,001 0 0
	Pákala	..	..	..	..	1,22,160	22,905 0 0	..	..	..	..	..	..	..	..	45,793	10,017 3 6
	Iskapalle	..	..	..	..	11,533	2,162 7 0	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	428	75 12 8	63,847	11,971 5 0	..	..	..	..	364	73 15 0	..	..	5,191	1,135 8 6
	Total ..	..	..	428	75 12 8	2,56,140	48,026 4 0	..	..	..	..	364	73 15 0	..	..	55,560	12,153 12 0
Chingleput ..	Tada	..	..	..	..	13,617	2,553 3 0	..	..	..	..	..	..	..	..	..	..
	Madras	..	..	..	..	12	2 4 0	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	13,629	2,555 7 0	..	..	..	..	..	..	..	..	..	..
Negapatam ..	Cuddalore	..	..	..	..	40	7 8 0	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	240	45 0 0	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	5,269	987 15 0	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	2,640	495 0 0	228	43 15 0	..	..	..	..	..	..	7,774	1,700 9 0
	Adirámpatnam ..	2,462	423 2 6	..	..	210	39 6 0	..	..	..	..	..	..	..	..	..	..
	Total ..	2,462	423 2 6	..	..	8,399	1,574 13 0	228	43 15 0	..	..	..	..	..	..	7,774	1,700 9 0
Tinnevelly ..	Vattanam	..	..	..	..	19,096	3,580 8 0	..	..	..	..	..	..	..	..	492	107 10 0
	Morekolum	..	..	..	..	..	..	..	..	..	..	500	101 9 0	..	..	..	..
	Muturagunáthapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	50,200	9,412 8 0	..	..	..	..	..	..	..	..	..	..
	Lovingepuram ..	..	..	..	..	63,196	11,849 4 0	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	1,501	281 7 0	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	1,33,993	25,123 11 0	..	..	..	..	500	101 9 0	..	..	492	107 10 0
Calicut	Harnad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vaderhobli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Total ..	2,494	428 10 6	428	75 12 8	6,10,294	1,14,430 2 0	228	43 15 0	6,527	1,291 12 10	27,138	5,512 6 6	8,699	1,834 15 1½	1,93,305	42,285 7 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 1886-87—*cont.*

Divisions.	Factories.	At Annas 3-7 per maund.		At Annas 3-7½ per maund.		At Annas 3-8 per maund.		At Annas 3-9 per maund.		At Annas 3-11 per maund.		At Annas 4 per maund.		At Annas 4-1 per maund.		At Annas 4-2 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		35	36	37	38	39	40	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.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	166,301	43,307 8 10
	Calingapatam ..	..	..	854	193 7 9	..	..	8,240	1,931 4 0	..	..	27,390	6,847 8 0	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	..	..	..	..	..	..	15,745	4,018 4 1	..	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	13 0 4
	Karasa	..	..	..	..	..	..	6,884	1,613 7 0	..	..	33,675	8,418 12 0	..	..	..	..
	Total ..	..	..	854	193 7 9	..	..	15,124	3,544 11 0	..	..	61,065	15,266 4 0	15,745	4,018 4 1	166,351	43,320 9 2
Masulipatam ..	Penugudurn	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	..	..	..	..	1,826	427 15 6	..	..	25,129	6,282 4 0	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	131	29 5 5	..	..	11,039	2,529 12 4	..	..	23,201	5,679 6 7	..	..	..	..	..	..
	Total ..	131	29 5 5	..	..	11,039	2,529 12 4	1,826	427 15 6	23,201	5,679 6 7	25,129	6,282 4 0	..	..	..	..
Nellore ..	Kanuparti	..	..	..	..	..	..	..	..	..	..	6,682	1,670 8 0	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	3,188	797 0 0	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..	16,906	4,226 8 0	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	10,210	2,552 8 0	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	36,986	9,246 8 0	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	..	..	8,762	2,190 8 0	..	..	..	..
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Marakanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	8,762	2,190 8 0	..	..	..	..
Negapatam ..	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	16,194	4,048 8 0	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	..	..	..	..	15,905	3,976 4 0	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	32,099	8,024 12 0	..	..	..	..
Tinnevelly ..	Vattanam	..	..	..	..	..	..	..	..	..	..	2,343	585 12 0	..	..	..	..
	Morekolum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Muturagunáthapatnam	..	..	..	..	..	..	..	..	..	..	1,997	499 4 0	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	5,230	1,307 8 0	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	45,850	11,462 8 0	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	55,420	13,855 0 0	..	..	..	..
Calicut ..	Harnad	..	..	..	..	..	..	..	..	..	..	53	13 4 0	..	..	..	..
	Angali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vaderhobli	..	..	..	..	..	..	..	..	..	..	109	27 4 0	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	162	40 8 0	..	..	..	..
	Grand Total ..	131	29 5 5	854	193 7 9	11,039	2,529 12 4	16,950	3,972 10 6	23,201	5,679 6 7	219,623	54,905 12 0	15,745	4,018 4 1	166,351	43,320 9 2

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 1886-87—*cont.*

Divisions.	Factories.	At Annas 4-3 per maund. Mds.	At Annas 4-3 per maund. Amount.	At Annas 4-4 per maund. Mds.	At Annas 4-4 per maund. Amount.	At Annas 4-4½ per maund. Mds.	At Annas 4-4½ per maund. Amount.
		51	52	53	54	55	56
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..
	Calingapatam	13,709	3,641 7 3	..	..	1,296	354 6 0
	Kuppili	..	..	..	..	..	..
	Konada	550	146 1 6	36,634	9,921 11 4	..	..
	Bimlipatam	..	..	..	..	..	..
	Karasa	18,567	4,931 13 9	..	..	..	..
	Total ..	32,826	8,719 6 6	36,634	9,921 11 4	1,296	354 6 0
Masulipatam ..	Penuguduru	..	..	..	..	..	..
	Mogaltur	728	193 6 0	..	..	..	..
	Manginapudi ..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..
	Total ..	728	193 6 0	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..
	Madras	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Negapatam ..	Cuddalore	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..
	Neidavasal	2,212	587 9 0	..	..	..	..
	Tranquebar	..	..	..	..	..	..
	Negapatam	1,365	362 9 3	..	..	..	..
	Vedarniam	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..
	Total ..	3,577	950 2 3	..	..	..	..
Tirnevelly ..	Vattanam	..	..	..	..	..	..
	Morekolum	700	185 15 0	..	..	..	..
	Muturagunáthapat-nam	1,146	304 6 6	..	..	..	..
	Arasadi	..	..	..	..	..	..
	Levingepuram ..	1,200	318 12 0	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..
	Total ..	3,046	809 1 6	..	..	..	..
Calicut.. ..	Harnad	..	..	..	..	..	..
	Angali	..	..	..	..	..	..
	Vaderhobli	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
	Grand Total ..	40,177	10,572 0 3	36,634	9,921 11 4	1,296	354 6 0

Divisions.	Factories.	At Annas 4-6 per maund. Mds.	At Annas 4-6 per maund. Amount.	At Annas 4-9 per maund. Mds.	At Annas 4-9 per maund. Amount.	At Annas 4-9½ per maund. Mds.	At Annas 4-9½ per maund. Amount.	At Annas 4-10½ per maund. Mds.	At Annas 4-10½ per maund. Amount.	At Annas 5 per maund. Mds.	At Annas 5 per maund. 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.
Chatrapur	Surlá	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	12,878	3,621 15 0	..	..	..	..	..	..	..	..
	Calingapatam	5,128	1,442 4 0	1,914	568 3 6	1,250	374 5 7	2,325	708 6 4½	24,694	7,716 14 0
	Kuppili	..	..	..	..	..	..	..	..	27,971	8,740 15 0
	Konada	..	..	27,597	8,192 13 9	..	..	..	..	392	122 8 0
	Bimlipatam	23,625	6,644 8 6	126	37 6 6	..	..	..	..	37,353	11,672 13 0
	Karasa	16,770	4,716 9 0	..	..	..	..	..	..	..	..
	Total	58,401	16,425 4 6	29,637	8,798 7 9	1,250	374 5 7	2,325	708 6 4½	90,410	28,253 2 0
Masulipatam	Penuguduru	..	..	..	..	..	..	..	..	15,694	4,904 6 0
	Mogaltur	1,648	463 8 0	912	270 12 0	..	..	..	..	14,512	4,535 0 0
	Manginapudi	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..
	Total	1,648	463 8 0	912	270 12 0	..	..	..	..	30,206	9,439 6 0
Nellore	Kanuparti	2,954	830 13 0	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..
	Iskapalle	11,458	3,222 9 0	..	..	..	..	..	..	12,468	3,896 4 0
	Kistnapatam	1,088	306 0 0	..	..	..	..	..	..	2,838	886 14 0
	Total	15,500	4,359 6 0	..	..	..	..	..	..	15,306	4,783 2 0
Chingleput	Tada	..	..	..	..	..	..	..	..	6,934	2,166 14 0
	Madras	..	..	54,083	16,055 14 3	..	..	40	12 3 0	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	54,083	16,055 14 3	..	..	40	12 3 0	6,934	2,166 14 0
Negapatam	Cuddalore	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	..	..	39,766	12,426 14 0
	Vedarniam	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam	2,032	571 8 0	..	..	..	..	..	..	4,650	1,453 2 0
	Total	2,032	571 8 0	..	..	..	..	..	..	44,416	13,880 0 0
Tirnevelly	Vattanam	..	..	..	..	..	..	..	..	6,290	1,965 10 0
	Morekolum	..	..	..	..	..	..	..	..	..	..
	Muturagunáthapat-nam	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	6,290	1,965 10 0
Calicut	Harnad	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	..	..	..	..	..	..	128	40 0 0
	Vaderhobli	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	128	40 0 0
	Grand Total	77,581	21,819 10 6	84,632	25,125 2 0	1,250	374 5 7	2,365	720 9 4½	193,690	60,528 2 0

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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 1886-87—*cont.*

Divisions.	Factories.	At Annas 5-1 per maund.		At Annas 5-3 per maund.		At Annas 5-5 per maund.		At Annas 5-6 per maund.		At Annas 5-7 per maund.		At Annas 5-7½ per maund.		At Annas 5-8 per maund.		At Annas 5-9 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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	45,583	14,956 14 9	18,687	6,326 5 3	3,106	1,067 11 0	..	..	2,252	791 11 6	..	..	7,476	2,686 11 0
	Kuppili	..	..	14,977	4,914 5 3	..	..	3,158	1,085 9 0	..	..	..	..	..	..	305	109 9 9
	Konada	..	..	4,625	1,517 9 3	..	..	..	..	..	..	..	..	..	..	7,367	2,647 8 3
	Bimlipatam	..	..	8,472	2,779 14 0	..	..	981	337 3 6	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	73,657	24,168 11 3	18,687	6,326 5 3	7,245	2,490 7 6	..	..	2,252	791 11 6	..	..	15,148	5,443 13 0
Masulipatam ..	Penuguduru ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mogaltur	..	..	5,054	1,658 5 6	..	..	2,160	742 8 0	..	..	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	5,054	1,658 5 6	..	..	2,160	742 8 0	..	..	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	3,234	1,111 11 0	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	3,234	1,111 11 0	..	..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madras	62,753	19,937 2 5	..	..	..	..	..	..	..	..	..	..	..	..	43,955	15,796 5 3
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	62,753	19,937 2 5	..	..	..	..	..	..	..	..	..	..	..	..	43,955	15,796 5 3
Negapatam ..	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	..	..	..	..	4,230	1,454 6 0	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..	3,223	1,107 14 6	..	..	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	73,339	25,210 4 6	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adirámpatnam ..	..	..	..	..	..	..	1,512	519 12 0	190	66 4 10	..	..	177	62 11 0	64	23 0 0
	Total ..	..	..	..	..	..	..	82,304	28,292 0 0	190	66 4 10	..	..	177	62 11 0	64	23 0 0
Tinnevelly ..	Vattanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Morekolum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Muturagunáthapat-nam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut ..	Harnad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vaderhobli	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Grand Total ..	62,753	19,937 2 5	78,711	25,827 0 9	18,687	6,326 5 3	94,943	32,636 10 6	190	66 4 10	2,252	791 11 6	177	62 11 0	59,167	21,263 2 3

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 1886-87—*cont.*

Divisions.	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.		At Annas 6-6 per maund.		At Annas 6-8 per maund.		At Annas 6-9 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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..	2,121	817 7 6	..	..	..	..	..	..	..	..
	Konada	..	..	..	..	..	..	..	..	1,983	774 9 9	..	..	..	..	243	102 8 3
	Bimlipatam	..	..	1,012	379 8 0	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	1,012	379 8 0	..	..	2,121	817 7 6	1,983	774 9 9	..	..	..	..	243	102 8 3
Masulipatam	Penuguduru	..	..	6,688	2,508 0 0	..	..	..	..	..	..	..	..	..	..	395	166 10 3
	Mogaltur	..	..	4,314	1,617 12 0	..	..	..	..	..	..	806	327 7 0	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	11,002	4,125 12 0	..	..	..	..	..	..	806	327 7 0	..	..	395	166 10 3
Nellore	Kanuparti	..	..	262	98 4 0	..	..	..	..	..	..	238	96 11 0	..	..	..	
	Pákala	..	..	72,711	27,266 10 0	..	..	..	..	..	..	..	..	..	..	..	
	Iskapalle	..	..	1,837	688 14 0	..	..	..	..	..	..	..	..	..	..	..	
	Kistnapatam	..	..	66,073	24,777 6 0	..	..	..	..	..	..	..	..	..	..	..	
	Total	..	..	1,40,883	52,831 2 0	..	..	..	..	..	..	238	96 11 0	..	..	..	..
Chingleput	Tada	..	..	12,412	4,654 8 0	..	..	..	..	2,760	1,078 2 0	..	..	..	..	..	..
	Madras	..	..	73,999	27,749 10 0	..	..	..	..	10,151	3,965 3 9	2,10,409	85,478 10 6	..	..	104	43 14 0
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	86,411	32,404 2 0	..	..	..	..	12,911	5,043 5 9	2,10,409	85,478 10 6	..	..	104	43 14 0
Negapatam	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	..	..	14,427	5,410 2 0	..	..	..	..	..	..	..	..	..	..	..	..
	Neidavasal	..	..	..	..	..	..	..	..	25,571	9,988 10 9	..	..	..	..	..	..
	Tranquebar	..	..	900	337 8 0	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	..	..	49,354	18,507 12 0	..	..	..	..	..	..	22,037	8,952 8 6	80	33 5 4	..	..
	Vedarniam	..	..	448	168 0 0	..	..	..	..	..	..	..	..	..	..	..	..
	Thambikkanallavan-kottai	..	..	67,020	25,132 8 0	..	..	..	..	..	..	2,775	1,127 5 6	..	..	..	..
	Adirámpatnam	206	75 1 8	1,407	527 10 0	..	..	..	..	..	..	6,074	2,467 9 0	..	..	..	..
	Total	206	75 1 8	1,33,556	50,083 8 0	..	..	..	..	25,571	9,988 10 9	30,886	12,547 7 0	80	33 5 4	..	..
Tinnevelly	Vattanam	..	..	3,710	1,391 4 0	..	..	..	..	..	..	814	330 11 0	..	..	..	..
	Morekolum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	200	84 6 0
	Muturagunáthapatnam	..	..	8,929	3,348 6 0	..	..	..	..	..	..	..	..	..	..	..	..
	Arasadi	..	..	80,430	30,161 4 0	..	..	..	..	..	..	..	..	..	..	..	..
	Levingepuram	..	..	3,22,176	1,20,816 0 0	..	..	4,746	28,808 5 8	1,18,778	46,397 10 6	..	..	..	..	..	..
	Káyalpatnam	..	..	85,242	31,965 12 0	69,990	26,610 12 6	..	..	..	..	..	..	..	..	..	..
	Kuttanguli	..	..	11,919	4,469 10 0	...	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	5,12,406	1,92,152 4 0	69,990	26,610 12 6	4,746	28,808 5 8	1,18,778	46,397 10 6	814	330 11 0	..	..	200	84 6 0
Calicut	Harnad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Angali	..	..	25	9 6 0	..	..	..	..	..	..	..	..	..	..	..	..
	Vaderhobli	..	..	427	160 2 0	..	..	..	..	..	..	400	162 8 0	..	..	..	..
	Total	..	..	452	169 8 0	..	..	..	..	..	..	400	162 8 0	..	..	..	..
	Grand Total	206	75 1 8	8,85,722	3,32,145 12 0	69,990	26,610 12 6	,867	29,625 13 2	1,59,243	62,204 4 9	2,43,553	98,943 6 6	80	33 5 4	942	397 6 6

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

Divisions.	Factories.	At Annas 7 per maund.		At Annas 7-3 per maund.		At Annas 7-6 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		99	100	101	102	103	104
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chicacole ..	Naupada	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..
	Konada	27	11 13 0	325	147 4 3	..	..
	Bimlipatam	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..
	Total ..	27	11 13 0	325	147 4 3	..	..
Masulipatam ..	Penuguduru	18,948	8,289 12 0	..	..	4,550	2,132 13 0
	Mogaltur	60	26 4 0	..	..	..	..
	Manginapudi	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..
	Total ..	19,008	8,316 0 0	..	..	4,550	2,132 13 0
Nellore ..	Kanuparti	..	..	..	..	..	..
	Pákala	2,354	1,029 14 0	..	..	..	..
	Iskapalle	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..
	Total ..	2,354	1,029 14 0	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..
	Madras	1,03,628	45,337 4 0	..	..	..	..
	Cheyúr	..	..	..	..	184	86 4 0
	Merkanam	..	..	..	..	..	..
	Total ..	1,03,628	45,337 4 0	..	..	184	86 4 0
Negapatam ..	Cuddalore	1,060	463 12 0	..	..	..	..
	Manambadi	4,055	1,774 1 0	..	..	..	..
	Neidavasal	..	..	..	..	..	..
	Tranquebar	..	..	..	..	..	..
	Negapatam	..	..	..	..	..	..
	Vedarniam	..	..	..	..	120	56 4 0
	Thambikkanillavan-kottai.	..	..	..	..	..	..
	Adirámpatnam ..	8,482	3,710 14 0	..	..	132	61 14 0
	Total ..	13,597	5,948 11 0	..	..	252	118 2 0
Tinnevelly ..	Vattanam	1,056	462 0 0	..	..	..	..
	Morekolum	..	..	..	..	..	..
	Muturagunáthapat-nam.	..	..	..	..	..	..
	Arásadi	..	..	..	..	..	..
	Levingepuram	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..
	Total ..	1,056	462 0 0	..	..	..	..
Calicut	Harnad	90	39 6 0	..	..	..	..
	Angali	594	259 14 0	..	..	..	..
	Vaderhobli	1,793	784 7 0	..	..	..	..
	Total ..	2,477	1,083 11 0	..	..	..	..
	Grand Total ..	1,42,147	62,189 5 0	325	147 4 3	4,986	2,337 3 0

of Madras and the Prices realized for it by the Licensees in the year 1886-87—*cont.*

Divisions.	Factories.	At Annas 7-9 per maund.		At Annas 8 per maund.		At Annas 8-1 per maund.		At Annas 8-3 per maund.		At Annas 8-9 per maund.	
		Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.	Mds.	Amount.
		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.
Chatrapur	Surlá	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..
Chicacole	Naupada	..	..	..	..	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..	..	..	..	..
	Konada	70	33 14 6	..	..	..	..	..	..	..	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..	..	..	..	..
	Total	70	33 14 6	..	..	..	..	..	..	..	..
Masulipatam	Penuguduru	52,391	25,376 14 3	51,071	25,535 8 0	..	..	..	..	..	..
	Mogaltur	..	..	917	458 8 0	..	..	..	..	..	..
	Manginapudi	..	..	..	..	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..	..	..	..	..
	Total	52,391	25,376 14 3	51,988	25,994 0 0	..	..	..	..	..	..
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..	..	..	..	..
	Kistnapatam	..	..	846	423 0 0	..	..	..	..	..	..
	Total	..	..	846	423 0 0	..	..	..	..	..	..
Chingleput	Tada	..	..	26,732	13,366 0 0	..	..	..	..	..	..
	Madras	..	..	2,28,782	1,14,391 0 0	..	..	..	..	..	..
	Cheyúr	..	..	..	..	..	..	..	..	..	..
	Merkanam	..	..	..	..	..	..	..	..	..	..
	Total	..	..	2,55,514	1,27,757 0 0	..	..	..	..	..	..
Negapatam	Cuddalore	..	..	6,525	3,262 8 0	..	..	..	..	..	..
	Manambadi	..	..	2,331	1,165 8 0	..	..	..	..	..	..
	Neidavasal	..	..	4,138	2,069 0 0	..	..	12,998	6,702 1 6	..	..
	Tranquebar	..	..	6,643	3,321 8 0	..	..	..	..	420	229 11 0
	Negapatam	..	..	71,822	35,911 0 0	..	..	..	..	..	..
	Vedarniam	..	..	..	..	..	..	..	..	..	..
	Thambikkanillavan-kottai.	..	..	8,861	4,430 8 0	..	..	..	..	..	..
	Adirámpatnam	..	..	1,766	883 0 0	..	..	..	..	..	..
	Total	..	..	1,02,086	51,043 0 0	..	..	12,998	6,702 1 6	420	229 11 0
Tinnevelly	Vattanam	..	..	7,223	3,611 8 0	..	..	..	..	..	..
	Morekolum	..	..	675	337 8 0	..	..	..	..	2,729	1,492 6 9
	Muturagunáthapat-nam.	..	..	6,202	3,101 0 0	..	..	1,115	574 14 9	..	..
	Arásadi	..	..	640	320 0 0	..	..	..	..	..	..
	Levingepuram	..	..	17,840	8,920 0 0	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	1,42,744	72,115 7 4	..	..	..	..
	Kuttanguli	..	..	..	..	..	..	..	..	..	..
	Total	..	..	32,580	16,290 0 0	1,42,744	72,115 7 4	1,115	574 14 9	2,729	1,492 6 9
Calicut	Harnad	..	..	415	207 8 0	..	..	..	..	..	..
	Angali	..	..	2,284	1,142 0 0	..	..	..	..	..	..
	Vaderhobli	500	242 3 0	9,757	4,878 8 0	..	..	..	..	..	..
	Total	500	242 3 0	12,456	6,228 0 0	..	..	..	..	..	..
	Grand Total	52,961	25,652 15 9	4,55,470	2,27,735 0 0	1,42,744	72,115 7 4	14,113	7,277 0 3	3,149	1,722 1 9

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

Divisions.	Factories.	At Annas 9 per maund. Mds.	Amount.	At Annas 9-6 per maund. Mds.	Amount.	At Annas 10 per maund. Mds.	Amount.
		115	116	117	118	119	120
			RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur ..	Surlá	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chicacolé ..	Naupada	..	..	..	..	..	..
	Calingapatam	..	..	..	..	..	..
	Kuppili	..	..	..	..	..	..
	Konada	..	..	..	..	..	..
	Bimlipatam	..	..	..	..	..	..
	Karasa	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Masulipatam ..	Penuguduru	..	..	..	..	..	..
	Mogaltur	40	22 8 0	..	..	82	51 4 0
	Manginapudi	..	..	..	..	..	..
	Nizampatam	..	..	..	..	..	..
	Total ..	40	22 8 0	..	..	82	51 4 0
Nellore ..	Kanuparti	..	..	..	..	..	..
	Pákala	..	..	..	..	..	..
	Iskapalle	..	..	..	..	..	..
	Kistnapatam	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..
Chingleput ..	Tada	..	..	..	..	..	..
	Madras	800	450 0 0	..	..	..	..
	Cheyúr	52	29 4 0	..	..	34	21 4 0
	Merkanam	..	..	..	..	..	..
	Total ..	852	479 4 0	..	..	34	21 4 0
Negapatam ..	Cuddalore	..	..	..	..	10,391	6,494 6 0
	Manambadi	..	..	..	..	..	..
	Neidavasal	..	..	..	..	582	363 12 0
	Tranquebar	..	..	..	..	540	337 8 0
	Negapatam	20,894	11,752 14 0	..	..	18,933	11,833 2 0
	Vedarniam	..	..	..	..	..	..
	Thambikkanallavan-kottai ..	..	..	..	..	10,148	6,342 8 0
	Adirámpatnam ..	1,279	719 7 0	..	..	1,142	713 12 0
	Total ..	22,173	12,472 5 0	..	..	41,736	26,085 0 0
Tinnevelly ..	Vattanam	..	..	..	..	2,531	1,581 14 0
	Morekolum	22,223	12,500 7 0	1,765	1,047 15 6	6,494	4,058 12 0
	Muturagunáthapatnam	..	..	..	..	..	..
	Arasadi	..	..	..	..	..	..
	Levingepuram ..	..	..	..	..	..	..
	Káyalpatnam	..	..	..	..	..	..
	Kuttanguli	..	..	..	..	..	..
	Total ..	22,223	12,500 7 0	1,765	1,047 15 6	9,025	5,640 10 0
Calicut ..	Harnad	..	..	..	..	..	..
	Angali	975	548 7 0	..	..	..	..
	Vaderhobli	30	16 14 0	..	..	25	15 10 0
	Total ..	1,005	565 5 0	..	..	25	15 10 0
	Grand Total ..	46,293	26,039 13 0	1,765	1,047 15 6	50,902	31,813 12 0

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of Madras and the Prices realized for it by the Licensees in the year 1886-87—*cont.*

Factories.	At Annas 10-3 per maund. Mds.	Amount.	At Annas 10-6 per maund. Mds.	Amount.	At Annas 11 per maund. Mds.	Amount.	At Annas 12 per maund. Mds.	Amount.	At Annas 12-3 per maund. Mds.	Amount.
	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.
Surlá	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
Naupada	..	..	..	..	..	..	..	..	..	..
Calingapatam	..	..	..	..	..	..	..	..	..	..
Kuppili	..	..	..	..	..	..	..	..	..	..
Konada	..	..	..	..	..	..	..	..	..	..
Bimlipatam	..	..	..	..	..	..	..	..	..	..
Karasa	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
Penuguduru	..	..	..	..	..	..	2,646	1,984 8 0	..	..
Mogaltur	..	..	..	..	124	85 4 0	118	88 8 0	..	..
Manginapudi	..	..	..	..	..	..	..	..	..	..
Nizampatam	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	124	85 4 0	2,764	2,073 0 0	..	..
Kanuparti	..	..	..	..	..	..	..	..	..	..
Pákala	..	..	..	..	..	..	..	..	..	..
Iskapalle	..	..	..	..	..	..	..	..	..	..
Kistnapatam	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
Tada	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
Cheyúr	..	..	..	..	..	..	12,128	9,096 0 0	..	..
Merkanam	..	..	..	..	..	..	552	414 0 0	..	..
Total	..	..	..	..	..	..	12,680	9,510 0 0	..	..
Cuddalore	..	..	4,061	2,665 0 6	5,826	4,005 6 0	5,662	4,246 8 0	..	..
Manambadi	..	..	..	..	3,890	2,674 6 0	3,120	2,340 0 0	..	..
Neidavasal	480	307 8 0	..	..	..	..	..	..	13,452	10,299 3 0
Tranquebar	..	..	..	..	..	..	8,347	6,260 4 0	..	..
Negapatam	..	..	..	..	..	..	..	..	..	..
Vedarniam	..	..	..	..	..	..	..	..	..	..
Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..
Adirámpatnam	..	..	..	..	..	..	..	..	..	..
Total	480	307 8 0	4,061	2,665 0 6	9,716	6,679 12 0	17,129	12,846 12 0	13,452	10,299 3 0
Vattanam	..	..	..	..	314	215 14 0	11,358	8,518 8 0	..	..
Morekolum	..	..	..	..	..	..	..	..	..	..
Muturagunáthapatnam	..	..	..	..	..	..	..	..	..	..
Arasadi	..	..	..	..	..	..	..	..	..	..
Levingepuram	..	..	..	..	..	..	..	..	..	..
Káyalpatnam	..	..	..	..	..	..	..	..	..	..
Kuttanguli	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	314	215 14 0	11,358	8,518 8 0	..	..
Harnad	..	..	..	..	..	..	..	..	..	..
Angali	..	..	..	..	..	..	..	..	..	..
Vaderhobli	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..
Grand Total	480	307 8 0	4,061	2,665 6 6	10,154	69,80 14 0	43,931	32,948 4 0	13,452	10,299 3 0

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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 1886-87—*concluded*.

Divisions.	Factories.	At Annas 13 per maund. Mds.	At Annas 13 per maund. Amount.	At Annas 14 per maund. Mds.	At Annas 14 per maund. Amount.	At Annas 14-1 per maund. Mds.	At Annas 14-1 per maund. Amount.	At Annas 14-2 per maund. Mds.	At Annas 14-2 per maund. Amount.	At Annas 14-6 per maund. Mds.	At Annas 14-6 per maund. Amount.	At Rupee 1 per maund. Mds.	At Rupee 1 per maund. Amount.	Total. Mds.	Total. Amount.	Average rate of sale per maund.
		131	132	133	134	135	136	137	138	139	140	141	142	143	144	145
			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	..	..	..	..	..	..	..	..	..	..	..	..	1,06,842	23,243 1 3	0 3 5·7
	Total	..	..	..	..	..	..	..	..	..	..	..	..	1,06,842	23,243 1 3	0 3 5·7
Chicacolo	Naupada	..	..	..	..	..	..	..	..	..	..	..	..	1,85,606	48,201 8 0	0 4 1·8
	Calingapatam	..	..	..	..	..	..	..	..	..	..	..	..	1,99,709	57,168 1 1	0 4 6·9
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	49,429	15,837 2 2	0 5 1·5
	Konada	..	..	..	..	..	..	..	..	..	..	..	..	95,558	27,636 9 11	0 4 7·5
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	71,619	21,864 5 10	0 4 10·6
	Karasa	..	..	..	..	..	..	..	..	..	..	..	..	90,573	22,686 10 6	0 4 0·0
	Total	..	..	..	..	..	..	..	..	..	..	..	..	6,92,494	1,93,394 5 6	0 4 5·6
Masulipatam	Penuguduru	..	..	..	..	..	..	..	..	..	..	..	..	1,52,383	70,898 7 6	0 7 5·3
	Mogaltur	..	..	..	..	..	..	..	..	..	..	..	..	99,350	25,051 5 0	0 4 0·4
	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	1,60,599	30,091 1 3	0 2 4·9
	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	39,992	9,449 5 10	0 3 9·3
	Total	..	..	..	..	..	..	..	..	..	..	..	..	4,52,324	1,35,490 3 7	0 4 9·5
Nellore	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	73,312	14,684 12 0	0 3 2·4
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	2,46,206	62,015 11 6	0 4 0·3
	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	57,436	15,308 5 0	0 4 3·1
	Kistnapatam	..	..	..	..	..	..	..	..	..	..	..	..	2,58,718	60,035 9 10	0 3 8·5
	Total	..	..	..	..	..	..	..	..	..	..	..	..	6,35,672	1,52,044 6 4	0 3 [illegible]9
Chingleput	Tada	..	..	..	..	..	..	..	..	..	..	..	..	71,217	26,009 3 0	0 5 10·1
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	7,88,716	3,29,219 7 2	0 6 8·1
	Cheyúr	..	..	..	..	..	..	..	..	..	..	..	..	12,398	9,232 12 0	0 11 10·9
	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	552	414 0 0	0 12 0 0
	Total	..	..	..	..	..	..	..	..	..	..	..	..	8,72,883	3,64,875 6 2	0 6 8·2
Negapatam	Cuddalore	255	207 3 0	10,135	8,868 2 0	..	..	..	..	..	..	70	70 0 0	44,025	30,290 5 6	0 11 0·1
	Manambadi	..	..	..	..	..	..	..	..	..	..	..	..	32,053	14,818 2 0	0 7 4
	Neidavasal	..	..	5,660	4,952 8 0	..	..	..	..	..	..	..	..	65,093	35,270 4 3	0 8 8
	Tranquebar	..	..	14,510	12,696 4 0	..	..	150	132 13 0	390	353 7 0	..	..	32,140	23,713 15 0	0 11 10
	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	2,32,743	1,01,875 14 7	0 7 0
	Vedarniam	..	..	..	..	..	..	..	..	..	..	..	..	91,018	28,108 2 0	0 4 11
	Thambikkanallavan-kottai	..	..	..	..	..	..	..	..	..	..	..	..	1,15,640	43,320 13 6	0 11 10·9
	Adirámpatnam	..	..	..	..	..	..	..	..	..	..	..	..	47,690	12,294 6 0	0 12 0·0
	Total	255	207 3 0	30,305	26,516 14 0	..	..	150	132 13 0	390	353 7 0	70	70 0 0	6,60,402	2,93,691 14 10	0 7 1
Tinnevelly	Vattanam	2,445	1,986 9 0	1,681	1,470 14 0	300	264 1 0	..	..	..	..	..	..	59,653	26,072 11 0	0 7 0
	Morekolum	..	..	..	..	..	..	..	..	..	..	..	..	35,286	19,808 15 3	0 9 0
	Muturagunáthapatnam	..	..	..	..	..	..	..	..	..	..	..	..	19,389	7,827 15 3	0 6 6
	Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	1,36,500	41,201 4 0	0 4 11
	Levingepuram	..	..	..	..	..	..	..	..	..	..	..	..	6,43,786	2,28,572 8 2	0 5 8
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	2,99,477	1,30,973 6 10	0 7 0
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	..	..	11,919	4,469 10 0	0 6 0
	Total	2,445	1,986 9 0	1,681	1,470 14 0	300	264 1 0	..	..	..	..	..	..	12,06,010	4,58,926 6 6	0 6 1
Calicut	Harnad	..	..	..	..	..	..	..	..	..	..	..	..	558	260 2 0	0 7 5·5
	Angali	..	..	..	..	..	..	..	..	..	..	..	..	4,006	1,999 11 0	0 7 11·8
	Vaderhobli	..	..	..	..	..	..	..	..	..	..	..	..	13,889	6,350 0 6	0 7 3·7
	Total	..	..	..	..	..	..	..	..	..	..	..	..	18,453	8,609 13 6	0 7 5·5
	Grand Total	2,700	2,193 12 0	31,986	27,987 12 0	300	264 1 0	150	132 13 0	390	353 7 0	70	70 0 0	46,45,080	16,30,275 9 8	0 5 7·3

APPENDIX C.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87.

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.	Sample Salt.	Confiscated Salt.	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	2,43,080	5,278	2,48,358	3,85,632	..	..	..	..	89	..	..	3,85,721	6,34,079
	Surlá	1,38,890	161	1,39,051	..	..	..	..	..	..	(a) 1	..	1	1,39,052
	Total	3,81,970	5,439	3,87,409	3,85,632	..	..	..	..	89	1	..	3,85,722	7,73,131
Chicacole	Naupada	3,54,025	10,644	3,64,669	..	..	..	..	..	..	(b) 1	4	5	3,64,674
	Calingapatam	2,921	..	2,921	..	..	..	..	..	..	..	..	..	2,921
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	92	66	158	..	..	..	(c) 1,622	..	..	..	..	1,622	1,780
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	1,20,690	1,417	1,22,107	..	..	..	..	..	..	..	1	1	1,22,108
	Balacheruvu	1,67,363	1,274	1,68,637	..	..	..	..	..	..	..	..	..	1,68,637
	Total	6,45,091	13,401	6,58,492	..	..	..	1,622	..	..	1	5	1,628	6,60,120
Masulipatam	Penuguduru	27,345	210	27,555	..	..	..	..	..	..	..	..	..	27,555
	Mogaltur	1,19,465	1,624	1,21,089	..	..	..	240	..	..	..	..	240	1,21,329
	Pandraka	19,967	253	20,220	..	..	..	..	8,882	..	..	..	8,882	29,102
	Manginapudi	2,558	..	2,558	..	..	..	450	..	..	..	..	450	3,008
	Nizampatam	19,620	..	19,620	..	..	..	..	..	..	..	..	..	19,620
	Total	1,88,955	2,087	1,91,042	..	..	..	690	8,882	..	..	..	9,572	2,00,614
Nellore	Chinna Ganjam	1,66,235	5,600	1,71,835	1,16,957	..	..	..	..	..	..	..	1,16,957	2,88,792
	Kanuparti	2,04,287	3,967	2,08,254	..	..	..	..	..	..	..	..	..	2,08,254
	Pákala	14,069	1,336	15,405	..	..	..	..	..	..	..	..	..	15,405
	Iskapalle	10,449	844	11,293	..	..	..	..	..	..	..	..	..	11,293
	Kistnapatam	69,305	1,976	71,281	..	..	..	..	..	..	..	..	..	71,281
	Dugarázpatnam	12,593	310	12,903	..	..	..	234	..	..	..	..	234	13,137
	Total	4,76,938	14,033	4,90,971	1,16,957	..	..	234	..	..	..	..	1,17,191	6,08,162
Chingleput	Tada	30,425	1,398	31,823	..	..	..	..	..	..	..	..	..	31,823
	Attipat	23,936	1,015	24,981	..	..	..	..	..	..	..	..	..	24,981
	Madras Depôt	10,12,873	3,699	10,16,572	..	..	..	..	..	..	40	(d) 800	840	10,17,412

(a) Excise salt purchased to be sent to Salt Committee as sample.
(b) Salt manufactured under the Prize Rules.
(c) Includes 190 maunds of Excise salt purchased for supply to Fish-curing yards.
(d) Salt issued to be supplied to the French Government in 1885-86 but returned into store in 1886-87 as being inferior in quality.

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year.										Balance.	
		Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Total.	Wastage written off.		Total Expended.	Actual Quantity in Store.	Wastage remaining to be written off.
									Ordinary.	Special.			
		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.
Chatrapur	Ganjam	4,94,548	1,477	..	..	..	..	4,96,025	14,026	..	5,10,051	1,16,004	8,024
	Surlá	11,013	2,097	..	..	..	(a) 1	13,111	161	2	13,274	1,24,562	1,216
	Total	5,05,561	3,574	..	..	..	1	5,09,136	14,187	2	5,23,325	2,40,566	9,240
Chicacole	Naupada	47,214	1,686	..	..	..	..	48,900	13,093	..	61,993	3,02,681	..
	Calingapatam	..	1,469	..	..	..	24	1,493	198	..	1,691	1,230	..
	Kuppili	..	..	..	..	..	..	..	..	..	..	..	..
	Konada	..	1,470	..	..	..	..	1,470	66	..	1,536	244	..
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..
	Karasa	9,568	189	..	..	..	1,408	11,165	1,823	..	12,988	1,09,120	..
	Balacheruvu	1,02,422	1,402	..	..	..	..	1,03,824	7,508	..	1,11,332	54,383	2,922
	Total	1,59,204	6,216	..	..	..	1,432	1,66,852	22,688	..	1,89,540	4,67,658	2,922
Masulipatam	Penuguduru	..	2,314	..	1,080	..	240	3,634	210	32	3,876	23,679	..
	Mogaltur	38,204	794	..	..	..	330	39,328	3,724	..	43,052	77,493	784
	Pandraka	9,717	..	..	..	..	..	9,717	253	..	9,970	18,583	549
	Manginapudi	..	478	..	..	..	..	478	..	..	478	2,530	..
	Nizampatam	6,270	954	..	..	..	120	7,344	1,112	26	8,482	11,138	..
	Total	54,191	4,540	..	1,080	..	690	60,501	5,299	58	65,858	1,33,423	1,333
Nellore	Chinna Ganjam	2,68,245	75	..	..	..	..	2,68,320	17,646	..	2,85,966	34	2,792
	Kanuparti	1,06,538	119	..	..	..	..	1,06,657	7,321	..	1,13,978	86,914	7,362
	Pákala	10,848	968	..	..	..	..	11,816	2,814	2	14,632	773	..
	Iskapalle	7,602	410	..	..	..	..	8,012	1,642	..	9,654	1,639	..
	Kistnapatam	21,235	257	..	..	..	234	21,726	3,921	..	25,647	45,543	91
	Dugarázpatnam	11,246	883	..	..	..	..	12,129	861	5	12,995	112	30
	Total	4,25,714	2,712	..	..	..	234	4,28,660	34,205	7	4,62,872	1,35,016	10,275
Chingleput	Tada	11,211	1,357	..	..	..	..	12,568	3,029	29	15,626	16,197	..
	Attipat	13,796	1,775	..	..	..	..	15,571	2,854	125	18,550	4,530	1,901
	Madras Depôt	8,60,254	..	..	42,246	..	(b) 4	9,02,504	76,731	..	9,79,235	15,252	22,925

(a) Excise salt purchased and sent to Salt Committee as sample.
(b) Sold for dying purposes.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year. Actual Quantity in Store.	Wastage remaining to be written of.	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.	Sample Salt.	Confiscated Salt.	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	1,053	428	1,481	..	..	..	..	..	..	..	..	..	1,481
	Cheyúr	508	..	508	..	..	..	..	..	..	..	..	..	508
	Merkanam	374	..	374	..	..	..	..	..	..	..	..	..	374
	Total ..	10,69,169	6,570	10,75,739	..	..	..	..	..	..	40	800	840	10,76,579
Negapatam	Cuddalore	26	..	26	..	..	..	191	..	..	..	..	191	217
	Manambadi	14	..	14	..	..	..	168	..	..	..	..	168	182
	Neidavasal	3	103	106	..	..	..	442	..	..	..	..	442	548
	Tranquebar	6,829	146	6,975	..	..	..	150	..	..	..	..	150	7,125
	Negapatam	50	..	50	..	..	12,000	971	..	..	..	..	12,971	13,021
	Vedarniam	39,130	..	39,130	..	..	..	1,190	..	..	..	..	1,190	40,320
	Thambikkanallavankottai	1,238	..	1,238	..	..	..	228	..	..	..	..	228	1,460
	Adirámpatnam	83	..	83	..	..	..	2,412	..	..	..	..	2,412	2,495
	Kattumavadi	39,387	748	40,135	..	..	..	50	..	..	..	..	50	40,185
	Total ..	86,760	997	87,757	..	..	12,000	(a) 5,802	..	..	..	..	17,802	1,05,559
Tinnevelly	Vattanam	9,541	2,511	12,052	..	..	..	..	..	..	..	..	..	12,052
	Morekolum	27,010	784	27,794	..	..	..	3,144	..	..	..	..	3,144	30,938
	Muturagunáthapatnam	415	5,670	6,085	..	..	..	1,230	..	..	..	..	1,230	7,315
	Vaippar	11	914	925	..	..	..	..	..	..	..	..	..	925
	Arasadi	..	..	..	..	..	..	50,200	..	..	..	..	50,200	50,200
	Levingepuram	299	9,458	9,757	..	..	..	63,196	..	..	..	..	63,196	72,953
	Káyalpatnam	180	391	571	..	..	..	1,501	..	..	..	..	1,501	2,072
	Kuttanguli	6,235	1,416	7,651	..	..	..	..	..	..	..	..	..	7,651
	Total ..	43,691	21,144	64,835	..	..	..	(b) 1,19,271	..	..	..	..	1,19,271	1,84,106
	Total of East Coast ..	28,92,574	63,671	29,56,245	5,02,589	..	12,000	1,27,619	8,882	89	42	805	6,52,026	36,08,271

(a) Of this 4,599 maunds were purchased from the Excise licensees for supply to fish-curing yards, and 63 maunds were erroneously omitted in the previous returns.

(b) Includes 1,17,357 maunds purchased by Government, 1,00,000 maunds for supply to the fish-curing yards in the Calicut division, 12,000 maunds for the use of the French Government at Karikal and 5,357 maunds for supply to the fish-curing yards in the division.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Total.	Wastage written off. Ordinary.	Wastage written off. 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
	GOVERNMENT SALT—*cont.* *East Coast*—cont.												
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chingleput—*cont.*	Covelong	..	304	..	..	..	..	304	1,049	..	1,353	128	..
	Cheyúr	..	24	..	..	..	..	24	..	..	24	484	..
	Merkanam	..	157	..	..	..	..	157	..	..	157	217	..
	Total ..	8,85,261	3,617	..	42,246	..	4	9,31,128	83,663	154	10,14,945	36,808	24,826
Negapatam	Cuddalore	..	164	..	..	..	..	164	..	..	164	53	..
	Manambadi	..	149	..	..	..	..	149	..	..	149	33	..
	Neidavasal	..	294	..	..	..	..	294	103	..	397	151	..
	Tranquebar	..	510	..	6,000	..	..	6,510	418	..	6,928	125	72
	Negapatam	..	849	..	6,000	..	36	6,885	39	..	6,924	5,818	279
	Vedarniam	..	1,924	..	..	..	(a) 14	1,938	391	..	2,329	37,991	..
	Thambikkanallavankottai	..	..	..	..	..	1,091	1,091	..	..	1,091	..	375
	Adirámpatnam	..	2,210	..	..	..	..	2,210	..	..	2,210	285	..
	Kattumavadi	32,775	935	..	..	..	..	33,710	4,607	..	38,317	1,868	..
	Total ..	32,775	7,035	..	12,000	..	(a) 1,141	52,951	5,558	..	58,509	46,324	726
Tinnevelly	Vattanam	31	354	..	..	..	1,500	1,885	2,511	..	4,396	7,656	..
	Morekolum	23,732	4,713	..	..	..	(a) 85	28,530	1,786	..	30,316	211	411
	Muturagunáthapatnam	..	1,602	..	..	..	..	1,602	5,670	..	7,272	43	..
	Vaippar	..	11	..	..	..	..	11	914	..	925	..	..
	Arasadi	..	200	..	..	50,000	..	50,200	..	..	50,200	..	..
	Levingepuram	..	890	..	..	62,000	330	63,220	9,458	..	72,678	275	..
	Káyalpatnam	..	1,464	..	..	..	..	1,464	391	..	1,855	217	..
	Kuttanguli	..	3,017	..	..	..	..	3,017	1,416	..	4,433	2,987	231
	Total ..	23,763	12,251	..	..	1,12,000	1,915	1,49,929	22,146	..	1,72,075	11,389	642
	Total of East Coast ..	20,86,469	39,945	..	55,326	1,12,000	5,417	22,99,157	1,87,746	221	24,87,124	10,71,183	49,964

(a) Includes one maund sent to Salt Committee as samples.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Stock at the beginning of the Year. Actual Quantity in Store.	Stock at the beginning of the Year. Wastage remaining to be written off.	Stock at the beginning of the Year. 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.	Sample Salt.	Confiscated Salt.	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	..	..	..	..	1,038	1,038
	Coondapoor Depôt	4,364	272	4,636	..	..	14,000	(a) 7,950	..	85	..	..	22,035	26,671
	Mangalore do.	19,345	217	19,562	..	..	6,000	..	..	..	..	..	6,000	25,562
	Tellicherry do.	17,363	224	17,587	..	5,000	23,000	..	..	3	..	..	28,003	45,590
	Calicut do.	12,205	40	12,245	..	..	15,000	..	..	54	..	..	15,054	27,299
	Beypore do.	10,916	209	11,125	..	..	15,000	..	..	83	..	..	15,083	26,208
	Ponáni do.	16,647	268	16,915	..	..	27,000	..	..	59	..	..	27,059	43,974
	Total of West Coast ..	80,840	1,230	82,070	..	5,000	1,00,000	(a) 8,988	..	284	..	..	1,14,272	1,96,312
	Total of GOVERNMENT SALT ..	29,73,414	64,901	30,38,315	5,02,589	5,000	1,12,000	1,36,607	8,882	373	42	805	7,66,298	38,04,613
	EXCISE SALT. *East Coast.*													
Chatrapur ..	Surlá	70,479	1,815	72,294	2,01,645	..	..	..	..	..	..	..	2,01,645	2,73,939
Chicacolo ..	Naupada	..	..	..	2,63,410	..	..	..	..	(b) 3	..	..	2,63,413	2,63,413
	Calingapatam	61,714	3,298	65,012	1,74,092	..	..	..	..	..	..	..	1,74,092	2,39,104
	Kuppili	1,086	630	1,716	50,298	..	..	..	..	..	..	..	50,298	52,014
	Konada	40,323	598	40,921	62,918	..	..	..	..	..	..	..	62,918	1,03,839
	Bimlipatam	..	582	582	75,947	..	..	..	40	..	..	..	75,987	76,569
	Karasa	..	..	..	1,30,757	..	..	..	..	..	..	..	1,30,757	1,30,757
	Total ..	1,03,123	5,108	1,08,231	7,57,422	..	..	..	40	3	..	..	7,57,465	8,65,696
Masulipatam ..	Penuguduru	15,631	2,181	17,812	1,79,870	..	..	..	..	..	..	..	1,79,870	1,97,682
	Mogaltur	53,400	768	54,168	59,544	..	..	..	..	..	..	..	59,544	1,13,712
	Manginapudi	1,75,503	1,671	1,77,174	2,20,798	..	..	..	..	2	..	..	2,20,800	3,97,974
	Nizampatam..	52,407	95	52,502	58,562	..	..	..	..	..	..	..	58,562	1,11,064
	Total ..	2,96,941	4,715	3,01,656	5,18,774	..	..	..	..	2	..	..	5,18,776	8,20,432

(a) 2,950 maunds of Excise salt were purchased by Government for Fish-curing yards.
(b) Discovered on restorage of a heap.
* Relinquished by the Excise licensees as the factories in South Canara were closed.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Total.	Wastage written off. Ordinary.	Wastage written off. Special.	Total Expended.	Balance. Actual Quantity in Store.	Balance. Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27
	GOVERNMENT SALT—*cont.* *West Coast*—cont.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Calicut ..	Vaderhobli	..	..	..	..	..	..	..	..	..	..	1,038	..
	Coondapoor Depôt	..	10,850	..	..	..	..	10,850	..	272	11,122	15,261	288
	Mangalore do.	..	5,072	..	..	..	5,000	10,072	77	663	10,812	14,697	53
	Tellicherry do.	..	23,965	..	4,100	..	(a) 6	28,071	38	337	28,446	17,018	126
	Calicut do.	..	7,059	..	..	..	..	7,059	187	149	7,395	19,776	128
	Beypore do.	..	15,628	..	..	..	(b) 10	15,638	2	208	15,848	10,044	316
	Ponáni do.	..	20,499	..	..	..	..	20,499	310	84	20,893	22,168	913
	Total of West Coast ..	..	83,073	..	4,100	..	5,016	92,189	614	1,713	94,516	1,00,002	1,824
	Total of GOVERNMENT SALT ..	20,86,469	1,23,018	..	59,426	1,12,000	10,433	23,91,346	1,88,360	1,934	25,81,640	11,71,185	51,788
	EXCISE SALT—*cont.* *East Coast*—cont.												
Chatrapur ..	Surlá	1,06,842	..	..	..	..	(c) 1	1,06,843	3,570	..	1,10,413	1,62,310	1,216
Chicacole ..	Naupada	1,85,606	..	..	..	..	..	1,85,606	950	..	1,86,556	71,714	5,143
	Calingapatam	1,99,709	..	..	..	..	..	1,99,709	9,284	..	2,08,993	27,226	2,885
	Kuppili	49,329	..	..	..	..	100	49,429	2,585	..	52,014	..	..
	Konada	95,558	..	..	..	..	..	95,558	3,418	..	98,976	3,929	934
	Bimlipatam	71,429	..	100	..	..	90	71,619	1,906	..	73,525	685	2,359
	Karasa	90,573	..	..	..	..	..	90,573	1,583	..	92,156	36,740	1,861
	Total ..	6,92,204	..	100	..	..	(d) 190	6,92,494	19,726	..	7,12,220	1,40,294	13,182
Masulipatam ..	Penuguduru	1,52,383	..	..	..	..	..	1,52,383	5,445	..	1,57,828	37,844	2,010
	Mogaltur	99,350	..	..	..	..	..	99,350	5,048	..	1,04,398	9,270	44
	Manginapudi	1,60,599	..	..	..	..	..	1,60,599	7,318	..	1,67,917	2,27,331	2,726
	Nizampatam	39,992	..	..	..	..	..	39,992	2,308	..	42,300	67,193	1,571
	Total ..	4,52,324	..	..	..	..	..	4,52,324	20,119	..	4,72,443	3,41,638	6,351

(a) Quantity lost by a boatman, the value having been recovered from him.
(b) Issued for use in manufactures.
(c) Excise Salt purchased and sent to Salt Committee as sample.
(d) Excise Salt purchased for supply to Fish-curing yards.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*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.	Sample Salt.	Confiscated Salt.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Excise Salt—*cont.* *East Coast*—cont.													
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Nellore ..	Kanuparti	..	..	..	75,070	..	..	..	..	6	..	..	75,076	75,076
	Pákala	1,86,569	3,192	1,89,761	78,714	..	..	..	..	..	..	..	73,714	2,63,475
	Iskapalle	39,317	632	39,949	19,810	..	..	..	..	..	..	..	19,810	59,759
	Kistnapatam	1,31,728	1,896	1,33,624	1,47,597	..	..	..	..	..	..	..	1,47,597	2,81,221
	Total ..	3,57,614	5,720	3,63,334	3,16,191	..	..	..	..	6	..	..	3,16,197	6,79,531
Chingleput ..	Tada	32,278	389	32,667	47,681	..	..	..	..	..	..	..	47,681	80,348
	Madras Depôt	1,11,094	27,355	1,38,449	10,95,621	..	..	..	..	(b) 229	..	..	10,95,850	12,34,299
	Cheyúr	..	..	..	14,093	..	..	..	..	..	..	..	14,093	14,093
	Merkanam	..	..	..	7,760	..	..	..	..	..	..	..	7,760	7,760
	Total ..	1,43,372	27,744	1,71,116	11,65,155	..	..	..	..	229	..	..	11,65,384	13,36,500
Negapatam ..	Cuddalore	82	1,471	1,553	45,641	..	..	..	..	..	..	..	45,641	47,194
	Manambadi	16,728	12	16,740	16,674	..	..	..	..	..	..	(c) 300	16,974	33,714
	Neidavasal	34,603	2,372	36,975	33,939	..	..	..	..	4	..	..	33,943	70,918
	Tranquebar	..	..	..	34,021	..	..	..	..	..	..	..	34,021	34,021
	Negapatam	7,122	6,763	13,885	(a) 2,31,848	..	..	..	..	283	..	..	2,32,131	2,46,016
	Vedarniam	97,762	2,894	1,00,656	9,600	..	..	..	..	..	..	..	9,600	1,10,256
	Thambikkanallavankottai	1,38,914	1,410	1,40,324	2,476	..	..	..	..	..	..	..	2,476	1,42,800
	Adirámpatnam	61,702	1,621	63,323	7,403	..	..	..	..	1	..	..	7,404	70,727
	Total ..	3,56,913	16,543	3,73,456	3,81,602	..	..	..	..	288	..	300	3,82,190	7,55,646
Tinnevelly ..	Vattanam	49,511	788	50,299	27,278	..	..	..	..	..	..	..	27,278	77,577
	Morekolum	..	..	..	40,937	..	..	..	..	..	..	..	40,937	40,937
	Muturagunáthapatnam	..	..	..	38,852	..	..	..	..	..	..	..	38,852	38,852
	Arasadi	89,926	712	90,638	1,36,275	..	..	..	..	..	..	..	1,36,275	2,26,913
	Levingepuram	6,74,970	17,717	6,92,687	4,39,233	..	..	..	..	46	..	..	4,39,279	11,31,966
	Káyalpatnam	91,489	1,788	93,277	2,96,472	..	..	..	..	12	..	..	2,96,484	3,89,761
	Kuttanguli	..	..	..	17,913	..	..	..	..	..	..	..	17,913	17,913
	Total ..	9,05,896	21,005	9,26,901	9,96,960	..	..	..	..	58	..	..	9,97,018	19,23,919
	Total of East Coast ..	22,34,338	82,650	23,16,988	43,37,749	..	..	..	40	586	..	300	43,38,675	66,55,663

(a) Of this 1,56,805 maunds was Vadarniam salt. (b) Includes 80 maunds discovered on restorage of two heaps.
(c) Omitted in the previous year by the Circle Officer.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Total.	Wastage written off. Ordinary.	Wastage written off. 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
	Excise Salt—*cont.* *East Coast*—cont.												
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Nellore ..	Kanuparti	73,312	..	..	..	..	..	73,312	1,404	..	74,716	..	360
	Pákala	2,46,206	..	..	..	..	..	2,46,206	11,267	..	2,57,473	2,632	3,370
	Iskapalle	57,436	..	..	..	..	..	57,436	2,261	..	59,697	..	62
	Kistnapatam	2,58,718	..	..	..	..	..	2,58,718	8,380	..	2,67,098	12,079	2,044
	Total ..	6,35,672	..	..	..	..	..	6,35,672	23,312	..	6,58,984	14,711	5,836
Chingleput ..	Tada	71,217	..	..	..	..	..	71,217	1,068	..	72,285	5,220	2,843
	Madras Depôt	7,88,716	..	..	..	..	..	7,88,716	33,433	..	8,22,149	3,76,101	36,049
	Cheyúr	12,398	..	..	..	..	..	12,398	..	..	12,398	1,547	148
	Merkanam	552	..	..	..	..	..	552	..	..	552	7,205	3
	Total ..	8,72,883	..	..	..	..	..	8,72,883	34,501	..	9,07,384	3,90,073	39,043
Negapatam ..	Cuddalore	43,834	..	..	..	..	(a) 191	44,025	2,037	..	46,062	..	1,132
	Manambadi	31,885	..	..	..	..	(a) 168	32,053	846	..	32,899	164	651
	Neidavasal	64,651	..	..	..	..	(a) 442	65,093	5,215	..	70,308	90	520
	Tranquebar	31,990	..	..	..	..	(a) 150	32,140	464	..	32,604	1,309	108
	Negapatam	2,31,785	..	..	..	..	(b) 959	2,32,744	8,567	..	2,41,311	3,428	1,277
	Vedarniam	91,018	..	..	..	..	(c) 87	91,105	12,414	..	1,03,519	5,362	1,375
	Thambikkanallavankottai	1,15,412	..	..	..	..	(a) 228	1,15,640	8,923	..	1,24,563	12,724	5,513
	Adirámpatnam	45,228	..	..	..	..	(a) 2,462	47,690	3,820	..	51,510	18,108	1,109
	Total ..	6,55,803	..	..	..	..	4,687	6,60,490	42,286	..	7,02,776	41,185	11,685
Tinnevelly ..	Vattanam	59,653	..	..	..	..	..	59,653	2,786	..	62,439	14,752	386
	Morekolum	33,972	..	..	..	..	(a) 1,314	35,286	43	..	35,329	5,083	525
	Muturagunáthapatnam	18,243	..	..	..	..	(a) 1,146	19,389	..	..	19,389	19,023	440
	Arasadi	86,300	..	..	..	..	(a) 50,200	1,36,500	3,510	..	1,40,010	81,492	5,411
	Levingepuram	5,80,590	..	..	..	..	(a) 63,196	6,43,786	30,470	..	6,74,256	4,38,138	19,572
	Káyalpatnam	2,97,976	..	..	..	..	(a) 1,501	2,99,477	6,664	..	3,06,141	78,164	5,456
	Kuttanguli	11,919	..	..	..	..	..	11,919	..	..	11,919	5,808	186
	Total ..	10,88,653	..	..	..	..	1,17,357	12,06,010	43,473	..	12,49,483	6,42,460	31,976
	Total of East Coast ..	45,04,381	..	100	..	..	1,22,235	46,26,716	1,86,987	..	48,13,703	17,32,671	1,09,289

(a) Purchased by Government for supply to Fish-curing yards. (b) 958 maunds purchased for supply to Fish-curing yards and 1 maund sent to Salt Committee as sample.
(c) Lost while in transit, duty having been collected thereon.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87.—*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.	Sample Salt.	Confiscated Salt.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						Excise Salt—cont. *West Coast.*								
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Calicut ..	Harnad	4,954	868	5,822	..	..	..	..	..	..	..	..	..	5,822
	Angali	4,866	378	5,244	..	..	..	..	..	..	..	..	..	5,244
	Vaderhobli	13,799	..	13,799	..	..	..	4,396	..	..	..	..	4,396	18,195
	Total of West Coast ..	23,619	1,246	24,865	..	..	..	4,396	..	..	..	..	4,396	29,261
	Total of EXCISE SALT ..	22,57,957	83,896	23,41,853	43,37,749	..	..	4,396	40	586	..	300	43,43,071	66,84,924
						Imported Salt. *Duty-paid Salt.*								
Chingleput ..	Madras	..	..	..	..	638	..	..	..	..	..	..	638	638
Calicut ..	Baindur	..	..	..	..	3,979	..	..	..	..	..	..	3,979	3,979
	Gangoli	..	..	..	..	27,080	..	..	..	..	..	..	27,080	27,080
	Hangerkatta	..	..	..	..	35,481	..	..	..	..	..	..	35,481	35,481
	Malpe	..	..	..	..	9,889	..	..	..	..	..	..	9,889	9,889
	Mulki	..	..	..	..	10,087	..	..	..	..	..	..	10,087	10,087
	Mangalore	..	..	..	..	1,87,048	..	..	..	..	..	..	1,87,048	1,87,043
	Cannanore	..	..	..	..	69,421	..	..	..	..	..	..	69,421	69,421
	Tellicherry	..	..	..	..	1,30,064	..	..	..	..	..	..	1,30,064	1,30,064
	Badagara	..	..	..	..	19,286	..	..	..	..	..	..	19,286	19,286
	Quilandi	..	..	..	..	5,471	..	..	..	..	..	..	5,471	5,471
	Calicut	..	..	..	..	1,76,703	..	..	..	..	..	..	1,76,703	1,76,708
	Beypore	..	..	..	..	1,76,410	..	..	..	..	..	..	1,76,410	1,76,410
	Ponáni	..	..	..	..	2,32,992	..	..	..	..	..	..	2,32,992	2,32,992
	Cochin	..	..	..	..	14,632	..	..	..	..	..	..	14,632	14,632
	Total ..	..	..	..	..	10,98,543	..	..	..	..	..	..	10,98,543	10,98,543
	Total of *Duty-paid Salt* ..	..	..	..	..	10,99,181	..	..	..	..	..	..	10,99,181	10,99,181

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*cont.*

Divisions.	Factories, Depôts and Ports.	Expended during the Year.										Balance.	
		Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	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
						Excise Salt—cont. *West Coast—cont.*							
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Calicut ..	Harnad	558	..	..	..	..	4,396	4,954	868	..	5,822	..	..
	Angali	4,006	..	..	..	..	..	4,006	1,003	..	5,009	..	235
	Vaderhobli	10,939	..	..	..	..	(a) 3,988	14,827	2,121	..	17,048	..	1,147
	Total of West Coast ..	15,503	..	..	..	..	8,384	23,887	3,992	..	27,879	..	1,382
	Total of EXCISE SALT ..	46,19,884	..	100	..	..	1,30,619	46,50,603	1,90,979	..	48,41,582	17,32,671	1,10,671
						Imported Salt—cont. *Duty-paid Salt—cont.*							
Chingleput ..	Madras	..	..	..	..	..	..	638	..	..	638	..	..
Calicut ..	Baindur	3,979	..	..	..	..	..	3,979	..	..	3,979	..	..
	Gangoli	27,080	..	..	..	..	..	27,080	..	..	27,080	..	..
	Hangerkatta	35,481	..	..	..	..	..	35,481	..	..	35,481	..	..
	Malpé	9,889	..	..	..	..	..	9,889	..	..	9,889	..	..
	Mulki	10,087	..	..	..	..	..	10,087	..	..	10,087	..	..
	Mangalore	1,87,048	..	..	..	..	..	1,87,048	..	..	1,87,048	..	..
	Cannanore	69,421	..	..	..	..	..	69,421	..	..	69,421	..	..
	Tellicherry	1,25,064	..	..	..	..	(b) 5,000	1,30,064	..	..	1,30,064	..	..
	Badagara	19,286	..	..	..	..	..	19,286	..	..	19,286	..	..
	Quilandi	5,471	..	..	..	..	..	5,471	..	..	5,471	..	..
	Calicut	1,76,703	..	..	..	..	..	1,76,703	..	..	1,76,703	..	..
	Beypore	1,76,410	..	..	..	..	..	1,76,410	..	..	1,76,410	..	..
	Ponáni	2,32,992	..	..	..	..	..	2,32,992	..	..	2,32,992	..	..
	Cochin	14,632	..	..	..	..	..	14,632	..	..	14,632	..	..
	Total ..	10,93,543	..	..	..	..	5,000	10,98,543	..	..	10,98,543	..	..
	Total of *Duty-paid Salt* ..	10,94,181	..	..	..	..	5,000	10,99,181	..	..	10,99,181	..	..

(a) 2,950 maunds purchased by Government for supply to Fish-curing yards and 1,038 maunds relinquished to Government by the licensees.
(b) Purchased by Government for the use of the French Government at Mahé.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—*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.	Sample Salt.	Confiscated Salt.	Total.	Total in hand and received.
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 ..	Bimlipatam	..	..	..	..	7	..	..	..	..	..	..	7	7
Chingleput ..	Madras	..	..	..	..	1,084	..	..	..	..	..	..	1,084	1,084
Negapatam ..	At certain Customs Houses ..	..	..	..	..	3	..	..	..	..	..	..	3	3
Tinnevelly ..	Do. do. ..	..	..	..	..	10	..	..	..	..	..	..	10	10
Calicut ..	Mulki	..	..	..	..	2	..	..	..	..	..	..	2	2
	Mangalore	..	..	..	..	3	..	..	..	..	..	..	3	3
	Cannanore	..	..	..	..	4	..	..	..	..	..	..	4	4
	Badagara	..	..	..	..	9	..	..	..	..	..	..	9	9
	Calicut	..	..	..	..	6	..	..	..	..	..	..	6	6
	Beypore	..	..	..	..	77	..	..	..	..	..	..	77	77
	Total ..	..	..	..	..	101	..	..	..	..	..	..	101	101
	Total of *Duty-bearing Salt* ..	..	..	..	..	1,205	..	..	..	..	..	..	1,205	1,205
	Total of IMPORTED SALT ..	..	..	..	..	11,00,386	..	..	..	..	..	..	11,00,386	11,00,386
	Grand Total ..	52,31,371	1,48,797	53,80,168	48,40,338	11,05,386	1,12,000	(a) 1,41,003	8,922	959	(b) 42	(c) 1,105	62,09,755	1,15,89,923

(*a*) Includes an adjustment of 63 maunds on account of omission in previous accounts, 1,038 maunds relinquished to Government by the licensees at Vaderhobli and 1,25,096 maunds purchased by Government for supply to Fish-curing yards, &c.
(*b*) Includes 1 maund manufactured under the Prize Rules and 1 maund of Excise salt purchased by Government to be sent to Salt Committee as sample.
(*c*) Includes 800 maunds issued to the French Government at Pondicherry, but returned into store as being inferior in quality and 300 maunds being an adjustment on account of previous year.

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Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1886-87—(concluded).

Divisions.	Factories, Depôts and Ports.	Expended during the Year. Home and Inland Consumption.	Supplied for curing Fish.	Export by Sea.	Sold to the French Government.	Sent to other Divisions.	Sent to other Factories and Depôts.	Total.	Wastage written off. Ordinary.	Wastage written off. 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
		IMPORTED SALT—*cont.* *Duty-bearing Salt*—cont.											
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chicacole ..	Bimlipatam	7	..	..	..	..	..	7	..	..	7	..	..
Chingleput ..	Madras	1,084	..	..	..	..	..	1,084	..	..	1,084	..	..
Negapatam ..	At certain Customs Houses ..	3	..	..	..	..	..	3	..	..	3	..	..
Tinnevelly ..	Do. do. ..	10	..	..	..	..	..	10	..	..	10	..	..
Calicut ..	Mulki	2	..	..	..	..	..	2	..	..	2	..	..
	Mangalore	3	..	..	..	..	..	3	..	..	3	..	..
	Cannanore	4	..	..	..	..	..	4	..	..	4	..	..
	Badagara	9	..	..	..	..	..	9	..	..	9	..	..
	Calicut	6	..	..	..	..	..	6	..	..	6	..	..
	Beypore	77	..	..	..	..	..	77	..	..	77	..	..
	Total ..	101	..	..	..	..	..	101	..	..	101	..	..
	Total of *Duty-bearing Salt* ..	1,205	..	..	..	..	..	1,205	..	..	1,205	..	..
	Total of IMPORTED SALT ..	10,95,386	..	..	..	..	5,000	11,00,386	..	..	11,00,386	..	..
	Grand Total ..	77,01,739	1,23,018	100	59,426	1,12,000	(a)1,46,052	81,42,335	3,79,339	1,934	85,23,608	29,03,856	1,62,459

(*a*) Includes 1,25,096 maunds of Excise salt sold to Government for fish-curing purposes, &c.; 5 maunds to be sent to Salt Committee as sample; 93 maunds lost in transit for which the value has been recovered from the contractor; 5,000 maunds of duty-paid salt purchased by Government for supply to the French Government at Mahé; 14 maunds issued for use in manufactures; and 1,038 maunds relinquished to Government by the licensees at Vaderhobli.

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 1885, 31st March 1886, and 31st March 1887, respectively.

Divisions.	From 1st April 1884 to 31st March 1885. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1885 to 31st March 1886. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1886 to 31st March 1887. Quantity.	Rate per Indian Maund.	Amount.	Remarks.
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	4,43,643 0 0	2 3 0	9,70,469 1 0	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 [illegible]	
	..	..	..	1,25,881 0 0	2 0 0	2,51,762 0 0	1,06,842 0 0	2 0 0	2,13,684 0 0	Excise salt.
	4,067 20 0	from 0 6 0 to 0 8 0	1,978 7 9	3,637 0 0	0 6 0 and 0 8 0	1,753 2 0	3,573 30 0	from 0 6 0 to 0 9 0	1,743 7 9	Supplied for curing fish.
Total ..	4,47,710 20 0	..	9,72,447 8 9	4,23,318 0 0	..	8,96,202 10 0	6,15,976 39 10	..	13,21,104 0 11	
Chicacole	5,81,409 24 0	2 3 0	12,71,833 8 0	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	
	2,26,068 0 0	2 0 0	4,52,136 0 0	4,02,883 0 0	2 0 0	8,05,766 0 0	6,92,204 0 0	2 0 0	13,84,408 0 0	Excise salt.
	5,441 35 0	from 0 6 0 to 0 10 0	2,687 5 8½	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	Supplied for curing fish.
	0 35 0	2 0 0	1 12 0	3 28 60	2 0 0	7 7 5	7 8 10	2 0 0	14 6 6	Duty-bearing imports.
Total ..	8,12,920 14 0	..	17,26,658 9 8½	8,84,316 13 60	..	18,50,197 2 5	8,57,631 24 10	..	17,35,650 4 8	
Masulipatam	3,61,063 2 40	2 3 0	7,89,825 7 2	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	
	44,515 0 0	2 2 8	96,449 2 8							
	2,40,376 0 0	2 0 0	4,80,752 0 0	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	Excise salt.
	3,095 11 0	from 0 6 0 to 0 14 0	1,655 8 9	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	Supplied for curing fish.
Total ..	6,49,049 13 40	..	13,68,682 2 7	5,46,976 15 0	..	11,25,498 8 6	5,11,054 30 0	..	10,29,035 3 11	

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.—*continued.*

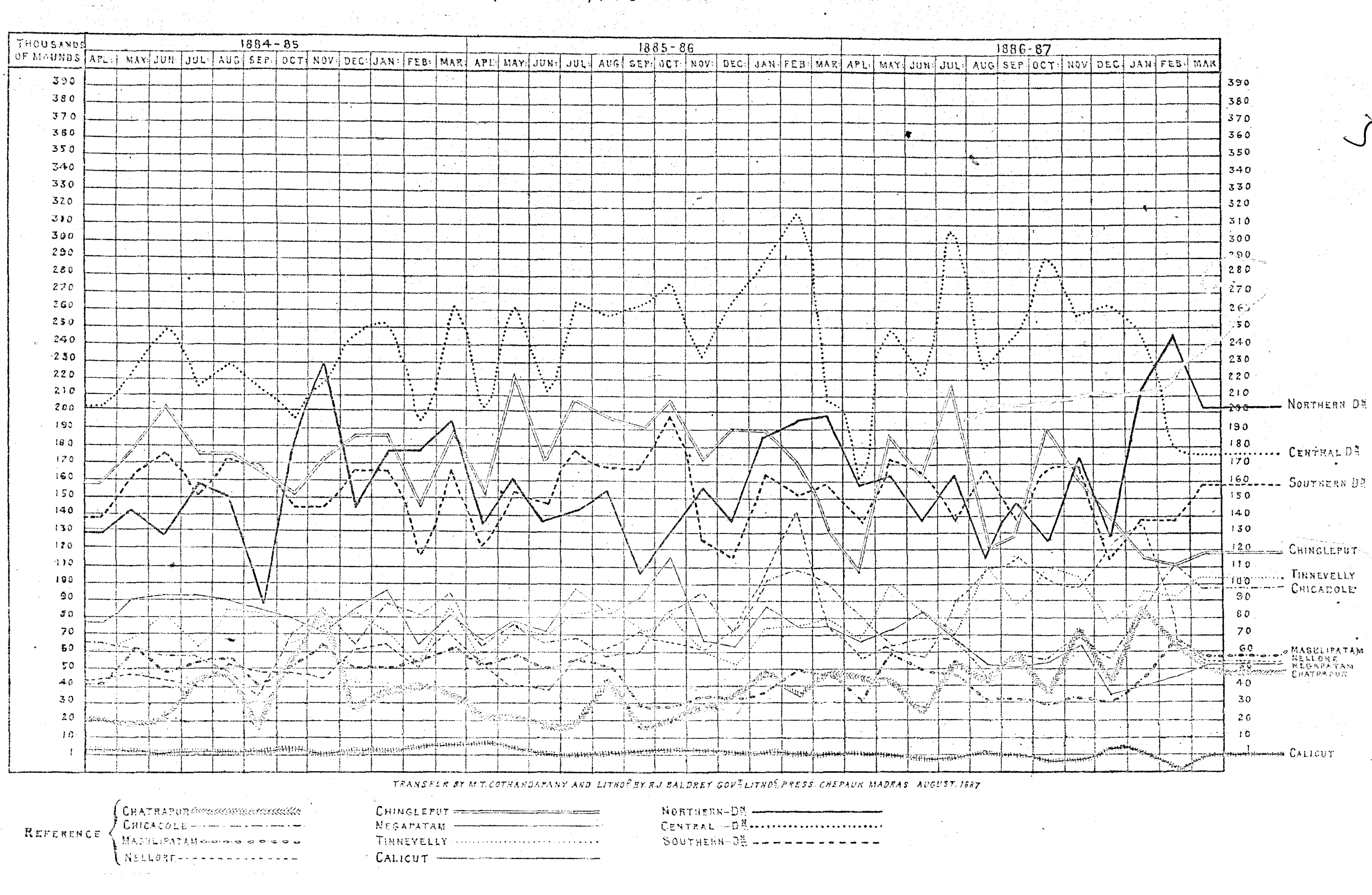
Divisions.	From 1st April 1884 to 31st March 1885. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1885 to 31st March 1886. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1886 to 31st March 1887. Quantity.	Rate per Indian Maund.	Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	
Nellore	3,52,951 0 0	2 3 0	7,72,080 5 0	5,19,209 0 0	from 2 2 1 to 2 5 7	11,36,796 1 10	4,25,714 0 0	from 2 2 1 to 2 5 6	9,32,204 6 10	
	2,68,486 0 0	2 0 0	5,36,972 0 0	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	Excise salt.
	1,402 24 40	from 0 6 0 to 0 8 0	695 15 9	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	Supplied for curing fish.
Total ..	6,22,839 24 40	..	13,09,748 4 9	8,46,357 4 0	..	17,87,064 0 1	10,64,098 20 0	..	22,04,896 9 7	
Chingleput	20,30,617 0 0	2 3 0	44,41,974 11 0	12,13,803 5 0	from 2 2 1 to 2 3 0	23,15,180 1 5	8,85,261 10 0	from 2 3 0 to 2 9 0	18,54,991 10 3	
	57,633 0 0	2 0 0	1,15,266 0 0	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	Excise salt.
	2,867 30 0	from 0 6 0 to 0 8 0	1,081 8 3	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	Supplied for curing fish.
	892 38 71	2 0 0	1,781 6 5	1,055 36 22	2 0 0	2,119 3 8	1,083 32 64	2 0 0	2,167 12 1	Duty-bearing imports.
Total ..	20,92,010 28 71	..	45,60,103 9 8	22,05,280 21 22	..	47,92,454 15 10	17,62,844 17 64	..	36,04,304 3 1	
Negapatam	7,98,967 15 4½	2 3 0	17,47,741 2 3	1,75,827 0 0	2 3 0	3,84,621 9 0	32,775 0 0	2 3 0	71,695 5 0	
	2,06,718 1 0	2 0 0	4,13,436 0 10	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	Excise salt.
	6,507 30 40	from 0 6 0 to 0 10 0	3,035 14 6	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	Supplied for curing fish.
	9 22 35	2 0 0	19 2 5	9 32 1	2 0 0	19 9 11	3 16 0	2 0 0	6 13 4	Duty-bearing imports.
Total ..	10,12,202 28 79½	..	21,64,232 4 0	9,87,900 13 69	..	19,99,115 10 6	6,95,616 36 0	..	13,86,764 5 11	
Tinnevelly	3,11,447 0 0	from 2 0 2 to 2 6 0	6,72,571 15 8	2,38,152 20 0	2 3 0	5,20,958 9 6	23,763 0 0	2 3 0	51,981 9 0	
	5,65,569 0 0	2 0 0	11,31,138 0 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	Excise salt.

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 1884 to 31st March 1885. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1885 to 31st March 1886. Quantity.	Rate per Indian Maund.	Amount.	From 1st April 1886 to 31st March 1887. Quantity.	Rate per Indian Maund.	Amount.	Remarks.
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.	
Tinnevelly—*cont.*	10,677 8 0	from 0 6 0 to 0 12 0	5,923 13 6	16,117 8 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	Supplied for curing fish.
	5 34 63	2 0 0	11 11 10	4 27 48	2 0 0	9 5 10	10 6 12	2 0 0	20 4 11	Duty-bearing imports.
Total ..	8,87,699 2 63	..	18,09,645 9 0	8,83,296 15 48	..	17,87,469 13 2	11,24,677 3 12	..	22,35,715 14 11	
Calicut	310 0 0	2 6 0	736 4 0	..	..	..	..	..	..	Supplied to Amindivi Islands.
	48,431 0 0	2 0 0	96,862 0 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.
	55,334 24 0	from 0 8 0 to 0 12 0	40,295 12 11	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	61,408 13 3	Supplied for curing fish.
	8 12 58	2 0 0	16 10 5	81 22 6	2 0 0	163 1 10	100 39 15	2 0 0	202 0 3	Duty-bearing imports.
Total ..	1,04,083 36 58	..	1,37,910 11 4	1,08,714 27 63	..	1,23,632 13 0	98,676 26 55	..	92,716 13 6	
Total sales for Home and Inland Consumption	65,38,204 2 44½	..	139,90,243 9 7	67,68,157 12 0	..	142,82,280 2 5	66,06,353 29 10	..	135,26,446 11 2	
Salt supplied for curing fish.	89,394 23 0	..	57,354 7 1½	1,16,846 32 45	..	77,036 10 5	1,23,017 25 40	..	81,329 8 3	
Total Sales ..	66,27,598 25 44½	..	140,47,598 0 8½	68,85,004 4 45	..	143,59,316 12 10	67,29,371 14 50	..	136,07,776 3 5	
Total Duty-bearing Imports.	917 23 67	..	1,830 11 1	1,155 26 57	..	2,318 12 8	1,205 22 21	..	2,411 5 1	
Grand Total ..	66,28,516 9 31½	..	140,49,428 11 9½	68,86,159 31 22	..	143,61,635 9 6	67,30,576 36 71	..	136,10,187 8 6	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 8,75,756 maunds in 1884-85, 9,14,872 maunds in 1885-86, and 10,99,181 maunds in 1886-87 are not included in the above figures.

DIAGRAM OF SALES FOR EACH DIVISION FOR THE PAST THREE YEARS SHOWING TOTAL SALES IN CHARGES OF DY. COMMISSIONERS, NORTHERN, CENTRAL, AND SOUTHERN DIVISIONS.



APPENDIX D.

Statement showing Duty-paid Salt imported and cleared in the Madras Presidency in 1886-87.

Divisions.	Ports.	As per Manifests from: Bombay.	North Canara.	Goa.	Calcutta.	Total as per Manifests.	Wastage discovered: Quantity.	Centage.	Actual Quantity imported.
1	2	3	4	5	6	7	8	9	10
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.		MDS.
Chingleput.	Madras	618	..	..	20	638	..	..	638
Calicut.	Baindur	..	2,818	1,194	..	4,012	33	0·82	3,979
	Gangoli	15,253	5,540	6,668	..	27,461	381	1·38	27,080
	Hangerkatta ..	12,458	926	22,484	..	35,868	387	1·07	35,481
	Malpe	3,371	2,302	4,282	..	9,955	66	0·66	9,889
	Mulki	5,791	827	3,624	..	10,242	155	1·51	10,087
	Mangalore ..	1,89,815	..	300	..	1,90,115	3,067	1·61	1,87,048
	Cannanore ..	70,494	..	..	..	70,494	1,073	1·52	69,421
	Tellicherry ..	1,31,085	..	..	..	1,31,085	1,021	0·77	1,30,064
	Badagara.. ..	19,755	..	..	..	19,755	469	2·37	19,286
	Quilandi	5,555	..	..	..	5,555	84	1·51	5,471
	Calicut	1,79,738	..	..	..	1,79,738	3,035	1·68	1,76,703
	Beypore	1,80,472	..	..	..	1,80,472	4,062	2·25	1,76,410
	Ponáni	2,36,325	..	..	..	2,36,325	3,333	1·41	2,32,992
	Cochin	14,815	..		..	14,815	183	1·23	14,632
	Total ..	10,64,927	12,413	38,552	..	11,15,892	17,349	1·55	10,98,543
	Presidency Total..	10,65,545	12,413	38,552	20	11,16,530	17,349	1·55	10,99,181

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 1886-87.

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.						Heaps in which Excess occurred.				Total Stored Contents.	Net Difference, + or –.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				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	1	1883-84 ..	1	2,400	95	3·95	3·95	3·95	..	..	..	..	..	..	..	..	..
	14	1884-85 ..	14	32,512	2,625	10·20	3·20	8·07	..	..	..	..	..	..	..	..	..
	39	1885-86 ..	39	93,600	5,154	8·16	0·25	5·50	..	..	..	..	..	..	..	..	..
	160	1886-87 ..	148	3,52,097	8,898	6·04	0·04	2·52	12	26,335	89	0·33	..	..	..	..	..
Monopoly ..	215	..	202	4,80,609	16,772	..	..	3·48	12	26,335	89	0·33	5,06,944	– 16,683	3·29	3,128	36,494
Surlá	11	1885-86 ..	11	25,334	1,216	6·58	2·33	4·79	..	..	..	..	..	..	..	..	..
	38	1886-87 ..	38	88,845	1,755	1·58	0·70	1·97	..	..	..	..	..	..	..	..	..
Excise	49	..	49	1,14,179	2,971	..	..	2·60	..	..	..	..	1,14,179	– 2,971	2·60	..	5,942
Monopoly	6	1884-85 ..	6	14,400	1,216	10·45	6·87	8·44	..	..	..	..	14,400	– 1,216	8·44	228	2,660
Total ..	55	..	55	1,28,579	4,187	..	..	3·25	..	..	..	..	1,28,579	– 4,187	3·25	228	8,602
Total Excise ..	49	..	49	1,14,179	2,971	..	..	2·60	..	..	..	..	1,14,179	– 2,971	2·60	..	5,942
Total Monopoly ..	221	..	208	4,95,009	17,988	..	..	3·63	12	26,335	89	0·33	5,21,344	– 17,899	3·43	3,356	39,154
Grand Total ..	(a) 270	..	257	6,09,188	20,959	..	..	3·44	12	26,335	89	0·33	6,35,523	– 20,870	3·28	3,356	45,096
Chicacole Division.																	
Naupada—Exciso	66	1886-87 ..	66	1,55,602	6,093	6·91	1·04	3·91	..	..	..	..	1,55,602	– 6,093	3·91	..	12,186
	14	1884-85 ..	14	33,600	1,985	6·87	4·45	5·90	..	..	..	..	..	..	..	..	..
	7	1885-86 ..	7	16,800	464	4·25	0·87	2·76	..	..	..	..	..	..	..	..	..
Monopoly ..	21	..	21	50,400	2,449	..	..	4·85	..	..	..	..	50,400	– 2,449	4·85	459	5,357
Total ..	87	..	87	2,06,002	8,542	..	..	4·14	..	..	..	..	2,06,002	– 8,542	4·14	459	17,543

(a) In one heap the out-turn 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 1886-87—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.						Heaps in which Excess occurred.				Total stored Contents.	Net Difference, + or –.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage. Maximum.	Minimum.	Average.	Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				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	66	1885-86 ..	66	79,054	4,276	7·5	3·83	5·40	..	..	..	..	..	..	..	..	..
	116	1886-87 ..	116	1,36,968	4,595	7·83	0·16	3·35	..	..	..	..	..	..	..	..	..
Excise	182	..	182	2,16,022	8,871	..	..	4·10	..	..	..	..	2,16,022	– 8,871	4·10	..	17,712
Monopoly	1	1883-84 ..	1	2,400	198	8·25	8·25	8·25	..	..	..	..	2,400	– 198	8·25	37	433
Total ..	183	..	183	2,18,422	9,069	..	..	4·15	..	..	..	..	2,18,422	– 9,069	4·15	37	18,175
Konada	36	1885-86 ..	36	42,832	2,223	11·0	3·58	5·19	..	..	..	..	..	..	..	..	..
	154	1886-87 ..	153	1,80,015	7,169	14·08	0·16	3·98	..	..	..	..	..	..	..	..	..
Excise	190	..	189	2,22,847	9,392	..	..	4·21	..	..	..	..	2,22,847	– 9,392	4·21	..	18,784
Balacheruvu—Excise	40	1886-87 .	40	89,957	3,444	9·5	0·75	3·82	..	..	..	..	89,957	– 3,444	3·82	..	6,888
	6	1882-83 ..	6	7,200	594	9·3	6·75	8·25	..	..	..	..	..	..	..	..	..
	40	1883-84 ..	40	48,000	3,815	14·75	5·3	7·94	..	..	..	..	..	..	..	..	..
	24	1884-85 ..	24	57,600	4,747	16·83	5·0	8·24	..	..	..	..	..	..	..	..	..
	5	1885-86 ..	5	12,000	406	5·5	1·0	3·38	..	..	..	..	..	..	..	..	..
Monopoly	75	..	75	1,24,800	9,562	..	..	7·66	..	..	..	..	1,24,800	– 9,562	7·66	1,793	20,917
Total ..	115	..	115	2,14,757	13,006	..	..	6·05	..	..	..	..	2,14,757	– 13,006	6·05	1,793	27,805
Total Excise ..	478	..	477	6,84,428	27,800	..	..	4·06	..	..	..	..	6,84,428	– 27,800	4·06	..	55,600
Total Monopoly ..	97	..	97	1,77,600	12,209	..	..	6·87	..	..	..	..	1,77,600	– 12,209	6·87	2,289	26,707
Grand Total ..	(a) 575	..	574	8,62,028	40,009	..	..	4·64	..	..	..	..	8,62,028	– 40,009	4·64	2,289	82,307

(a) In one heap the out-turn 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 1886-87—*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
Masulipatam Division.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Penuguduru	21	1885-86 ..	21	45,199	2,004	6·54	2·58	4·43	..	..	..	..	..	..	..	..	..
	36	1886-87 ..	36	83,040	3,270	6·58	0·08	3·93	..	..	..	..	..	..	..	..	..
Excise ..	57	..	57	1,28,239	5,274	..	..	4·11	..	..	..	..	1,28,239	− 5,274	4·11	..	10,548
Mogaltur	8	1884-85 ..	8	19,200	1,165	7·54	3·62	6·06	..	..	..	..	..	..	..	..	..
	27	1885-86 ..	27	58,800	2,793	6·58	3·0	4·75	..	..	..	..	..	..	..	..	..
	7	1886-87 ..	7	16,830	366	4·16	1·6	2·17	..	..	..	..	..	..	..	..	..
Excise	42	..	42	94,800	4,324	..	..	4·56	..	..	..	..	94,800	− 4,324	4·56	..	8,648
Monopoly	16	1882-83 ..	16	38,400	2,884	9·75	6·58	7·51	..	..	..	..	38,400	− 2,884	7·51	541	6,309
Total ..	58	..	58	1,33,200	7,208	..	..	5·41	..	..	..	..	1,33,200	− 7,208	5·41	541	14,957
Manginapudi	9	1883-84 ..	9	10,800	934	13·5	1·3	8·64	..	..	..	..	..	..	..	..	..
	52	1884-85 ..	52	62,400	4,296	14·16	2·5	6·88	..	..	..	..	..	..	..	..	..
	80	1886-87 ..	79	94,262	3,143	7·16	0·83	3·33	1	1,200	2	0·16	..	..	..	..	..
Excise	141	..	140	1,67,462	8,373	..	..	4·99	1	1,200	2	0·16	1,68,662	− 8,371	4·96	..	16,742
	6	1884-85 ..	6	7,200	237	5·5	1·75	3·29	..	..	..	..	..	..	..	..	..
	4	1886-87 ..	4	4,082	312	12·16	2·75	7·64	..	..	..	..	..	..	..	..	..
Monopoly	10	..	10	11,282	549	..	..	4·86	..	..	..	..	11,282	549	4·86	63	1,201
Total ..	151	..	150	1,78,744	8,922	..	..	4·99	1	1,200	2	0·16	1,79,944	− 8,920	4·95	63	17,943

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 1886-87—*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
Masulipatam Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Nizampatam	6	1884-85 ..	6	6,706	624	10·83	4·83	9·30	..	..	..	..	..	..	..	..	..
	36	1885-86 ..	36	42,218	2,917	11 0	4·0	6·90	..	..	..	..	..	..	..	..	..
	4	1886-87 ..	4	4,800	243	5·5	4·83	5·06	..	..	..	..	..	..	..	..	..
Excise	46	..	46	53,724	3,784	..	..	7·04	..	..	..	..	53,724	− 3,784	7·04	..	7,568
Monopoly	7	1881-82 ..	7	8,400	1,112	..	..	13·23	..	..	..	..	8,400	− 1,112	13·23	209	2,433
Total ..	53	..	53	62,124	4,896	..	..	7·88	..	..	..	..	62,124	− 4,896	7·88	209	10,001
Total Excise ..	286	..	285	4,44,225	21,755	..	..	4·89	1	1,200	2	0·16	4,45,425	− 21,753	4·88	..	43,506
Total Monopoly ..	33	..	33	58,082	4,545	..	..	7·82	..	..	..	..	58,082	− 4,545	7·82	813	9,943
Grand Total ..	319	..	318	5,02,307	26,300	..	..	5·23	1	1,200	2	0·16	5,03,507	− 26,298	5·22	813	53,449
Nellore Division.																	
Kanuparti—Excise	35	1886-87 ..	34	74,598	1,764	3·50	1·25	2·36	1	472	6	1·27	75,070	− 1,758	2·34	..	3,516
	13	1882-83 ..	13	15,600	2,084	15·3	7·83	13·35	..	..	..	..	..	..	..	..	..
	9	1883-84 ..	9	10,800	1,180	11·50	9·16	10·92	..	..	..	..	..	..	..	..	..
	71	1884-85 ..	71	1,02,000	8,685	12·16	3·41	8·51	..	..	..	..	..	..	..	..	..
	77	1885-86 ..	77	1,57,200	10,309	11·08	1·58	6·55	..	..	..	..	..	..	..	..	..
	51	1886-87 ..	51	1,16,957	3,296	3·95	0·38	2·81	..	..	..	..	..	..	..	..	..
Monopoly	221	..	221	4,02,557	25,551	..	..	6·34	..	..	..	..	4,02,557	− 25,554	6·34	4,792	55,900
Total ..	256	..	255	4,77,155	27,318	..	..	5·72	1	472	6	1·27	4,77,627	− 27,312	5·71	4,792	59,416

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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 1886-87—*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.
Iskapalle	17	1884-85 ..	17	38,978	2,491	8·41	4·75	6·38	..	..	..	..	..	..	..	..	..
	100	1885-86 ..	100	1,96,122	8,971	8·25	1·70	4·57	..	..	..	..	..	..	..	..	..
	48	1886-87 ..	48	88,724	1,674	3·08	0·3	1·88	..	..	..	..	..	..	..	..	..
Excise	165	..	165	3,23,824	13,136	..	..	4·05	..	..	..	..	3,23,824	— 13,136	4·05	..	26,272
Monopoly	19	1883-84 ..	19	22,800	2,276	12·6	8·5	9·98	..	..	..	..	22,800	— 2,276	9·98	427	4,979
Total ..	184	..	184	3,46,624	15,412	..	..	4·44	..	..	..	..	3,46,624	— 15,412	4·44	427	31,251
Kistnapatam	13	1884-85 ..	13	31,200	1,413	6·41	2·54	4·52	..	..	..	..	..	..	..	..	..
	46	1885-86 ..	46	1,10,400	4,465	7·58	0·83	4·04	..	..	..	..	..	..	..	..	..
	51	1886-87 ..	51	1,21,650	2,650	4·04	0·20	2·17	..	..	..	..	..	..	..	..	..
Excise	110	..	110	2,63,250	8,528	..	..	3·23	..	..	..	..	2,63,250	— 8,528	3·23	..	17,056
	21	1882-83 ..	21	25,200	2,036	10·16	6·58	8·07	..	..	..	..	..	..	..	..	..
	5	1884-85 ..	5	6,000	351	7·0	5·08	5·85	..	..	..	..	..	..	..	..	..
	6	1885-86 ..	6	7,200	230	5·3	2·3	3·19	..	..	..	..	..	..	..	..	..
Monopoly	32	..	32	38,400	2,617	..	..	6·81	..	..	..	..	38,400	— 2,617	6·81	491	5,725
Total ..	142	..	142	3,01,650	11,145	..	..	3·69	..	..	..	..	3,01,650	— 11,145	3·69	491	22,781
Total Excise ..	310	..	309	6,61,672	23,428	..	..	3·54	1	472	6	1·27	6,62,144	— 23,422	3·53	..	46,844
Total Monopoly ..	272	..	272	4,63,757	30,447	..	..	6·56	..	..	..	..	4,63,757	— 30,447	6·56	5,710	66,604
Grand Total ..	582	..	581	11,25,429	53,875	..	..	4·78	1	472	6	1·27	11,25,901	— 53,869	4·78	5,710	1,13,448

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 1886-87—*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.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Tada	7	1884-85 ..	7	15,600	824	6·33	2·16	5·28	..	..	..	..	..	..	..	..	..
	17	1885-86 ..	17	20,136	776	11·25	1·16	3·85	..	..	..	..	..	..	..	..	..
	36	1886-87 ..	35	41,085	1,892	9·18	2·16	4·60	..	..	..	..	..	..	..	..	..
Excise	60	..	59	76,821	3,492	..	..	4·54	..	..	..	..	76,821	— 3,492	4·54	..	6,984
Monopoly	7	1882-83 ..	7	16,800	1,631	14·3	7·33	9·70	..	..	..	..	16,800	— 1,631	9·70	306	3,568
Total ..	67	..	66	93,621	5,123	..	..	5·47	..	..	..	..	93,621	— 5,123	5·47	306	10,552
Ennore—Monopoly	8	1883-84 ..	8	19,200	3,710	21·79	17·33	19·32	..	..	..	..	19,200	— 3,710	19·32	696	8,116
Madras..	36	1885-86 ..	36	1,25,448	5,911	18·01	0·5	4·71	..	..	..	..	..	..	..	..	..
	207	1886-87 ..	200	6,86,607	36,216	13·1	0·1	5·27	7	25,200	149	0·59	..	..	..	..	..
Excise	243	..	236	8,12,055	42,127	..	..	5·18	7	25,200	149	0·59	8,37,255	— 41,978	5·01	..	83,956
	25	1883-84 ..	25	90,003	13,221	20·80	9·5	14·68	..	..	..	..	..	..	..	..	..
	258	1884-85 ..	258	8,60,224	77,592	22·1	0·4	9·01	..	..	..	..	..	..	..	..	..
	13	1885-86 ..	13	46,800	4,190	13·61	4·5	8·95	..	..	..	..	..	..	..	..	..
Monopoly	296	..	296	9,97,027	95,003	..	..	9·52	..	..	..	..	9,97,027	— 95,003	9·52	17,813	2,07,819
Total ..	539	..	532	18,09,082	1,37,130	..	..	7·58	7	25,200	149	0·59	18,34,282	—1,36,981	7·46	17,813	2,91,775
Covelong—Monopoly	1	1878-79 ..	1	2,400	621	25·87	25·87	25·87	..	..	..	..	2,400	— 621	25·87	116	1,358
Merkanam—Excise	12	1886-87 ..	12	11,823	151	4·22	0·16	1·27	..	..	..	..	11,823	— 151	1·27	..	302
Total Excise ..	315	..	307	9,00,699	45,770	..	..	5·08	7	25,200	149	0·59	9,25,899	— 45,621	4·92	..	91,242
Total Monopoly ..	312	..	312	10,35,427	1,00,965	..	..	9·75	..	..	..	..	10,35,427	—1,00,965	9·75	18,931	2,20,861
Grand Total ..	(a) 627	..	619	19,36,126	1,46,735	..	..	7·57	7	25,200	149	0·59	19,61,326	—1,46,586	7·47	18,931	3,12,103

(a) 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 1886-87—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.						Heaps in which Excess occurred.				Total stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage.			Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				At Prime cost.	At Monopoly price.
						Maximum.	Minimum.	Average.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Division.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Cuddalore	11	1885-86 ..	11	22,800	977	6·08	2·45	4·28	..	..	..	..	..	..	..	..	..
	42	1886-87 ..	42	61,115	2,206	8·68	0·25	3·60	..	..	..	..	..	..	..	..	..
Excise ..	53	..	53	83,915	3,183	..	..	3·79	..	..	..	..	83,915	— 3,183	3·79	..	6,366
Tranquebar	36	1885-86 ..	36	41,536	2,589	14·58	3·6	6·23	..	..	..	..	..	..	..	..	..
	56	1886-87 ..	55	60,531	1,346	6·41	0·3	2·22	1	1,200	4	·3	..	..	..	..	..
Excise	92	..	91	1,02,067	3,935	..	..	3·85	1	1,200	4	·3	1,03,267	— 3,931	3·80	..	7,862
Monopoly	6	1885-86 ..	6	7,200	344	6·0	3·6	4·7	..	..	..	..	7,200	— 344	4·7	65	753
Total ..	98	..	97	1,09,267	4,279	..	..	3·91	1	1,200	4	·3	1,10,467	— 4,275	3·86	65	8,615
Negapatam	4	1885-86 ..	4	7,200	210	5·58	1·54	2·91	..	..	..	..	..	..	..	..	..
	127	1886-87 ..	99	1,72,493	2,871	7·3	0·08	1·66	27	58,800	283	·48	..	..	..	..	..
Excise	131	..	103	1,79,693	3,081	..	..	1·71	27	58,800	283	·48	2,38,493	— 2,798	1·17	..	5,596
Monopoly	7	1886-87 ..	7	5,837	155	4·76	1·25	2·65	..	..	..	..	5,837	— 155	2·65	29	339
Total ..	138	..	110	1,85,530	3,236	..	..	1·74	27	58,800	283	·48	2,44,330	— 2,953	1·20	29	5,935
Vedarniam	52	1884-85 ..	52	87,550	10,335	27·5	3·75	11·80	..	..	..	..	..	..	..	..	..
	5	1885-86 ..	5	12,000	543	5·37	3·75	4·52	..	..	..	..	..	..	..	..	..
	2	1886-87 ..	2	2,400	17	1·08	0·3	0·70	..	..	..	..	..	..	..	..	..
Excise	59	..	59	1,01,950	10,895	..	..	10·68	..	..	..	..	1,01,950	— 10,895	10·68	..	21,790
Monopoly	1	1879-80 ..	1	2,400	391	16·29	16·29	16·29	..	..	..	..	2,400	— 391	16·29	73	855
Total ..	60	..	60	1,04,350	11,286	..	..	10·81	..	..	..	..	1,04,350	— 11,286	10·81	73	22,645

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 1886-87—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.						Heaps in which Excess occurred.				Total stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Centage of Wastage.			Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				At Prime cost.	At Monopoly price.
						Maximum.	Minimum.	Average.									
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.
Adirámpatnam	50	1884-85 ..	50	1,18,576	12,926	17·08	5·00	10·90	..	..	..	..	..	..	..	..	..
	36	1885-86 ..	36	62,192	3,326	9·72	0·5	5·34	..	..	..	..	..	..	..	..	..
	11	1886-87 ..	8	7,327	82	2·41	0·16	1·11	1	403	1	·24	..	..	..	..	..
Excise	97	..	94	1,88,095	16,334	..	..	8·68	1	403	1	·24	1,88,498	— 16,333	8·66	..	32,666
	1	1882-83 ..	1	2,400	375	15·62	15·62	15·62	..	..	..	..	..	..	..	..	..
	31	1884-85 ..	31	37,200	3,859	14·45	6·91	10·37	..	..	..	..	..	..	..	..	..
Monopoly	32	..	32	39,600	4,234	..	..	10·69	..	..	..	..	39,600	— 4,234	10·69	794	9,262
Total ..	129	..	126	2,27,695	20,568	..	..	9·03	1	403	1	0·24	2,28,098	— 20,567	9·01	794	41,928
Total Excise ..	432	..	400	6,55,720	37,428	..	..	5·70	29	60,403	288	0·47	7,16,123	— 37,140	5·18	..	74,280
Total Monopoly ..	46	..	46	55,037	5,124	..	..	9·31	..	..	..	..	55,037	— 5,124	9·31	961	11,209
Grand Total ..	(a) 478	..	446	7,10,757	42,552	..	..	5·98	29	60,403	288	0·47	7,71,160	— 42,264	5·48	961	85,489
Tinnevelly Division.																	
Vattanam	3	1884-85 ..	3	7,200	380	5·6	4·75	5·27	..	..	..	..	..	..	..	..	..
	31	1885-86 ..	31	43,940	1,775	7·5	1·58	4·03	..	..	..	..	..	..	..	..	..
	12	1886-87 ..	12	13,355	229	6·55	0·08	1·71	..	..	..	..	..	..	..	..	..
Excise	46	..	46	64,495	2,384	..	..	3·69	..	..	..	..	64,495	— 2,384	3·69	..	4,768
Morekolum— Excise	37	1886-87 ..	37	49,304	1,008	5·58	0·3	2·04	..	..	..	..	49,304	— 1,008	2·04	..	2,016
	2	1884-85 ..	2	2,400	336	16·58	11·41	14·00	..	..	..	..	..	..	..	..	..
	14	1885-86 ..	14	33,600	1,077	4·95	0·5	3·20	..	..	..	..	..	..	..	..	..
Monopoly	16	..	16	36,000	1,413	..	..	3·92	..	..	..	..	36,000	— 1,413	3·92	265	3,091
Total ..	53	..	53	85,304	2,421	..	..	2·83	..	..	..	..	85,304	— 2,421	2·83	265	5,107

(a) In three 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 1886-87—*cont.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.			Centage of Wastage.			Heaps in which Excess occurred.				Total stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Maximum.	Minimum.	Average.	Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				At Primo cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Tinnevelly Division—cont.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Tuticorin	39	1882-83 ..	39	50,400	6,137	20·0	5·83	12·17	..	..	..	..	..	..	..	..	..
	18	1883-84 ..	18	24,000	2,091	16·6	5·20	8·71	..	..	..	..	..	..	..	..	..
	167	1884-85 ..	167	2,67,400	19,190	13·16	2·83	7·17	..	..	..	..	..	..	..	..	..
	171	1885-86 ..	169	2,33,008	8,594	11·0	0·16	3·68	1	2,400	8	·3	..	..	..	..	..
	183	1886-87 ..	175	2,30,488	4,522	5·6	0·16	1·96	6	8,400	38	·45	..	..	..	..	..
Excise ..	578	..	568	8,05,296	40,534	..	..	5·03	7	10,800	46	·42	8,16,096	— 40,488	4·96	..	80,976
Káyalpatnam	39	1885-86 ..	39	93,600	5,697	9·75	2·5	6·08	..	..	..	..	..	..	..	..	..
	91	1886-87 ..	88	2,11,200	4,635	5·16	0·16	2·19	2	4,800	12	·25	..	..	..	..	..
Excise ..	130	..	127	3,04,800	10,332	..	..	3·38	2	4,800	12	·25	3,09,600	— 10,320	3·3	..	20,640
Kuttanguli—Excise	4	1886-87 ..	4	9,600	186	2·0	1·75	1·93	..	..	..	..	9,600	— 186	1·93	..	372
	1	1882-83 ..	1	2,400	116	4·83	4·83	4·83	..	..	..	..	..	..	..	..	..
	1	1883-84 ..	1	2,400	115	4·79	4·79	4·79	..	..	..	..	..	..	..	..	..
Monopoly	2	..	2	4,800	231	..	..	4·81	..	..	..	..	4,800	— 231	4·81	43	505
Total ..	6	..	6	14,400	417	..	..	2·89	..	..	..	..	14,400	— 417	2·89	43	877
Total Excise ..	795	..	782	12,33,495	54,414	..	..	4·41	9	15,600	58	·37	12,49,095	— 54,386	4·35	..	1,08,772
Total Monopoly ..	18	..	18	40,800	1,644	..	..	4·02	..	..	..	..	40,800	— 1,644	4·02	308	3,596
Grand Total ..	(a) 813	..	800	12,74,295	56,088	..	..	4·40	9	15,600	58	·37	12,89,895	— 56,030	4·34	308	1,12,368

(a) In four 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 1886-87—*concluded.*

Circles.	Total Number of Heaps sold.	Year in which stored.	Heaps in which Wastage occurred.			Centage of Wastage.			Heaps in which Excess occurred.				Total stored Contents.	Net Difference, + or —.	Centage of Net Difference.	Value of Net Difference.	
			Number of Heaps.	Stored Contents.	Amount of Wastage.	Maximum.	Minimum.	Average.	Number of Heaps.	Stored Contents.	Amount of Excess.	Centage of Excess.				At Primo cost.	At Monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Calicut Division.																	
				MDS.	MDS.					MDS.	MDS.		MDS.	MDS.		RS.	RS.
Kundapur	5	1881-82 ..	5	5,190	729	16·13	11·0	14·04	..	..	..	..	..	..	..	..	..
	3	1882-83 ..	3	1,901	266	14·1	8·2	13·99	..	..	..	..	..	..	..	..	..
	11	1883-84 ..	11	10,529	974	11·7	6·39	9·25	..	..	..	..	..	..	..	..	..
	17	1884-85 ..	17	19,049	2,159	16·6	7·16	11·33	..	..	..	..	..	..	..	..	..
Excise	36	..	36	36,669	4,128	..	..	11·25	..	..	..	..	36,669	— 4,128	11·25	..	8,256
Monopoly	7	1885-86 ..	..	..	..	..	..	..	7	4,200	85	2·02	4,200	+ 85	2·02	— 16	— 186
Total ..	43	..	36	36,669	4,128	..	..	11·25	7	4,200	85	2·02	40,869	— 4,043	9·89	— 16	8,076
Mangalore	1	1883-84 ..	1	2,579	65	2·52	2·52	2·52	..	..	..	..	..	..	..	..	..
	3	1884-85 ..	3	3,695	11	0·62	0·03	·29	..	..	..	..	..	..	..	..	..
	2	1886-87 ..	2	3,787	52	1·66	0·25	1·37	..	..	..	..	..	..	..	..	..
Monopoly	6	..	6	10,061	128	..	..	1·27	..	..	..	..	10,061	— 128	1·27	24	280
Tellicherry	2	1885-86 ..	2	11,990	36	0·3	0·28	·30	..	..	..	..	..	..	..	..	..
	4	1886-87 ..	3	11,978	19	0·19	0·12	·16	1	3,411	3	·08	..	..	..	..	..
Monopoly	6	..	5	23,968	55	..	..	·22	1	3,411	3	·08	27,379	— 52	·18	10	114
Calicut	2	1884-85 ..	2	3,989	336	9·80	5·10	8·42	..	..	..	..	..	..	..	..	..
	17	1885-86 ..	4	10,644	168	2·06	0·06	1·57	13	20,243	186	·91	..	..	..	..	..
	8	1886-87 ..	6	10,727	147	3·29	0·47	1·37	2	3,636	10	·27	..	..	..	..	..
Monopoly	27	..	12	25,360	651	..	..	2·56	15	23,879	196	·82	49,239	— 455	·92	85	995
Total Excise ..	36	..	36	36,669	4,128	..	..	11·25	..	..	..	..	36,669	— 4,128	11·25	..	8,256
Total Monopoly ..	46	..	23	59,389	834	..	..	1·40	23	31,490	284	·90	90,879	— 550	0·60	103	1,203
Grand Total ..	82	..	59	96,058	4,962	..	..	5·16	23	31,490	284	·90	1,27,548	— 4,678	3·66	103	9,459
Presidency Total—Excise	2,701	..	2,645	47,31,087	2,17,724	..	..	4·60	47	1,02,875	503	0·48	48,33,962	— 2,17,221	4·49	..	4,34,442
Monopoly	1,045	..	1,009	23,85,101	1,73,756	..	..	7·28	35	57,825	373	0·64	24,42,926	— 1,73,383	7·09	32,471	3,79,277
Grand Total ..	(a)3,746	..	3,654	71,16,188	3,91,480	..	..	5·50	82	1,60,700	876	0·54	72,76,888	— 3,90,604	5·36	32,471	8,13,719

(a) In ten heaps the outturn was equal to the Stored Contents.

ENCLOSURE TO APPENDIX E.

Memorandum explaining the cause of serious Wastages discoverd in the Heaps out-turned in the year 1886-87.

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 ..	1883-84 ..	1	3·95	3·95	3·95	Cause of low wastage under inquiry.
Chicacole ..	Naupada— Monopoly ..	1884-85 ..	14	6·87	4·45	5·90	Minimum wastage due to carelessness of the storing officer who has been dismissed.
		1885-86 ..	7	4·25	0·87	2·76	Minimum wastage due to carelessness of the storing officer who has been punished.
	Balacheruvu— Monopoly ..	1884-85 ..	24	16·83	5·0	8·24	Maximum wastage due to the heap having been damaged by rain.
Masulipatam ..	Manginapudi— Monopoly ..	1884-85 ..	6	5·5	1·75	3·29	Low wastage due to the quality of the Salt.
		1886-87 ..	4	12·16	2·75	7·64	Maximum wastage due to the heap having been damaged by heavy rain and the minimum due to the heap having been re-stored.
	Nizampatam— Excise ..	1884-85 ..	6	10·83	4·83	9·30	Maximum wastage due to the heap having been under sale for a long time during rainy weather.
		1885-86 ..	36	11·0	4·0	6·90	Maximum wastage due to the heap having been damaged by rain.
		1886-87 ..	4	5·5	4 83	5·06	Do. do. do.
Nellore ..	Kanuparti— Monopoly ..	1882-83 ..	13	15·3	7·83	13·35	Maximum wastage due to age and to the heap having been damaged by cyclone.
		1883-84 ..	9	11·50	9·16	10·92	Do. do. do. do.
		1884-85 ..	71	12·16	3·41	8·51	Maximum wastage due to the heap having been damaged by rain. Minimum wastage due to carelessness of the storing officer who has been punished.
		1885-86 ..	77	11·08	1·58	6·55	Maximum wastage due to damage by cyclone. Minimum wastage due to carelessness of the storing officer who has been punished.
	Iskapalle— Excise ..	1885-86 ..	100	8·25	1·70	4·57	Maximum and minimum wastages due to carelessness of the storing officers who have been punished.
	Monopoly ..	1883-84 ..	19	12·6	8·5	9·98	Maximum wastage due to age and to the heap having been under sale for a long time.
	Kistnapatam— Excise ..	1884-85 ..	13	6·41	2·54	4·52	Minimum wastage due to carelessness of the storing officer who has been punished.
		1885-86 ..	46	7·58	0·83	4·04	Maximum wastage due to carelessness of the storing officer who was warned. Minimum wastage due to carelessness of the storer who has retired from service.
	Monopoly ..	1882-83 ..	21	10·16	6·58	8·07	Cause of minimum wastage under inquiry.
		1884-85 ..	5	7·0	5·08	5·85	Do. do.
		1885-86 ..	6	5·3	2·3	3·19	Minimum wastage due to carelessness of the storing officer who was warned.
Chingleput ..	Tada— Excise ..	1884-85 ..	7	6·33	2·16	5·28	Minimum wastage due to a mistake in recording the out-turn of the heap.
		1885-86 ..	17	11·25	1·16	3·85	Maximum do. do. do.
		1886-87 ..	35	9·18	2·16	4·60	Minimum wastage due to carelessness of the storing officer who has been punished. Maximum wastage due to the heap having been damaged by the cyclone of November 1886.
	Ennore— Monopoly ..	1883-84 ..	8	21·79	17·33	19·32	High wastages due partly to the age of the heaps and partly to the heaps having passed through two severe monsoons.
	Madras— Excise ..	1886-87 ..	200	13·1	0·1	5·27	Cause of maximum wastage under inquiry.

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Memorandum explaining the cause of serious Wastages discovered in the Heaps out-turned in the year 1886-87—*continued.*

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
	Madras—*continued.* Monopoly ..	1883-84 ..	25	20·80	9·5	14·68	Maximum wastage due to the age of the heaps and to their having been damaged by rain and cyclones.
		1884-85 ..	258	22·1	0·4	9·01	Cause of maximum wastage under inquiry. Minimum wastage due to carelessness of the storing officer who is no longer in the Department.
		1885-86 ..	13	13·61	4·5	8·95	Maximum wastage do. do. do. do.
Negapatam ..	Negapatam— Excise ..	1885-86 ..	4	5·58	1·54	2·91	High wastages throughout the Division are due to the heaps having been damaged by heavy rains and cyclone.
	Vedarniem— Excise ..	1884-85 ..	52	27·5	3·75	11·80	
		1886-87 ..	2	1·08	0·3	0·70	
	Adirámpatnam— Excise ..	1884-85 ..	50	17·08	5·00	10·90	
	Monopoly ..	1882-83 ..	1	15·62	15·62	15·62	
		1884-85 ..	31	14·45	6·91	10·37	
Tinnevelly ..		....	..	..	..	..	
	Morekolum— Monopoly ..	1884-85 ..	2	16·58	11·41	14·00	High wastages due to the quality of the Salt and to damage caused by rain.
		1885-86 ..	14	4·95	0·5	3·20	Minimum wastage due to carelessness of the storing officer who has been punished.
	Tuticorin— Excise ..	1882-83 ..	39	20·0	5·83	12·17	Maximum wastage due partly to age and partly to carelessness of the storing officer who has been warned. Minimum wastage low and due to carelessness on the part of the storig officer who has been reprimanded.
		1885-86 ..	169	11·0	0·16	3·68	Maximum wastage due to carelessness of the storing officer who is no longer in the Deparment. Minimum wastage passed with a warning to the storer.
	Kuttanguli— Monopoly ..	1882-83 ..	1	4·83	4·83	4·83	Low wastages due to the nature of salt which was brought from Tuticorin where it had already remained in store for a long time.
		1883-84 ..	1	4·79	4·79	4·79	
Calicut ..	Kundapur— Excise ..	1881-82 ..	5	16·13	11·0	14·04	Minimum wastage low. Under inquiry.
		1882-83 ..	3	14·1	8·2	13·99	Do. do.
		1884-85 ..	17	16·6	7·16	11·33	Maximum wastage due to the heap having been once reweighed while at Harnad and afterwards removed and re-stored at Vaderhobli and to its having passed through three rainy seasons.
	Mangalore— Monopoly ..	1883-84 ..	1	2·52	2·52	2·52	Low wastage due to carelessness of the storing officer who has been warned.
		1884-85 ..	3	0·62	0·03	·29	Low wastage due to the quality of the salt.
	Calicut— Monopoly ..	1884-85 ..	2	9·80	5·10	8·42	Maximum wastage due to the quality of the salt and to damage by fire at Ponáni.

APPENDIX F.

Statement of Expenditure in the Salt Department, Madras Presidency, during the year 1886-87.

Divisions.	Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House Rent to Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Servants and Guards.	Boat Establishment.	Temporary Establishment.	Travelling and Tentage Allowances.
1	2	3	4	5	6	7	8	9	10	11	12	13
	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	..	..	9,100 0 0	495 0 0	16,300 8 6	9,677 10 3	..	4,411 11 1	4,412 8 1	..	5,024 7 11	4,381 8 4
Chatrapur	..	..	5,760 0 0	873 7 9	9,603 0 2	9,870 13 8	4,551 1 7	3,118 5 2	15,272 11 8	..	2,270 15 5	3,958 2 0
Chicacole	..	..	6,000 0 0	570 0 0	13,449 10 4	14,793 7 10	9,557 11 4	4,651 5 10	51,636 14 9	..	3,700 6 11	6,198 10 5
Masulipatam.. ..	..	..	8,400 0 0	420 0 0	10,980 2 7	11,493 8 7	7,234 6 3	4,459 13 7	39,557 3 5	..	3,330 15 0	5,193 15 6
Nellore	..	..	6,000 0 0	633 7 1	10,492 9 3	15,235 10 11	8,864 0 8	3,553 15 10	34,810 13 2	..	3,897 4 1	4,319 1 11
Chingleput	..	..	6,000 0 0	765 0 0	15,164 8 3	12,422 14 4	12,820 14 1	6,749 9 5	45,239 2 5	..	4,833 8 10	4,251 8 0
Negapatam	..	..	5,460 0 0	960 0 0	12,075 14 5	20,831 2 8	12,697 12 5	5,988 14 11	44,749 11 8	24 0 0	4,893 2 7	5,877 6 0
Tinnevelly	..	..	5,227 7 11	36 12 5	15,204 7 3	16,200 8 6	11,284 15 10	5,450 0 8	39,680 6 11	20 0 0	3,744 3 7	6,524 3 9
Calicut	..	..	6,919 1 6	824 10 8	18,534 12 2	16,635 6 5	24,402 6 4	7,250 4 5	65,412 7 6	..	7,259 5 5	9,266 11 7
Arcot	..	..	5,057 6 8	463 8 9	15,915 0 2	15,770 5 2	18,957 15 5	4,118 0 9	45,523 13 1	..	1,452 14 2	7,821 6 2
Central Office ..	35,653 10 3	..	(b)16,621 7 0	..	1,200 0 0	..	1,194 6 2	30,399 5 4	9,396 11 4	(a)29 0 7	3,967 3 8	4,150 12 7
Deputy Commissioner, Northern Division.	..	12,101 10 1	85 11 5	..	..	..	..	2,342 1 0	911 10 10	..	..	2,433 4 9
Deputy Commissioner, Central Division ..	..	12,537 5 0	..	..	..	..	..	2,300 5 2	861 0 5	..	..	2,065 11 10
Deputy Commissioner, Southern Division.	..	12,859 14 4	96 12 5	..	..	..	..	2,366 4 5	867 13 5	..	..	2,605 9 7
Total ..	35,653 10 3	37,498 13 5	80,727 14 11	6,041 14 8	1,38,920 9 1	1,42,931 8 4	1,11,565 10 1	87,160 1 7	3,98,333 0 8	73 0 7	44,374 7 7	69,048 0 5

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.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	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	382 13 0	193 7 0	..	..	5,841 2 0	88 0 0	2,349 5 1	..	..	..	..	35 0 6	..	62,693 1 9
Chatrapur	506 5 6	201 0 4	1,085 3 4	0 4 8	2,844 13 1	..	2,452 7 4	..	765 15 11	886 11 6	35,349 9 7	66 2 11	625 0 0	1,00,062 3 7
Chicacole	560 12 2	93 1 0	3,556 5 0	6 7 9	4,569 8 6	45 8 0	4,396 2 5	1 0 3	1,119 0 11	394 7 9	67 6 8	524 2 4	251 0 0	1,26,142 2 2
Masulipatam ..	622 13 6	55 3 0	2,720 8 0	..	2,992 1 5	..	4,073 15 6	484 8 5	326 7 4	173 15 3	..	123 4 10	177 10 9	1,02,820 8 11
Nellore	542 10 6	40 12 0	665 14 0	..	4,328 3 1	..	2,390 8 10	..	71 2 8	860 10 5	9,515 5 8	160 10 3	210 10 5	1,06,593 6 9
Chingleput	462 9 0	34 0 0	1,298 12 7	..	20,990 12 10	..	11,075 13 10	..	10,414 3 10	9,508 9 10	3,121 9 11	1,019 10 10	10,594 6 9	1,76,767 10 9
Negapatam	1,052 14 3	34 5 0	5,532 5 0	..	11,470 14 5	210 6 2	6,302 4 5	..	963 3 0	2,707 4 10	470 8 1	206 7 4	1,961 0 6	1,44,469 9 8
Tinnevelly	1,077 3 0	45 7 0	3,136 13 6	20 0 0	10,651 15 5	133 0 0	31,829 4 4	..	123 14 9	3,444 8 2	21,000 0 0	53 1 10	1,383 0 8	1,76,271 7 6
Calicut	2,192 15 1	81 15 0	9,081 2 8	8 6 0	880 1 7	118 4 7	1,14,680 0 3	..	1,296 12 0	1,036 7 3	12,812 8 0	10 7 0	2,041 11 7	3,00,745 13 0
Arcot	1,985 10 3	38 0 0	2,522 4 8	..	..	90 13 11	4,054 9 5	..	..	..	..	..	2 0 0	1,23,773 12 7
Central Office ..	1,926 14 0	550 5 0	443 0 0	..	306 2 5	1,734 8 0	36,423 14 1	..	..	..	..	226 1 0	..	1,44,223 5 5
Deputy Commissioner, Northern Division.	243 4 0	150 7 0	..	..	..	360 0 0	691 5 2	..	..	..	..	..	..	19,319 6 3
Deputy Commissioner, Central Division.	184 6 0	62 11 0	..	..	16 0 0	..	1,884 7 11	..	..	..	..	..	..	19,911 15 4
Deputy Commissioner, Southern Division.	279 10 0	22 9 0	..	..	..	356 2 1	557 4 11	..	..	..	..	..	..	20,012 0 2
Total ..	12,020 12 3	1,608 2 4	30,042 4 9	35 2 5	64,891 10 9	3,136 10 9	2,23,155 7 6	485 8 8	15,080 12 5	19,012 11 0	82,336 15 11	2,425 0 10	17,246 8 8	16,23,806 7 10

(a) Medical Establishment. (b) Rs. 6,000 pay, of Personal Assistant and the rest being the salary of the officer on special duty.

	RS.	
Deduct amount chargeable to Excise ..	2,35,668	
Orissa ..	84,662	3,20,330
Net Salt ..		13,03,476

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APPENDIX G.

Statement of Expenditure upon works in the Salt Department, in the Madras Presidency in 1886-87.

Classification.	Chatrapur.	Chicacole.	Masulipatam.	Nellore.	Chingleput.	Negapatam.	Tinnevelly.	Calicut.	Deputy Commissioner, Central Division.	Central Office.	Total.
I.—Works for Revenue and General purposes.	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.	A. P.	RS. A. P.
Roads including Compensation.											
New Works ..	741 12 6	906 2 8	..	..	..	397 5 10	200 0 0	..	..	..	2,245 5 0
Repairs ..	..	185 4 6	..	120 0 0	1,222 6 1	80 0 0	..	..	..	..	1,607 10 7
Total, *Roads including Compensation* ..	741 12 6	1,091 7 2	..	120 0 0	1,222 6 1	477 5 10	200 0 0	..	..	..	3,852 15 7
Other Works.											
New Works. Compensation ..	..	..	..	300 0 0	..	251 9 1	1,325 0 0	..	..	..	1,876 9 1
New Works. Protective works, such as hedges, &c ..	81 11 1	60 0 9	..	206 0 0	1,508 9 2	768 9 0	180 3 6	15 0 0	..	..	2,820 0 9
New Works. Offices and lines ..	474 3 0	1,508 6 2	1,417 1 8	1,511 4 10	100 0 0	7,474 11 1	7,540 11 10	..	..	..	20,026 6 7
New Works. Boats ..	..	..	259 4 6	301 10 0	973 3 1	..	80 0 0	..	..	..	1,614 1 7
New Works. Other works for public convenience ..	..	61 0 0	161 7 7	54 13 11	75 7 7	375 15 10	123 0 0	..	..	..	851 12 11
New Works. Sundry Works ..	84 2 4	55 0 0	19 0 0	..	109 5 0	9 0 0	30 0 0	246 12 0	..	..	553 3 4
Total, New Works ..	640 0 5	1,684 6 2	1,856 13 9	2,373 12 9	2,766 8 10	8,879 13 0	9,278 15 4	261 12 0	..	..	27,742 2 3
Repairs. Protective works such as hedges, &c. ..	62 0 0	227 8 1	370 10 0	446 8 3	4,730 3 3	418 10 4	20 0 0	30 4 4	..	..	6,305 12 3
Repairs. Offices and lines ..	80 0 0	1,364 0 8	571 0 8	644 15 11	6,160 4 1	1,329 11 1	1,018 14 3	28 0 1	..	..	11,196 14 9
Repairs. Boats ..	27 10 8	64 2 5	..	679 10 2	2,483 6 7	178 0 0	54 3 9	109 2 7	..	..	3,546 4 2
Repairs. Other works for public convenience ..	15 0 0	30 0 0	..	19 15 0	294 10 10	..	15 14 1	..	..	..	375 7 11
Repairs. Sundry works ..	35 0 0	108 0 0	193 9 0	43 5 0	674 14 5	187 6 2	64 0 0	450 14 7	16 0 0	306 2 5	2,079 3 7
Total, Repairs ..	219 10 8	1,793 11 2	1,135 3 8	1,834 6 4	14,293 7 2	2,113 11 7	1,173 0 1	618 5 7	16 0 0	306 2 5	23,503 10 8
Total, Other works ..	859 11 1	3,478 1 4	2,992 1 5	4,208 3 1	17,060 0 0	10,993 8 7	10,451 15 5	880 1 7	16 0 0	306 2 5	51,245 12 11
Total Works for Revenue and General purposes ..	1,601 7 7	4,569 8 6	2,992 1 5	4,328 3 1	18,282 6 1	11,470 14 5	10,651 15 5	880 1 7	16 0 0	306 2 5	55,098 12 6

Statement of Expenditure upon works in the Salt Department, &c.—*continued.*

Classification.	Chatrapur.	Chicacole.	Masulipatam.	Nellore.	Chingleput.	Negapatam.	Tinnevelly.	Calicut.	Deputy Commissioner, Central Division.	Central Office.	Total.
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.	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.
New Works. — Compensation for land ..	..	..	..	..	..	..	..	..	..	..	..
New Works. — Irrigation Channels, (brine supply) including opening bars ..	..	678 1 6	..	..	..	137 4 0	..	..	..	..	815 5 6
New Works. — Platforms and drying grounds ..	..	13 2 0	..	..	..	145 9 0	..	..	..	..	158 11 0
New Works. — Protective Works ..	..	..	200 0 0	..	..	604 0 0	..	..	..	..	804 0 0
New Works. — Store sheds and Gollahs ..	..	19 10 0	..	47 2 8	152 1 6	15 0 0	30 0 0	708 0 0	..	..	971 14 2
New Works. — Sundry works ..	..	..	..	..	160 4 7	..	..	..	..	..	160 4 7
Total, New Works ..	..	710 13 6	200 0 0	47 2 8	312 6 1	901 13 0	30 0 0	708 0 0	..	..	2,910 3 3
Repairs .. — Irrigation channels (brine supply) including opening bars ..	508 15 11	27 0 0	..	..	3,699 4 8	..	93 14 9	..	..	..	4,329 3 4
Repairs .. — Platforms and Drying grounds ..	..	..	..	..	1,399 14 0	..	..	..	..	..	1,399 14 0
Repairs .. — Protective works ..	240 0 0	317 5 4	..	..	4,722 6 8	6 6 0	..	..	..	..	5,286 2 0
Repairs .. — Store sheds and Gollahs ..	17 0 0	63 14 1	126 7 4	24 0 0	162 5 0	55 0 0	..	688 12 0	..	..	1,037 6 5
Repairs .. — Sundry works ..	..	..	..	..	117 15 5	..	..	..	..	..	117 15 5
Total, Repairs ..	765 15 11	408 3 5	126 7 4	24 0 0	10,101 13 9	61 6 0	93 14 9	588 12 0	..	..	12,170 9 2
Total, WORKS FOR MANUFACTURE AND STORAGE OF SALT ..	765 15 11	1,119 0 11	326 7 4	71 2 8	10,414 3 10	963 3 0	123 14 9	1,296 12 0	..	..	15,080 12 5
Grand Total ..	2,367 7 6	5,688 9 5	3,318 8 9	4,399 5 9	28,696 9 11	12,434 1 5	10,775 14 2	2,176 13 7	16 0 0	306 2 5	76,179 8 11

APPENDIX H.

Comparative tabulation of the results of analyses of samples of Salt manufactured at the severa factories in the Madras Presidency.

Factories.	Sodium chloride.											Magnesium salts.										
	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Ganjam	95·5	..	..	..	..	..	..	90·0	91·6	95·4	95·6	2·0	..	..	..	..	..	..	2·1	2·2	1·8	2·3
Balacheruvu	96·3	..	..	..	..	..	..	90·4	94·4	..	..	2·5	..	..	..	..	..	..	2·6	1·5	..	..
Pandraka	..	..	..	..	..	..	93·1	..	82·1	..	90·8	..	..	..	..	..	..	1·6	..	1·4	..	0·9
Chinna Ganjam	94·2	..	..	..	..	..	..	94·0	93·4	94·1	94·2	1·2	..	..	..	..	..	..	1·7	2·1	2·3	1·1
Dugarázpatnam	..	..	..	..	..	..	..	94·0	92.6	91·6	..	..	..	..	..	..	..	..	2·7	2·5	2·7	..
Kuttumavadi	..	..	..	..	..	94·5	..	..	92·1	..	..	..	..	..	..	..	1·1	..	..	2·0	..	..
Surlá	..	..	..	..	..	..	..	90·8	93·9	**90·5**	**94·6**	..	..	..	..	..	..	..	2·7	1·7	**3·3**	**1·3**
Naupada	92·8	..	..	..	..	..	..	90·6	94·8	..	**93·6**	4·3	..	..	..	..	..	..	2·2	2.1	..	**1·8**
Calingapatam	..	..	..	..	..	..	..	90·6	..	..	**91·3**	..	..	..	..	..	..	..	2·4	..	..	**1·8**
Kuppili	..	..	..	..	..	..	..	89·4	..	..	**92·7**	..	..	..	..	..	..	..	5·2	..	..	**2·8**
Konada	..	..	..	..	..	..	..	90·9	92·3	..	**91·4**	..	..	..	..	..	..	..	2·4	1·9	..	**3·3**
Bimlipatam	..	..	..	..	..	..	..	91·6	**92·7**	..	**92·0**	..	..	..	..	..	..	..	2·4	**1·9**	..	**2·0**
Karasa	95·3	..	..	..	..	..	..	88·6	92·8	..	**93·8**	3·0	..	..	..	..	..	..	3·6	1·8	..	**2·0**
Penuguduru	92·6	..	..	..	..	..	..	89·5	93·8	**93·5**	**92·5**	4·3	..	..	..	..	..	..	4·7	2·6	**2·9**	**0·7**
Mogaltur	..	..	..	..	..	..	..	94·4	**93·6**	**93·1**	**93·5**	..	..	..	..	..	..	..	1·6	**1·5**	**2·9**	**1·2**
Manginapudi	93·5	..	..	..	..	..	90·4	..	**89·8**	..	**92·2**	2·8	..	..	..	..	..	3·0	..	**1·5**	..	**3·8**
Nizampatam	..	..	..	..	..	92·1	..	..	**92·6**	**94·3**	**92·9**	..	..	..	..	..	3·3	..	..	**1·4**	**1·8**	**3·2**
Kanuparti	94·7	..	..	..	..	..	..	95·1	94·9	94·1	**95·4**	2·9	..	..	..	..	..	..	1·5	1·3	2·3	**1·1**
Pakala	..	..	..	..	..	..	..	92·9	**92·6**	**95·0**	**95·4**	..	..	..	..	..	..	..	3·2	**3·0**	**1·6**	**1·5**
Iskápalle	97·2	..	..	..	..	..	..	92·6	**94·4**	**95·7**	**95·4**	2·0	..	..	..	..	..	..	3·5	**2·0**	**2·2**	**1·5**
Kistnapatam	94·2	..	..	..	..	..	..	..	**93·4**	**92·2**	**91·3**	3·4	..	..	..	..	..	..	..	**1·1**	**2·8**	**4·5**
Tada	..	..	..	..	..	..	91·1	..	**92·8**	**93·1**	**92·4**	..	..	..	..	..	..	3·0	..	**3 1**	**3·2**	**2·7**
Kattur	94·1	..	..	..	..	..	..	89·8		..	**93·7**	3·0	..	..	..	..	..	..	2·4		..	**1·1**
Vayalur	93·7	..	..	..	..	..	..	92·8		**91·4**	**94·1**	2·1	..	..	..	..	..	..	4·0		**3·0**	**1·8**
Pulidiwak	93·4	..	..	..	..	..	..	92·7		**91·0**	**92·8**	2·7	..	..	..	..	..	..	2·6		**4·8**	**1·1**
Attipat	92·6	..	..	..	..	..	..	90·4	‡ 93·0	**91·5**	**93·9**	3·3	..	..	..	..	..	..	3·0	† 2·9	**4·6**	**1·0**
Vallúr	94·3	..	..	..	..	..	..	92·4		**92·3**	**95·0**	3·2	..	..	..	..	..	..	2·9		**2·3**	**0·7**
Vadasamanjeri	..	..	..	..	..	..	..	..		..	**92·6**	..	..	..	..	..	..	..	..		..	**2·8**
Covelong	..	..	93·2	..	..	..	..	..		93·2	**93·8**	..	..	1·7	..	..	..	..	..		3·2	**3·0**
Cheyúr	93·2	..	..	..	..	..	..	..	..	..	**90·6**	2·7	..	..	..	..	..	..	..	..	..	**2·4**
Merkanam	91·0	..	..	..	..	..	..	..	..	..	**91·1**	3·7	..	..	..	..	..	..	..	..	..	**1·7**
Chúnámpet *	..	..	..	..	..	..	..	..	..	..	**91·0**	..	..	..	..	..	..	..	..	..	..	**3·1**
Cuddalore	..	..	..	..	..	..	..	90·9	..	**91·0**	**87·2**	..	..	..	..	..	..	..	5·0	..	**5·3**	**5·5**
Kudikádu *	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kamblimedu *	..	..	..	..	..	..	..	..	..	..	**90·6**	..	..	..	..	..	..	..	..	..	..	**2·6**
Manavari *	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Manambadi	..	..	..	..	..	..	..	..	**93·1**	**95·5**	**94·3**	..	..	..	..	..	..	..	..	**0·8**	**0·8**	**2·3**
Neidavasal	95·3	..	..	..	..	..	..	86·6	85·1	..	**87·9**	4·0	..	..	..	..	..	..	4·8	1·3	..	**4·5**
Tranquebar	..	..	..	..	..	..	..	89·2	91·9	..	**91·9**	..	..	..	..	..	..	..	3·3	2·3	..	**2·7**
Negapatam	87·4	..	..	..	..	..	..	90·8	..	**91·9**	**92·4**	3·6	..	..	..	..	..	..	2·8	..	**2·9**	**1·1**

* Sub-factories.

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

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—*continued.*

Factories.	Calcium salts. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
	24	25	26	27	28	29	30	31	32	33	34
Ganjam	1·6	..	..	..	..	..	..	3·8	2·4	1·1	0·9
Balacheruvu	0·8	..	..	..	..	..	..	3·3	1·7	..	..
Pandraka	..	..	..	..	..	..	2·6	..	5·4	..	4·3
Chinna Ganjam	1·6	..	..	..	..	..	..	2·0	2·3	2·0	2·9
Dugarázpatnam	..	..	..	..	..	..	..	1·4	2·7	3·8	..
Kattumavadi	..	..	..	..	..	1·3	..	..	2·6	..	..
Surlá	..	..	..	..	..	..	..	4·1	1·5	2·5	2·0
Naupada	1·3	..	..	..	..	..	..	4·3	0·9	..	2·0
Calingapatam	..	..	..	..	..	..	..	2·9	..	..	2·7
Kuppili	..	..	..	..	..	..	..	1·8	..	..	1·2
Konada	..	..	..	..	..	..	..	2·8	2·2	..	2·0
Bimlipatam	..	..	..	..	..	..	..	1·9	1·6	..	3·2
Karasa	1·2	..	..	..	..	..	..	3·2	2·3	..	2·8
Penuguduru	1·9	..	..	..	..	..	..	2·2	2·3	2·0	2·7
Mogaltur	..	..	..	..	..	..	..	1·5	2·2	2·2	2·6
Manginapudi	1·0	..	..	..	..	..	3·1	..	3·7	..	2·5
Nizampatam	..	..	..	..	..	1·6	..	..	2·2	1·4	2·2
Kanuparti	1·1	..	..	..	..	..	..	1·1	1·6	1·2	2·5
Pákala	..	..	..	..	..	..	..	0·6	1·8	1·6	1·5
Iskápalle	0·1	..	..	..	..	..	..	1·0	1·5	1·0	1·7
Kistnapatam	1·9	..	..	..	..	..	..	..	2·4	2·9	2·3
Tada	..	..	..	..	..	..	3·3	..	1·8	1·8	2·7
Kattur	0·9	..	..	..	..	..	..	3·4		..	2·7
Vayalur	1·2	..	..	..	..	..	..	1·3		2·2	2·3
Pulidiwak	1·2	..	..	..	..	..	..	1·7		2·6	2·6
Attipat	1·8	..	..	..	..	..	..	3·8	† 1·7	2·7	2·4
Vallur	1·2	..	..	..	..	..	..	2·3		3·5	2·1
Vadasamanjeri	..	..	..	..	..	..	..	..		..	2·1
Covelong	..	..	*1·5	..	..	..	..	..		2·4	1·5
Cheyúr	1·5	..	..	..	..	..	..	..	..	..	2·2
{ Merkanam	3·5	..	..	..	..	..	..	..	..	..	3·2
{ Chunampet*	..	..	..	..	..	..	..	..	..	..	3·4
{ Cuddalore	..	..	..	..	..	..	..	1·3	..	2·5	3·4
{ Kudikadu*	..	..	..	..	..	..	..	..	..	..	..
{ Kamblimedu*	..	..	..	..	..	..	..	..	..	..	3·5
{ Manavari*	..	..	..	..	..	..	..	..	..	..	..
Manambadi	..	..	..	..	..	..	..	..	2·7	2·4	1·8
Neidavasal	2·9	..	..	..	..	..	..	1·9	3·6	..	2·8
Tranquebar	..	..	..	..	..	..	..	3·5	2·5	..	2·2
Negapatam	2·7	..	..	..	..	..	..	2·7	..	2·5	3·0

Factories.	Dirt. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
	35	36	37	38	39	40	41	42	43	44	45
Ganjam	0·9	..	..	..	..	..	..	2·2	3·1	1·1	0·6
Balacheruvu	*0·4	..	..	..	..	..	..	2·1	1·9	..	..
Pandraka	..	..	..	..	..	..	2·1	..	10·6	..	3·3
Chinna Ganjam	2·9	..	..	..	..	..	..	1·6	1·5	1·1	1·2
Dugarázpatnam	..	..	..	..	..	..	..	1·6	1·6	1·3	..
Kattumavadi	..	..	..	..	..	2·3	..	..	2·0	..	..
Surlá	..	..	..	..	..	..	..	1·8	2·2	2·6	1·7
Naupada	1·2	..	..	..	..	..	..	1·8	1·3	..	2·0
Calingapatam	..	..	..	..	..	..	..	2·5	..	..	3·5
Kuppili	..	..	..	..	..	..	..	2·3	..	..	2·6
Konada	..	..	..	..	..	..	..	2·1	2·6	..	2·6
Bimlipatam	..	..	..	..	..	..	..	3·4	3·1	..	2·5
Karasa	0·3	..	..	..	..	..	..	1·9	2·5	..	1·1
Penuguduru	1·3	..	..	..	..	..	..	1·0	0·9	0·8	3·1
Mogaltur	..	..	..	..	..	..	..	2·0	1·6	1·4	2·1
Manginapudi	2·6	..	..	..	..	..	1·8	..	4·5	..	0·9
Nizampatam	..	..	..	..	..	2·7	..	..	2·9	1·9	1·2
Kanuparti	1·5	..	..	..	..	..	..	1·8	1·2	1·0	0·6
Pákala	..	..	..	..	..	..	..	2·2	2·1	1·0	0·8
Iskápalle	0·7	..	..	..	..	..	..	1·6	1·6	0·6	0·5
Kistnapatam	0·9	..	..	..	..	..	..	..	2·4	1·2	1·5
Tada	..	..	..	..	..	..	1·0	..	1·4	0·8	1·5
Kattur	1·8	..	..	..	..	..	..	2·9		..	1·9
Vayalur	2·8	..	..	..	..	..	..	1·0		1·9	1·3
Pulidiwak	2·2	..	..	..	..	..	..	2·3		1·0	2·9
Attipat	1·5	..	..	..	..	..	..	1·2	† 1·8	0·6	1·9
Vallur	1·5	..	..	..	..	..	..	0·7		0·8	1·7
Vadasamanjeri	..	..	..	..	..	..	..	..		..	1·9
Covelong	..	..	2·8	..	..	..	..	..		0·3	1·0
Cheyúr	2·2	..	..	..	..	..	..	..	..	..	4·2
{ Merkanam	1·7	..	..	..	..	..	..	..	..	..	3·2
{ Chunampet*	..	..	..	..	..	..	..	..	..	..	2·0
{ Cuddalore	..	..	..	..	..	..	..	2·0	..	0·5	3·4
{ Kudikadu*	..	..	..	..	..	..	..	..	..	..	..
{ Kamblimedu*	..	..	..	..	..	..	..	..	..	..	3·0
{ Manavari*	..	..	..	..	..	..	..	..	..	..	..
Manambadi	..	..	..	..	..	..	..	..	3·1	0·6	1·1
Neidavasal	7·5	..	..	..	..	..	..	5·3	8·5	..	4·2
Tranquebar	..	..	..	..	..	..	..	3·3	3·0	..	2·5
Negapatam	6 3	..	..	..	..	..	..	3·4	..	2·1	2·9

* 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—*continued.*

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

Factories.	Magnesium salts. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
1	13	14	15	16	17	18	19	20	21	22	23
Vedarniem	3·2	..	1·1	..	..	..	..	..	..	..	1·6
{ Adirámpatnam	3·0	..	..	..	..	..	1·0	..	0·6	..	0·5
{ Magilankottai*	..	..	..	..	..	..	..	..	..	..	..
Thambikkanallavankottai	..	..	..	..	..	..	1·4	..	1·6	..	0·8
{ Vattanam	..	..	..	..	..	..	..	2·8	1·3	..	4·3
{ Theethandathanam*	..	..	..	..	..	..	..	1·9	..	2·0	5·5
Manakkudi	..	..	..	..	..	..	..	..	..	..	..
Morekolum	1·7	..	..	..	..	..	..	1·8	2·2	1·8	1·6
Muturagunáthapatnam	1·5	0·9	..	..	..	..	..	..	..	..	2·8
Arasadi	3·5	..	..	..	0·8	..	..	..	2·7	..	5·0
{ Levingepuram	..	..	..	..	1·6	..	..	..	3·4	..	7·2
{ Tuticorin*	3·6	..	..	..	1·1	..	..	..	1·1	..	6·6
{ Sovandakolum*	1·1	..	..	0·6	..	..	..	..	1·6	..	..
Káyalpatnam	5·4	..	..	..	..	..	..	..	4·1	7·5	10·0
Kuttanguli	..	..	..	..	..	..	..	3·3	2·7	3·7	6·0

* Sub-factories.

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

Comparative tabulation of the result of analyses of samples of Salt manufactured at the several factories in the Madras Presidency—*continued.*

Factories.	Calcium salts. 1876.	1887.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	Dirt. 1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Vedarniem	2·2	..	1·8	..	..	..	..	..	..	..	2·1	2·1	..	2·3	..	..	..	..	..	..	..	1·0
{ Adirámpatnam	0·8	..	..	..	..	..	0·7	..	1·3	..	2·8	2·4	..	..	..	..	..	1·6	..	3·2	..	1·6
{ Magilankottai *	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thambikkanallavankottai.	..	..	..	..	..	..	1·6	..	1·9	..	2·6	..	..	..	..	..	..	1·7	..	3·5	..	1·2
{ Vattanam	..	..	..	..	..	..	..	..	2·7	..	2·0	..	..	..	..	..	..	..	0·9	1·4	..	1·6
{ Theethandathanam *	..	..	..	..	..	..	..	1·0	..	1·5	1·8	..	..	..	..	..	..	..	0·8	..	0·8	0·6
Manakkudi	..	..	..	..	..	..	..	0·9	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morekolam	2·2	..	..	..	..	..	..	..	1·7	1·6	2·0	0·8	..	..	..	..	..	..	0·8	0·7	0·2	0·2
Muturagunáthapatnam	1·9	1·2	..	..	..	..	..	1·5	..	..	2·0	0·9	0·9	..	..	..	..	..	..	..	..	0·4
Arasadi	1·9	..	..	..	0·9	..	..	..	2·0	..	2·8	0·7	..	..	..	1·0	..	..	..	0·9	..	0·3
{ Levingepuram	..	..	..	..	2·8	..	..	..	1·6	..	2·6	..	..	..	..	1·0	..	..	..	0·7	..	0·2
{ Tuticorin *	0·8	..	..	..	3·7	..	..	..	2·4	..	2·4	0·8	..	..	..	1·1	..	..	..	2·2	..	0·4
{ Sevandakolum *	2·0	..	..	3·4	..	..	..	..	2·5	..	..	1·0	..	..	0·8	..	..	..	..	0·9	..	..
Káyalpatnam	3·0	..	..	..	..	..	..	..	3·2	3·2	3·7	0·8	..	..	..	..	..	..	..	1·0	0·6	0·9
Kuttanguli	..	..	..	..	..	..	..	3·0	2·4	3·2	2·5	..	..	..	..	..	..	..	1·5	1·3	0·6	0·3

* 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 1876.	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. Best. Monopoly excluding Pandraka.	Best. Excise.	Average. Monopoly excluding Pandraka.	Average. Excise.	Worst. Monopoly excluding Pandraka.	Worst. Excise.	Average Monopoly excluding Pandraka.	Average Excise.
Insoluble Matter { Organic	0·172	0·152	0·217	0·181	0·138	0·142	0·133	0·117	0·346	0·161	0·145	0·168	0·208	0·149
Insoluble Matter { Inorganic.	1·907	1·758	2·040	2·024	0·742	1·033	0·535	1·046	0·710	1·503	1·082	2·055	0·776	1·534
Sodium Chloride	93·505	92·513	92·920	92·984	93·956	92·754	95·669	92·925	95·009	92·550	94·195	92·453	94·958	92·643
Magnesium Chloride	2·461	2·138	1·834	1·726	2·085	2·459	1·667	2·777	1·731	2·454	1·575	2·161	1·657	2·464
Calcium Chloride	0·205	0·379	0·195	0·246	0·130	0·169	..	0·389	0·209	0·626	0·775	0·602	0·328	0·539
Magnesium Sulphate	0·439	0·387	0·275	0·235	0·516	0·773	0·242	0·470	0·138	0·329	..	0·276	0·127	0·358
Calcium do.	1·449	1·872	1·984	2·034	1·976	2·130	1·423	1·862	1·683	2·026	1·673	1·877	1·593	1·922
Sulphate of Soda	..	..	..	..	..	0·006	..	..	..	..	..	..	..	..
Unaccounted for	— ·138	0·801	0·535	0·570	0·457	0·534	0·331	0·414	0·174	0·351	0·555	0·408	0·353	0·391
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

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APPENDIX J.

STATEMENT showing the duration of Cases pending at the close of 1886-87, and the average duration of Cases disposed of during the year by the Salt Department, Madras Presidency.

Divisions.	Circles.	Pending Cases: Under two weeks.	Pending Cases: Under one month.	Pending Cases: Under three months.	Pending Cases: Over three months.	Pending Cases: Total.	Average duration of Cases disposed of: Inclusive of exceptional Cases: Number of Cases.	Inclusive of exceptional Cases: Average.	Exclusive of exceptional Cases: Number of Cases.	Exclusive of exceptional Cases: Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur ..	Ganjam	..	..	..	..	..	21	4	21	4
	Surlá	..	..	..	6	6	142	12	142	12
	Aska	..	..	..	..	..	2	5	2	5
	Total ..	..	..	..	6	6	165	11	165	11
Chicacole ..	Naupada	..	..	..	..	..	216	2	216	2
	Calingapatam ..	..	..	..	..	..	499	6	499	6
	Konada	3	..	2	5	10	(a) 690	17	679	14
	Balacheruvu ..	19	..	1	1	21	136	3	136	3
	Vizianagrum ..	10	6	2	..	18	67	14	67	14
	Yellamanchili ..	28	2	9	18	57	(b)1,678	9	1,678	9
	Total ..	60	8	14	24	106	3,286	10	3,275	9
Masulipatam ..	Ponuguduru ..	..	..	..	..	..	94	26	89	21
	Mogaltur	5	..	1	..	6	143	9	137	7
	Manginapudi ..	..	..	..	..	..	75	5	75	5
	Nizampatam ..	2	3	..	1	6	76	8	57	5
	Guntúr	..	..	..	..	..	42	12	41	6
	Total ..	7	3	1	1	12	430	12	399	9
Nellore ..	Kanuparti ..	..	..	..	..	..	25	2	25	2
	Iskapalle	..	..	..	..	..	1	1	1	1
	Kistnapatam ..	..	..	..	..	..	19	9	17	7
	Cumbum	..	..	..	..	..	1	66	..	..
	Total ..	..	..	..	..	..	46	6	43	4
Chingleput ..	Tada	..	..	..	..	..	137	2	137	2
	Ennore	..	..	..	..	..	3	1	3	1
	Madras	..	..	..	..	..	..	..	..	..
	Covelong	..	..	..	..	..	96	4	96	4
	Merkanam ..	33	3	1	2	39	705	8	705	8
	Total ..	33	3	1	2	39	941	6	941	6
Negapatam ..	Cuddalore ..	1	2	7	9	19	896	16	890	15
	Tranquebar ..	1	2	1	6	10	565	11	557	7
	Negapatam ..	..	..	..	..	..	2	7	2	7
	Vedarniam ..	2	..	..	..	2	150	2	149	2
	Adirámpatnam ..	..	3	1	1	5	737	12	727	8
	Tanjore	1	4	17	9	31	1,551	11	1,545	10
	Total ..	5	11	26	25	67	(c)3,901	12	3,870	10
Tinnovelly ..	Vattanam ..	..	..	..	7	7	862	14	857	12
	Morekolum ..	8	7	..	1	16	255	9	255	9
	Tuticorin	..	..	..	..	..	6	3	6	3
	Káyalpatnam ..	..	..	..	..	..	3	18	3	18
	Kuttanguli ..	..	..	..	..	..	1	1	1	1
	Tinnevelly ..	..	..	..	..	..	9	8	9	8
	Madura	1	10	..	4	15	880	19	880	19
	Total ..	9	17	..	12	38	(d)2,016	15	2,011	14

(a) Exclusive of 14 cases (with 14 persons) which were written off as the accused absconded, died, &c.
(b) Do. of 6 (with 6 do.) do. do. do.
(c) Exclusive of 3 cases (with 3 persons) which were written off as the accused absconded, died, &c., 2 in Cuddalore and 1 in Adirámpatnam.
(d) Exclusive of 32 cases (with 32 persons) do. do. do. 10 in Madura and 22 in Vattanam.

Statement showing the duration of Cases pending at the close of 1886-87, and the average duration of Cases disposed of during the year by the Salt Department, Madras Presidency—*continued.*

Divisions.	Circles.	Pending Cases: Under two weeks.	Pending Cases: Under one month.	Pending Cases: Under three months.	Pending Cases: Over three months.	Pending Cases: Total.	Average duration of Cases disposed of: Inclusive of exceptional Cases: Number of Cases.	Inclusive of exceptional Cases: Average.	Exclusive of exceptional Cases: Number of Cases.	Exclusive of exceptional Cases: Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Arcot	Bellary	..	..	6	10	16	18	19	13	4
	Anantapur ..	..	..	3	..	3	8	28	7	19
	Cuddapah ..	..	..	..	..	..	12	31	12	31
	Madanapalle ..	..	..	..	..	..	1	21	1	21
	Kurnool	..	..	..	..	..	5	5	5	5
	Vellore	2	..	..	..	2	147	3	147	3
	Salem	..	..	..	..	..	..	..	..	..
	Tirukoilúr ..	9	1	5	2	17	(e) 360	40	328	18
	Total ..	11	1	14	12	38	551	29	513	14
Calicut ..	Coimbatore ..	..	1	2	..	3	(f) 23	33	20	29
	Calicut	2	3	2	6	13	52	34	49	26
	Tellicherry ..	6	11	3	7	27	155	45	155	45
	Mangalore	6	8	8	14	36	(g) 137	59	132	53
	Kundapur	6	3	3	7	19	(h) 138	59	23	39
	Trichinopoly ..	10	..	5	21	36	(i) 2,648	22	2,563	18
	Total ..	30	26	23	55	134	3,153	27	2,942	21
	Grand Total ..	155	69	79	137	440	14,489	16	14,159	12

(e) Exclusive of 2 cases (with 2 persons) which were written off as the accused absconded, died, &c.
(f) Do. of 3 do. (with 4 do.) do. do. do.
(g) Exclusive of 8 cases with 14 persons which were written off as the accused absconded, died, &c.
(h) Excluding 4 cases with 4 persons which were written off as the accused died, &c.
(i) Excluding 1 case with 1 person which was written off as the accused died.

APPENDIX K.

STATEMENT showing the classification of Offences against the Salt Laws and disposal of Offenders during the year 1886-87.

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	..	..	..	..	6	13	30	84	10	1	7	4
Chicacole do.	1	..	1	2	18	78	737	1,342	45	87	510	470
Masulipatam do.	13	7	34	30	23	26	72	81	34	48	53	13
Nellore do.	..	..	17	8	..	..	4	11	..	6	..	1
Chingleput do.	..	..	5	24	21	80	137	594	11	24	15	4
Negapatam do.	..	..	10	7	405	1,319	506	1,366	107	47	141	48
Tinnevelly do.	..	..	17	65	478	765	147	332	10	28	94	76
Arcot Division. Bellary Circle	..	..	..	..	2	5	..	..	..	..	..	..
Anantapur do.	..	..	..	..	1	..	1	1	..	..	..	..
Cuddapah do.	..	..	..	..	2	3	3	4	..	..	1	..
Madanapalle do.	..	..	..	..	..	..	..	1	..	..	..	..
Kurnool do.	..	..	..	..	4	1	..	..	..	..	..	..
Vellore do.	..	..	..	..	24	38	5	58	..	..	10	12
Tirukoilúr do.	..	..	..	..	54	134	23	130	..	..	11	12
Calicut Division. Coimbatore Circle	..	..	..	..	..	2	8	..	..	..	..	..
Calicut do.	..	..	..	..	..	1	8	6	..	..	1	..
Tellicherry do.	..	..	..	..	4	4	47	119	..	..	34	27
Mangalore do.	..	..	..	..	..	5	40	72	1	..	9	25
Kundapur do.	..	..	1	3	..	2	31	71	5	2	14	7
Trichinopoly do.	..	..	..	..	673	1,189	88	430	..	..	91	49
Total ..	14	7	85	139	1,715	3,665	1,887	4,702	223	243	991	748

Statement showing the classification of Offences against the Salt Laws and disposal of Offenders during the year 1886-87—*continued.*

Divisions and Circles.	VII. Possession of Contraband Salt.						VIII. Offences against the Saltpetre Rules.				IX. Other Offences against the Salt Laws.		Total.	
	Illicitly removed from a Factory.		Illicitly imported by Land.		Illicitly imported by Sea.		Relating to Edible Salt.		Other Offences.					
	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	1	7	..	..	..	..	..	..	2	..	..	..	56	109
Chicacole do.	..	2	..	..	..	..	..	..	..	..	..	..	(a) 1,312	1,981
Masulipatam do.	..	..	..	..	..	..	..	..	3	4	2	..	234	209
Nellore do.	..	..	..	..	..	..	..	..	..	..	..	..	21	26
Chingleput do.	..	..	4	28	..	..	..	..	..	..	..	1	193	755
Negapatam do.	..	..	4	60	..	..	..	..	..	..	..	..	(b) 1,173	2,847
Tinnevelly do.	..	1	..	..	..	..	1	1	..	9	..	..	(c) 747	1,277
Arcot Division. Bellary Circle	..	..	..	11	..	..	..	..	..	..	..	..	2	16
Anantapur Circle	..	..	..	5	..	..	..	..	..	..	..	..	2	6
Cuddapah do.	..	..	..	..	..	..	..	..	..	..	..	..	6	7
Madanapalle do.	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Kurnool do.	..	..	..	..	..	..	..	..	..	..	..	..	4	1
Vellore do.	..	..	..	..	..	..	..	..	..	..	..	..	39	108
Tirukoilúr do.	..	..	..	..	..	..	..	..	..	..	..	..	(d) 88	276
Calicut Division. Coimbatore do.	..	..	..	9	..	..	1	7	2	..	..	..	(e) 11	18
Calicut do.	..	..	..	5	..	..	..	..	..	..	18	13	27	25
Tellicherry do.	..	..	..	..	..	..	..	..	..	..	..	..	85	150
Mangalore do.	..	..	..	..	..	..	..	..	..	..	..	..	(f) 50	102
Kundapur do.	..	..	..	..	..	..	..	..	..	..	..	3	(g) 51	88
Trichinopoly do.	..	..	20	106	..	..	..	..	..	2	..	..	(h) 872	1,776
Total ..	1	10	28	224	..	..	2	8	7	15	20	17	4,973	9,778

(a) Exclusive of 20 Persons.
(b) Do. of 3 do.
(c) Do. of 32 do.
(d) Do. of 2 do.
(e) Do. of 4 do.
(f) Do. of 14 do.
(g) Do. of 4 do.
(h) Do. of 1 do.

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 Peon in 1886-87.

Division.	Name.	Rank.	Ryotwari Land. Area.	Ryotwari Land. Assessment payable to Government.	Zemindari Land. Area.	Zemindari Land. Assessment payable to Zemindari.	Inam Land. Area.	Inam Land. Quit-rent payable to Government or Zemindari.	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.	
Chingleput	T. Rajagopala Charry	Clerk	21 49	70 3 0	..	..	..	..	21 49	70 3 0	By inheritance.
Do.	V. Ramasami Aiyar	Shroff	0 25	1 10 0	..	..	..	..	0 25	1 10 0	By purchase.
Negapatam	Govinda Row	Clerk	1 99	12 0 0	..	..	..	..	1 99	12 0 0	Do.
Do.	Ramachendra Iyer	Shroff	0 49	2 6 9	..	..	..	..	0 49	2 6 9	Do.
Arcot	P. V. Seshagiri Row	Sub-Inspector	0 64	4 5 0	..	..	..	..	0 64	4 5 0	Do.

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APPENDIX M.

STATEMENT showing the sanctioned strength of the Establishments of the Salt and Abkári Department, Madras Presidency (including Orissa) on the 31st March 1887.

ESTABLISHMENTS of the Commissioner, Deputy and Assistant Commissioners.

Divisions and Offices.	Clerks and Accountants on Rupees 150 to 200.	100 to 150.	100.	85	80	75	70	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
																						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) 2	2	1	1	2	1	3	1	4	5	2	7	1	1	2	6	7	7	1	1	24,642
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	2	5	1	1	2	11	6	1	4	5	16	10	34	16	2	22	46	36	39	12	66,498

(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.
(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.
(d) Cost taken at the average rate of Rs. 187½.
(e) Do. do. Rs. 137½.

ESTABLISHMENTS of the Circles.

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.															
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	..	25,488	..	..	..	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	3	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	7	8
Chicacole ..	Naupada ..	1	1	4	7,536	..	..	..	..	..	1	2	..	..	1	1	1	1	4	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	17	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
	Guntur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	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

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Establishments of the Circles—*continued.*

Divisions.	Circles.	Factory Establishments—Continued. Peons on Rupees, Permanent 8	7	6	5	Temporary for 6 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.
1	2	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	3	33	..	..	..	33	6,012	..	..	2	..	..	..	..	..	..	..	..	..	1	1	1	3	4	8	2,604	16,668
	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	9	79	..	..	..	55	12,912	1	..	3	..	..	1	..	..	..	..	..	1	1	3	3	11	16	35	11,508	49,344
Chicacole ..	Naupada ..	2	5	33	..	..	..	30	6,204	..	..	..	..	..	..	..	..	..	..	..	1	..	2	3	6	9	21	3,588	17,328
	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	..	..	..	..	..	1	2	5	5	14	23	49	13,992	13,992
	Total ..	8	20	140	..	..	..	127	25,572	2	..	8	..	..	2	..	..	..	..	..	5	6	21	23	57	86	191	45,408	1,06,008
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 (b) 1	30 (b) 2	6,192	15,468
	Manginapudi	3	9	28	..	..	..	(a) 37	6,528	..	..	1	..	..	..	..	..	..	..	..	1	1	4	5	11	18	33	6,918	22,782
	Nizampatam	2	6	9	..	..	..	14	2,796	..	..	..	..	..	..	..	..	..	..	..	1	1	2	2	9	12	19	4,020	13,320
	Guntúr ..	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	3	2	3	3	12	38	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—*continued.*

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	..	(b) 1	..	(b) 1	1	1	2	..	..	..	1	9	14	8	14 (c) 1
	Madras	1	1	4	7,536	1	1	1	1	1	1	..	1	..	1	..	1	1	4	4
	Madras Town (a)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	1	1	7	9,084	..	..	(b) 1	..	..	1	..	..	..	..	..	1	2	5	6
	Merkanam	1	3	7	12,684	..	..	..	..	1	1	2	..	..	2	..	1	3	7	7
	Total ..	5	6	29	47,724	1	2	2	2	3	5	5	1	..	3	2	12	21	26	34
Negapatam	Cuddalore	1	3	7	12,684	..	..	..	..	..	1	3	..	..	..	1	1	3	5	6
	Tranquebar	1	2	3	8,820	..	..	..	1	..	1	1	..	..	1	1	..	2	2	4
	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	27	50,292	..	..	..	..	2	5	7	..	..	4	4	4	11	19	23
Tinnevelly	Vattanam	1	2	4	9,336	..	..	..	..	..	1	2	..	..	..	1	1	2	3	3
	Morekolam	1	2	4	9,336	..	..	..	..	..	1	1	..	..	1	..	1	1	2 (d) 1	3
	Tuticorin	1	2	6	10,368	..	..	..	..	1	2	1	..	..	1	1	1	1	4	4
	Káyalpatnam	1	1	2	6,504	..	..	..	..	..	1	1	..	..	1	..	..	1	2	2
	Kuttanguli	..	1	1	2,316	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1
	Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	4	8	17	37,860	..	..	..	..	1	5	6	..	..	3	2	3	6	13	13
Arcot	Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Abkári establishment transferred from the office of the Deputy Collector for the Town of Madras.
(b) Engine driver for steam launch.

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Establishments of the Circles—*continued.*

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	Jamadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons. 8	7	6	Cost per annum.	Grand Total.
1	2	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 (b) 1	65	..	..	..	95	18,972	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	3	6	4	1,296	31,668
	Madras	4	12	15	..	..	..	19	7,272	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,808
	Madras Town (a)	..	..	..	..	..	..	..	..	1	..	(e) 3	1	..	..	..	1	38	1	4	..	..	1	..	..	74	..	22,632	22,632
	Covelong	6 (b) 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	3	8	15	21	4,944	28,584
	Total ..	25	64	190	..	..	..	221	48,588	1	..	6	1	..	..	..	1	38	1	4	2	3	8	9	23	130	53	37,512	1,33,824
Negapatam	Cuddalore	3	8	43	..	..	..	31	7,932	..	..	..	..	..	..	..	..	..	..	..	1	1	1	2	5	9	14	2,904	23,520
	Tranquebar	2	4	21	..	..	..	22	4,512	..	..	1	..	..	..	..	..	..	..	..	1	..	1	2	4	8	12	2,952	16,284
	Negapatam	2	5	21	..	(c) 3	..	25	4,920	..	1	..	..	..	..	..	..	..	..	..	..	..	1	1	2	5	6	3,072	14,244
	Vedarniem	2	6	28	..	..	..	(d) 18	5,124	..	..	1	..	..	..	..	..	..	..	..	2	2	2	2	17	29	4 (f) 22	6,768	19,428
	Adirámpatnam	4	11	46	..	..	..	54	10,176	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	7	9	13	2,916	28,092
	Tanjore	..	..	..	..	..	..	..	..	1	..	3	..	..	1	1	..	..	..	..	2	2	3	3	13	27	31	12,960	12,960
	Total ..	13	34	159	..	3	..	150	32,664	1	1	5	..	..	1	1	..	..	..	..	7	6	9	11	48	87	102	31,572	1,14,528
Tinnevelly	Vattanam	3	6	23	..	..	..	26	5,256	..	..	2	..	..	..	..	..	..	..	..	1	..	2	1	8	14	16	4,656	19,248
	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	2	5	11	..	..	..	15	3,144	..	..	..	..	..	..	..	..	..	..	..	1	..	1	1	3	8	7	1,872	11,520
	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 ..	14	37	77	..	..	..	99	21,288	2	..	14	..	..	2	1	..	..	..	..	7	6	12	15	55	140	106	45,444	1,04,592
Arcot	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	..	6	..	..	1	..	..	..	..	..	3	2	5	3	18	55	28	17,244	17,244
	Cuddapah	..	..	..	..	..	..	..	..	1	..	5	..	..	1	1	..	..	..	..	3	3	4	3	16	50	26	16,296	16,296

(a) Abkári establishment transferred from the office of the Deputy Collector for the Town of Madras.
(b) Fireman for steam launch.
(c) Boatmen for seven months annually.
(d) For eight months annually.
(e) Includes one Superintendent on Rs. 200 and two Assistant Superintendents on Rs. 100 and Rs. 50.
(f) Temporary for six months annually.

Establishments of the Circles—*continued.*

Divisions.	Circles.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments.														
						Clerks on Rupees							Shroffs on Rupees				Jemadars on Rupees		Duffadars on Rupees	
						50	40	35	30	25	20	15	25	20	15	10	15	12	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.*	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tirukoilúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut ..	Kundapur	..	1	..	1,800	..	..	..	..	..	..	2	..	..	..	4	..	..	..	..
	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tellicherry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Pálghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	North Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	South do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	1	..	1,800	..	..	..	..	..	..	2	..	..	..	4	..	..	..	..
	Grand Total ..	32	55	125	2,81,004	1	2	2	7	11	28	41	1	..	17	18	29	57	104	121
	Saltpetre Amins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	For Distilleries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Central Office	..	..	3	1,548	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Presidency Total ..	32	55	128	2,82,552	1	2	2	7	11	28	41	1	..	17	18	29	57	104	121

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Establishments of the Circles—*concluded.*

Divisions.	Circles.	Factory Establishments—*cont.* Peons on Rupees							Cost per annum.	Preventive Establishments—*cont.*																			Cost per annum.	Grand Total.
		Permanent.				Temporary for six months.				Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs &c., on Rupees								Jamadars on Rupees		Duffadars on Rupees		Peons.				
		8	7	6	5	8	7	6					50	35	30	25	20	15	14	12	15	12	10	9	8	7	6		
		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.*	Madanapalle	..	..	..	..	..	..	..	..	..	..	6	..	..	1	..	..	..	..	..	2	2	4	4	13	44	27	11,904	11,904
	Salem	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	..	..	..	1	2	2	3	9	28	20	12,300	12,300
	Vellore	..	..	..	..	..	..	..	..	1	..	7	..	..	1	..	..	..	..	..	1	2	3	4	12	40	28	15,432	15,432
	Tirukoilúr	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	2	2	2	3	14	32	26	12,696	12,696
	Total ..	..	..	..	..	..	..	..	..	7	..	43	..	..	8	2	..	..	..	..	17	19	28	28	112	349	206	1,18,452	1,18,452
Calicut ..	Kundapur	..	..	14	10	..	..	..	2,448	1	..	6	..	..	1	..	..	..	..	..	3	3	4	5	16	54	12	16,056	20,304
	Mangalore	..	..	..	..	..	..	..	..	1	1	8	..	..	1	1	..	..	..	..	3	4	5	6	18	64	16	20,880	20,880
	Tellicherry	..	..	..	..	..	..	..	..	1	..	5	..	..	1	1	..	..	..	..	3	2	4	2	12	59	9	15,192	15,192
	Calicut	..	..	..	..	..	..	..	..	1	..	8	..	..	1	1	2	..	..	..	4	5	5	7	22	86	12	21,936	21,936
	Pálghat	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	..	..	..	1	1	1	2	6	18	..	9,360	9,360
	Coimbatore	..	..	..	..	..	..	..	..	1	..	6	..	..	1	1	..	..	..	..	3	3	3	4	14	42	27	16,008	16,008
	Nílgiris	..	..	..	..	..	..	..	..	..	..	2	..	1	..	..	..	..	..	..	..	..	..	1	3	8	..	2,520	2,520
	North Trichinopoly	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	..	..	..	..	1	2	3	6,060	6,060
	South do.	..	..	..	..	..	..	..	..	1	..	3	..	..	1	1	..	..	..	..	4	4	4	5	20	44	51	17,484	17,484
	Total ..	..	..	14	10	..	..	..	2,448	8	1	46	..	1	8	5	2	..	..	..	21	22	26	32	112	377	130	1,25,496	1,29,744
	Grand Total ..	110	228	823	10	3	..	843	1,86,792	24	2	138	1	1	24	9	3	38	1	4	72	75	136	150	517	1,388	1,050	4,83,450	9,51,246
	Saltpetre Amins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	21	..	..	..	..	..	6,624	6,624
	For Distilleries	..	..	..	..	..	..	..	..	..	21	4	..	..	..	..	..	..	..	..	..	21	..	..	21	62	3	50,328	50,328
	Central Office	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,548
	Presidency Total ..	110	228	823	10	3	..	843	1,86,792	24	23	* 142	1	1	24	9	3	38	1	4	92	117	136	150	538	1,450	1,053	5,40,402	10,09,746

* Includes one Superintendent on Rs. 200 and two Assistant Superintendents on Rs. 100 and Rs. 50.

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.

ESTABLISHMENTS at the Fish-curing yards.

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents.								Peons.										
					For 12 months on Rupees					Six months on Rupees		Seven months on Rs. 9.	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
Chatrapur ..	Ganjam ..	Kassipur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	RS. 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	144
		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
		Total ..	..	..	..	1	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	4	624
	Calingapatam.	Marivada	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	90
		Jagannadhapur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Guppadipeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kotturevu	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Calingapatam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Kumaravanipeta	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	54
		Kurrempalli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	1	4	..	..	2	..	..	..	..	..	..	..	..	..	..	6	876

Establishments at the Fish-curing yards—*continued.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents.								Peons.										
					For 12 months on Rupees					Six months on Rupees		Seven months on Rs. 9.	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
Chicacole—*cont.*	Konada ..	Alivalsa	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	RS. 144
		Santhapalli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Konada	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	84
		Mukkam	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	90
		Bimlipatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Montgomeripeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	4	..	..	1	..	..	1	..	..	..	..	..	..	..	5	750
	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	13	..	..	3	..	..	1	..	..	..	..	..	..	..	20	3,018
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
		Narsapur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Mogaltur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Antaravedi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	4	576

Establishments at the Fish-curing yards—*continued.*

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
	Iskapallo ..	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 the Fish-curing yards—*continued.*

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
	Covolong ..	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	..	..	..	..	..	..	..	..	204
	Negapatam ..	Nambiyankuppam	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	180
		Akkaraikuppam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total ..	..	..	..	..	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	1	336

Establishments at the Fish-curing yards—*continued.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees					Superintendents. Six months on Rupees		Superintendents. Seven months on Rs. 9.	Peons. For 12 months on Rupees				Peons. Eight months on Rupees		Peons. Seven months on Rs. 7.	Peons. 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.
Negapatam—*cont.*	Vedarniam ..	Arcot Thorai	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Point Calimere	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Muthupettai	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Total ..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	480
	Adirámpatnam	Adirámpatnam	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Malliapatnam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	156
		Krishnajipatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	480
		Grand Total ..	..	..	..	2	6	4	..	..	..	..	..	1	1	..	..	..	..	..	3	7	1,974
Tinnevelly ..	Vattanam ..	Passipatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
	Morekolum ..	Rameswaram and Periathorai	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	192
		Nadupad and Attankarai ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	216
		Mookoor	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Total ..	..	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4	570
	Tuticorin ..	Sippikulam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
	Káyalpatnam	Pinnakayal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Alandalai	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		Manapad	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	150
		Thalai	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	228
		Total ..	..	..	..	2	..	2	..	..	..	..	..	1	..	..	..	..	..	..	..	3	702
	Kuttanguli ..	Uvari	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	264
		Idinthakarai	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	216
		Perumanal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Kuttapuli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	144
		Total ..	..	..	1	1	..	2	..	..	..	..	..	1	..	..	..	..	..	..	..	4	768
		Grand Total ..	..	..	1	4	2	6	..	..	..	..	..	2	..	..	..	..	..	..	2	12	2,334

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Establishments at the Fish-curing yards—*continued.*

Divisions.	Circles.	Yards.	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees					Superintendents. Six months on Rupees		Superintendents. Seven months on Rs. 9.	Peons. For 12 months on Rupees				Peons. Eight months on Rupees		Peons. Seven months on Rs. 7.	Peons. 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 ..	Kundapur ..	Gangoli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	2	..	240
		Hangarkatta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Doria Bahadurgur	..	..	..	*1	*1	..	..	..	..	..	..	..	..	..	1	3	..	..	..	..	408
		Total ..	..	2	..	1	1	2	..	..	..	..	..	..	..	..	1	3	1	1	2	..	1,837
	Mangalore ..	Mulki	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Bokkapatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Ullal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Bangar Manjeshwar	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Kumbla	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Kásaragóde	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Bekal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Total ..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	..	..	7	..	..	..	1,099
	Tellicherry ..	Madai Pazhayangadi ..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	
		Azhikal	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	
		Baliapatam	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	
		Cannanore	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	
		Tellicherry, South ..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	
		Madakara	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	
		Badagara	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	
		Quilandi	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	
		Total ..	..	1	..	1	..	4	..	..	..	3	..	..	..	..	..	..	5	..	5	..	
	Calicut ..	Ellatur	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	109
		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
		Paravanna	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	157
		Kuttai	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Ponáni	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	264

* For eight months.

Establishments at the Fish-curing yards—*concluded.*

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—*cont.*	Calicut—*cont.*	Veliangodo	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	222
		Edakkaliyur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	150
		Blangard	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	162
		Chowghat	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3	..	270
		Kurikuli	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	109
		Madilakam	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	109
		Total ..	1	2	2	2	2	5	3	..	..	..	..	..	..	..	..	..	5	2	16	..	5,453
		Grand Total ..	1	5	2	4	3	18	3	..	..	3	..	..	..	..	1	3	18	3	23	..	10,125
		Presidency Total ..	1	5	3	17	21	78	5	..	3	3	..	10	3	..	1	3	18	3	29	82	25,365

(True Extract.)

(Signed) HERBERT BRADLEY,
Acting Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

G.O., 13TH AUG. 1888, Nos. 564, 564A, R.D.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Separate Revenue), dated 28th August 1887, No. 421.

ABSTRACT.—Submitting to Government Administration Report of the Salt Department for the year 1886-87.

ORDER—dated 13th August 1888, No. 564, Revenue.

Separate Revenue, No. 122.
Salt.

With the Proceedings read above, the Board of Revenue submit a very full report on the administration of the Salt Department during the year 1886-87, accompanied by excellent maps illustrative of the progress of the excise system. The Government will notice briefly the more salient points connected with the operations of the Department.

2. *Administrative changes.*—The principal administrative changes carried out during the year were the abolition of the Nílgiri and Madanapalle Salt circles, the Salt and Abkári work in connection with which was found insufficient to justify their retention as separate circles. On the other hand, the Pálghat Circle was newly constituted in connection with abkári arrangements made in Malabar and, more especially, the experimental introduction of the tree-tapping system. Sanction was also obtained for the constitution of the Madras Town as a separate circle, but the measure was not carried out till after the expiration of the year.

3. *Legislation.*—The Bill to consolidate and amend the Salt law, to which reference was made in the last year's report, has since been revised and brought forward in the local Legislative Council.

4. *Punishments awarded to Establishments, &c.*—With reference to the statistics furnished in paragraph 49 of the report, the Government note with pleasure that there was a decrease in the punishments imposed on the subordinate establishments, and more especially in the number of dismissals and degradations. In the Chingleput and Arcot divisions, however, there appears to have been an increase in the number of minor punishments, as compared with the previous year.

5. *Factories and Depôts.*—The number of factories on the East Coast (those on the West Coast having all been closed) was 46, out of which 40, or 9 more than in the previous year, were worked under the excise system, the remaining 6 being continued under monopoly. Manufacture was carried on during the year in all the Excise factories, and in 2 out of the 6 Monopoly factories; in the remaining factories manufacture was suspended in view to the disposal of the Government stocks on hand and the eventual introduction of the excise system. Proposals made by the Commissioner during the year for a further extension of the excise system were, however, disallowed by Government, it having been considered undesirable to bring any more factories under excise until the committee appointed in the beginning of 1886 to suggest measures for the improvement of the quality of salt, had reported their opinion in regard to the operation of the excise system.

6. *Season, manufacture and storage.*—The season in 1885-86 was unfavorable for salt manufacture, but that of 1886-87 was simply disastrous. Manufacture throughout the East Coast was continually retarded by heavy rains and cyclones which did considerable damage to Salt works, especially in the Chicacole, Nellore and Chingleput divisions. Large quantities of salt lying on the drying grounds appear also to have been destroyed by the rains. The total quantity of salt manufactured and received into store was only 48,09,138 maunds against 57,19,961 maunds in 1885-86, and 75,78,432 maunds in 1884-85.

7. *Employment of Steam pumps in the manufacture of Salt.*—In paragraph 55 of the report, the Board have given the results of the working of the steam pumps employed by Messrs. Stuart, Hall and Co. at Karasa and Messrs. Best and Co. at Manambádi in connection with salt manufacture, but the experiments appear to have been made under very unfavorable conditions owing to the extremely adverse nature of the season. The salt manufactured by Messrs. Stuart, Hall and Co. is reported to have cost 2 annas 2 pies per maund, and that by Messrs. Best and Co. 2 annas 1 pie per maund. The latter firm has since relinquished the lease of the Manambádi factory to Government. The Government will be glad to receive, at the end of the present manufacturing season, a special report on the further results obtained by these firms by the employment of steam pumps. A similar report should be submitted also regarding Dr. Dhanakoti Raju's undertaking to manufacture salt of superior quality at Káyalpatnam.

8. *Stocks and Issues.*—Exclusive of the wastage remaining to be written off, the stock of salt on hand at the several factories at the end of 1885-86 (52,31,371 maunds) was the smallest within the last 10 years and was sufficient only for 9 months' consumption. Adding to this quantity the salt manufactured and imported during the year, the total quantity available for consumption within the year was 115,75,117 maunds against 137,62,222 maunds in the previous year. The clearances amounted to 81,27,529 maunds and the wastage to 3,81,273 maunds, leaving at the end of the year a balance of stock (exclusive of the wastage remaining to be written off) of 29,03,856 maunds, or a quantity not sufficient for 5 months' consumption. In the Negapatam division, the stock was sufficient for consumption for little more than a month and in Chingleput and Nellore for little more than two months.

9. *Wastage.*—Particulars regarding the wastage that occurred in the salt heaps sold during the year in the several depôts are given in Appendix E. The total wastage amounted on an average to 5·5 per cent. of the quantity stored against 5·13 per cent. in the previous year. The cases in which the wastage was highest and lowest are noted in the margin. Explanations have been furnished in the memorandum referred to in paragraph 73 of the Board's report regarding most of these cases, but in regard to some, *e.g.*, Tranquebar and Konada, this has not been done. Excess of salt, amounting to about one-half per cent. of the stored contents, was discovered in 84 heaps. The Commissioner appears to have taken due notice of cases in which the excess or deficiency found in the stored contents was not satisfactorily accounted for. Frauds in connection with storage operations can be prevented only by constant testing of heaps by the superior officers of the Department, and the Government regret to note that there was a falling off in the percentage of heaps tested by Assistant Commissioners, as shown by the figures noted in the margin. It is not stated whether any heaps were reweighed by Deputy Commissioners. The percentage of heaps tested by Inspectors and Assistant Inspectors shows, however, an increase.

Cases of high wastage.

Year of storage.	Name of factory.	Percentage of wastage.
1882-83	Tuticorin excise	20·0
1883-84	Ennore monopoly	21·79
	Madras do.	20·80
1884-85	Vedarniam excise	27·5
	Tranquebar do.	14·58
1886-87	Konada do.	14·08
	Madras do.	13·1

Cases of low wastage.

Year of storage.	Name of factory.	Percentage of wastage.
1883-84	Manginapudi excise	1·3
1884-85	Mangalore monopoly	·03
1885-86	Calicut do.	·06
	Tuticorin excise	·16

Check of storage by re-weighment of heaps.

	Percentage. 1885-86.	Percentage. 1886-87.
Assistant Commissioners	3·1	2·6
Inspectors	24·9	26·9
Assistant Inspectors	70·4	77·8

10. *Salt cleared for Home and Inland consumption and rate of consumption.*—Excluding salt issued to the French Government, for export by sea and for fish-curing purposes, the quantity cleared during the year for consumption within the Presidency and the territories supplied by it amounted to 77,10,007 maunds, against 76,84,155 in the previous year. The quantity sent outside the Presidency is estimated by the Board at 15,71,915 maunds against 15,22,702 maunds in the preceding year, leaving 61,38,092 maunds against 61,61,453 maunds for consumption within the Presidency, and the small decrease of 23,361 maunds is attributed to the depletion of stocks in the factories on the East Coast and the enhancement of the price of salt. The rates of consumption per head of the population during the year have been worked out by the Board to be for the whole Presidency 16·33 lb. against 16·52 lb. in 1885-86. The Board have in Chapter IX of their report fully explained the data on which their calculations are based, and though some uncertainty must attach to them owing to the conjectural character of the estimates made in regard to export of salt by land routes from Vizagapatam to the Central Provinces, the results have been carefully worked out and may probably be taken to be as reliable as the nature of the case admits.

	1885-86.	1886-87.
To—	MDS.	MDS.
Orissa	1,68,013	3,67,904
Central Provinces	6,49,178	5,72,227
Nizam's Dominions	2,75,304	2,13,050
Mysore	4,29,633	4,18,699
Bombay Presidency	574	35
Total ..	15,22,702	15,71,915

11. *Receipts and Charges.*—The following statement shows the receipts and charges, distributed under the main heads, as compared with those of the previous year:—

Receipts.

	1885-86.	1886-87.	Difference.
	RS.	RS.	RS.
Duty—			
On Monopoly issues ...	83,46,496	38,70,947	
„ Excise ...	50,18,286	93,77,627	
„ Imports ...	2,320	2,411	
Total ...	133,67,102	132,50,985	— 1,16,117
Cost price—			
On Monopoly issues ...	9,37,689	3,18,480	
„ Exports ...	...	...	
„ Issues to the French Government ...	9,142	5,560	
„ Issues for fish-curing ...	77,044	81,331	
Total ...	10,23,875	4,05,371	— 6,18,504
Miscellaneous receipts ...	91,295	1,02,402	+ 11,107
Total ...	144,82,272	137,58,758	— 7,23,514

Charges.

	1885-86.	1886-87.	Difference.
Provision of salt ...	1,72,746	1,01,350	
Works for manufacture and storage ...	19,829	15,081	
Supervision and establishment including travelling allowances ...	8,81,502	8,96,090	
Revenue contingencies ...	94,937	1,94,391	
Petty construction and repairs.	55,400	55,099	
Other miscellaneous items ...	53,031	41,624	
Total ...	12,77,445	13,03,635	+ 26,190

The receipts shown above are cash receipts alone and, in order to arrive at the correct financial results of the year, it is necessary to make adjustments, as shown below, on account of credit sales and the duty realized in Bombay and elsewhere on salt imported therefrom and in Madras on salt exported to other provinces :—

	1885-86.	1886-87.	
	RS.	RS.	
Receipts as shown above ...	144,82,272	137,58,758	
Deduct value of salt realized in the year on account of salt sold on credit in the previous year	30,61,385	30,41,196	
Remainder ...	114,20,887	107,17,562	
Add value of salt sold during the year which remained unrealized at the end of the year	30,41,196	30,00,695	
	144,62,083	137,18,257	
Add duty realized in Bombay, Goa and Calcutta on exports to this Presidency	18,29,684	21,98,362	
	162,91,767	159,16,619	
Deduct duty levied in Madras on exports to Bombay and Bengal	1,148	270	
Net Revenue ...	162,90,619	159,16,349	— 3,74,270
Charges ...	12,77,445	13,03,635	+ 26,190
Percentage ...	7·84	8·2	

There was thus a decrease of about $3\frac{3}{4}$ lakhs of rupees in the revenue due mainly to diminished receipts on account of cost price, arising from the substitution of the excise for the monopoly system.

12. *Credit system.*—The quantity of salt issued under the credit system exhibits a slight decrease, being 33,77,226 maunds against 34,65,768 maunds in 1885-86. It is observed that no credits are issued in the factories in the Chicacole division. The reason for this should be explained.

13. *The operation of the Excise system.*—In the review of the report for the year 1885-86, it was stated that the excise system which had recently been introduced had not benefited the consumer, but it was hoped that after the system had been some time in operation, competition among the manufacturers would ensue and result in a decrease of prices. Owing, however, to the extremely unfavorable character of the season and the depletion of the stocks in several of the factories on the East Coast, the evils noticed became intensified and the average price of excise salt at the factories rose from 4 annas 4·5 pies to 5 annas 7·3 pies. The Government have recently made a full report to the Government of India on the working of the excise system, on the causes which have given rise to the present evils, and on the remedial measures to be adopted in connection with them, and it is therefore unnecessary to say more on the subject at present.

14. *Quality of Salt.*—The Board have made comments in Chapter XI of the report on the quality of salt turned out in Monopoly and Excise factories, and on a comparison of the average quality of monopoly and excise salt, as shown by the analyses made by the Chemical Examiner, have arrived at the conclusion that there has been a marked improvement in monopoly salt, whereas in excise salt, though there is a slight advance, it is much less perceptible. The comparison instituted, however, of averages of excise and monopoly salt in the several years is not correct for, as pointed out in G.O., dated 12th April 1888, No. 255, many of the monopoly factories which produced salt of inferior quality in earlier years have since been brought under the excise system. The only two factories worked under the monopoly system in 1886-87 were Ganjam and China Ganjam and the salt produced in these factories

taken individually do not show any material advance in quality as compared with the results obtained in 1876 by the Salt Commission. Comparing the results of the several years in the Chingleput factories which produce more than one-third of the total outturn for the whole Presidency, a considerable improvement is noticeable; and on the other hand, in the Madura and Tinnevelly factories there has been a deterioration. 4,785 maunds, out of a total outturn of 4,12,540, were rejected at the monopoly factory of Ganjam on account of its bad quality. No salt was rejected at Chinna Ganjam. The excise licensees at the factories of Cuddalore, Kamblimedu, Neidavasal, Tranquebar, Vattanam and Káyalpatnam, where the worst salts were produced, could not be induced to reject any portion of the salt manufactured. The season of 1886 having been disastrous for salt manufacture and the stocks and outturn very low, any kind of salt that could be obtained, whether good or bad, appears to have been scraped by the manufacturers, and this in a great measure accounts for the deterioration in the average quality of salt under the excise system in the year under review. The deterioration in the quality of salt at Káyalpatnam during successive years is, however, most marked. The committee appointed in 1886 to suggest measures to be taken to improve the quality of salt in Monopoly and Excise factories have submitted their report and this has been forwarded to the Government of India with the opinion of this Government as to how far it would be practicable to adopt their recommendations.

15. *Preventive Agency.*—The working of the preventive agency appears on the whole to have been satisfactory.

—	1885-86.	1886-87.	Difference.
Number of persons arrested, &c.	15,937	15,271	— 666
Number of persons released departmentally	5,683	5,053	— 630
Number sent to Magistrates for trial	9,655	9,778	+ 123
Number convicted	9,145	9,021	— 124
Number acquitted	243	140	— 103
Number of undetected scrapings.	13,294	12,719	— 575

There was a decrease in the number of persons arrested, in the number of persons departmentally released, in the number of undetected scrapings of salt-earth written off, and in the number of acquittals by Magistrates. The Government have frequently urged on the Commissioner the necessity for careful supervision of the proceedings of the subordinate officers of the Salt Department in connection with departmental releases and they are glad to note the statement in paragraph 125 of the report that the Board are satisfied that the Inspectors generally do not abuse their powers in this respect. The class of cases which call for particular scrutiny are those in which the persons arrested are released for want of proof. The number of persons classified under this head, exclusive of those who died before inquiry, was 219 (or 1·4 per cent. of the total number of persons arrested) against 246 in the previous year. There was considerable improvement also in the expedition with which the persons arrested under the Salt laws were disposed of departmentally. The delay (29 days) in the disposal of cases in the Arcot division, however, appears to have been excessive, but the Board have taken due notice of the conduct of the officer concerned.

—	1885-86.	1886-87.
Total number of cases disposed of	14,941	14,489
Average duration of each case.	15 days	16 days
Average duration of each case excluding exceptional cases..	13 days	12 days
Number of cases pending at the close of the year—		
Under 1 month	356	224
Under 3 months	84	79
Over 3 months	132	137
Total ..	[illegible]	440

16. In paragraph 131 of the report, the Board have given particulars of the cost of establishment maintained for purely preventive work in the several divisions and the number of persons arrested for salt offences. As observed in the review of the report for 1885-86, the work turned out in the Nellore division was very small and an establishment costing Rs. 33,888 was maintained to arrest 45 persons. The number of undetected scrapings was only 42 and the number of offences dealt with appears also to have been smaller than in any other division. The strength of the preventive establishments maintained should have some relation to the nature of the tracts to be

guarded, and if, as appears to be the case, illicit dealings [illegible] lmost unknown in the Nellore division, the Board should, as pointed out in the marginally-noted orders of Government, report on the question of reducing the establishments with reference to actual requirements.

G.O., dated 8th February 1887, No. 147.
" " 30th September " " 956.

17. *Fish-curing operations.*—Fish-curing operations show a progressive development, the quantity of fish cured during the year being 30,373 tons against 27,396 in 1885-86, and 20,108 tons in 1884-85. The progress is specially noticeable in the Calicut division.

18. *Saltpetre industry.*—There was an increase in the number of licenses* taken out for the manufacture and refining of saltpetre and in the quantity of refined saltpetre produced. The Government agree with the Board in considering that there is at present no necessity for excising salt educed in the refinement of crude saltpetre.

* Year.	Number of factories for the manufacture of crude saltpetre.	Number of refineries.	Crude saltpetre expended.	Refined saltpetre produced.	Edible salt produced.
			MDS.	MDS.	MDS.
1885-86 ..	2,146	45	38,157	15,981	13,852
1886-87 ..	2,434	47	45,651	18,533	16,382

19. The chapter of the report relating to the administration of the Salt Department in Orissa should be communicated to the Board of Revenue, Bengal, if this has not already been done.

(True Extract.)

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

To the Commissioner of Salt, Abkári and Separate Revenue.

No. 564-A, Revenue.

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

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