

1918
REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY AND ORISSA,

FOR THE YEAR 1890-91.

MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

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47. Twenty-five appeals presented to the Board against punishments imposed by the officers subordinate to it were disposed of during the year under report. The appellants in seven of these cases were Sub-inspectors, one was a clerk and the rest petty officers or peons. In six of the appeals the decision of the lower authorities was either reversed or modified, and in the remaining cases the punishments were confirmed.

CHAPTER IV.—SALT FACTORIES AND DEPÔTS.

48. The Manambádi factory, the lease of which was surrendered by Messrs. Best and Co. in 1888, was worked on the monopoly system for the supply of salt to the French Government at Pondicherry during the last three seasons (1888—1890), but, owing chiefly to the scarcity of labour and to a defective brine supply, the factory proved a total failure, the outturn being very small, the cost of manufacture prohibitive and the quality of salt condemned by the French Government. The G.O., dated 3rd February 1891, No. 74, Rev. factory was therefore ordered to be closed in February 1891.

49. The Calingapatam, Kistnapatam and Sevandakulam extensions were opened and worked on account of Government in pursuance of the policy recently adopted for checking the evils arising out of an unrestricted excise system. At the excise factories of Tuticorin, Levingepuram and Sevandakulam there was no manufacture in 1890 owing to disunion amongst licensees and to their consequent engagement in civil suits and owing also to the existence of abundant stocks in hand.

50. Taking the Government extensions in excise factories as separate factories, the total number of factories at work in the season of 1890 was 18 under Government and 45 under excise against 15 and 48, respectively, in 1889–90. Those newly worked during the year are shown with an asterisk in the margin.

51. The area of manufacture was extended during the year by 166 acres—72 acres in Government factories and 94 acres in the excise. Of the latter, about 80 acres were waste lands assigned in the factories of the Ennore, Vayalur and Covelong circles, as compensation for certain lands thrown out of the factory fence and taken up for officers' quarters and other purposes. Deducting 57 acres relinquished during the year, there was a net increase* of 109 acres in the total cultivable area of salt-pans. The area of pans actually worked during the year amounted to 12,830 acres, registered in the names of 5,937 individuals.

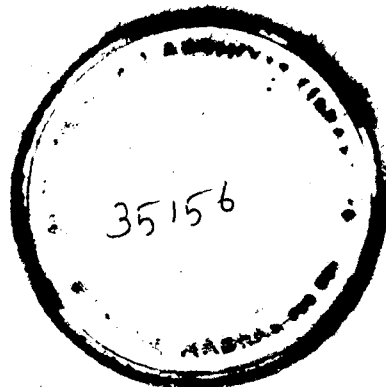
Note.—There was no manufacture during the year at the Tuticorin, Levingepuram and Sevandakulam excise factories.

	Acres.
* On 1st April 1890	14,087†
„ 1st „ 1891	14,196

† Revised figures.

52. Appendix B shows in detail the area of the pans existing at the beginning of the year and those opened or relinquished during the year and the number of registered holders in each factory.

R.
X 72 (E 4). 2018 M 90
M 91



CHAPTER V.—SEASON, MANUFACTURE AND STORAGE.

General character of the season.

53. Except in the Chatrapur Sub-division, the season was favourable for salt manufacture during the year.

54. In the Chatrapur Sub-division the rainfall during the year was not so heavy as in the year before, but frequent showers retarded manufacture. At Ganjam some of the heaps on the platforms were damaged owing to the heavy rain of the 30th June and 1st July 1890. A gale of wind on the night of 1st July carried away the thatch of some of the heaps in spite of every endeavour to prevent the damage. The loss of stored salt on that night was estimated at 539 maunds. Some of the sheds were slightly damaged and had to be repaired. The Bedabanda (brine supply embankment) was breached and a large portion of it was washed away by the flood. The poor outturn in this sub-division cannot be entirely attributed to the unfavourable season; it was also due to the late commencement of operations owing to the effect of the cyclone of November 1889 and to the apathy of the Surlá licensees who had large stocks in hand at the beginning of the year. Five hundred and ninety-three maunds of unstored salt were rejected at Ganjam owing to bad quality.

55. Turning to other sub-divisions where the season was favourable, the rainfall in the Chicacole Sub-division was much less than in the previous year, but the outturn fell short of that of 1889–90 owing chiefly to the large stocks on hand at the beginning of the year, which rendered many of the licensees apathetic, and also to the restriction of manufacture at Naupada and Karasa for want of storage accommodation, which was due to the sales of these factories not keeping pace with production. The officer in charge of the Kuppli factory did not push on manufacture as he ought to have done and the manufacture at Konada was retarded by the heavy rains of May and June. No serious damage was done to salt works from floods or cyclones, but the heavy rains of June, September and October destroyed 1,479 maunds of salt lying on the drying grounds at Polavaram. This loss could, however, have been prevented by care on the part of the owners. More than 10,000 maunds were rejected before estimation (*i.e.*, thrown back into the pans from the ridges) at the Karasa extension and at the Balacheruvu factory owing to bad quality.

56. In the Masulipatam Sub-division the season was on the whole favourable, though not quite so good as in the two previous years. Up to May there was hardly any rain worth speaking of. The first rains began on 7th June and were very heavy throughout the sub-division, which retarded manufacture in all the factories except Manginapudi and Nizampatam. In the former, the want of storage space stopped manufacture on 20th May, but this defect has since been remedied. In the latter, the effect of the rains was not so severely felt as in the other factories and manufacture continued there till the end of June. No serious damages were reported in this sub-division, but 2,848 maunds of unstored salt were destroyed by the heavy rains of June. Nearly 5,000 maunds were rejected in the Penugudur extension owing to bad quality.

57. In the Nellore Sub-division there was no rain to speak of from January to May and the subsequent rains were lighter than in the preceding year, except at Dugarápatnam where the rains of July and August seriously affected manufacture. Some of the heaps on the Chinna Ganjam platforms suffered damage by the heavy rains of November and about 11,000 maunds were destroyed. The outturn of all the excise factories except Iskapalle showed an increase over that of last year. At Iskapalle manufacture was closed one month earlier than in the previous year for want of storage space, which was due to the sales not being equal to production.

58. The season in the Chingleput Sub-division was most favourable for salt manufacture. There was no heavy rain or cyclone. The outturn in the sub-division as a whole was the largest of the preceding eight seasons, though some of the factories showed a slight decrease as compared with the previous year. The marked falling off at Cheyúr was due to manufacture having been closed for want of storage space. The quantity of salt destroyed by rain was 38,706 maunds against 78,533 maunds in the preceding year.

59. In the Negapatam Sub-division the season was on the whole favourable, though intermittent showers slightly retarded manufacture. There was an increase of outturn throughout the sub-division except at Tranquebar and Thambikkanallavankottai. The decrease in the former was due to the disturbance caused to manufacture by the heavy rains of June. At Thambikkanallavankottai the licensees closed manufacture on the 16th July as they had a large stock on hand and as storage space was insufficient. Six hundred and forty maunds of salt were rejected at the Vedarniem extension owing to bad quality. The quantity destroyed by rain in all the factories amounted to 11,472 maunds. The greater part of this belonged to Neidavasal, Negapatam and Adirámpatnam where the owners failed to protect their salt properly while it was on the drying grounds.

60. In the Tinnevely Sub-division the season was free from heavy rains or cyclonic storms and the outturn increased in all the factories and in Tinnevely, worked during the year except at Panchakalli and Arasadi. There was practically no collection of spontaneous salt at Panchakalli owing to the dilatoriness of Mr. Wood (the officer in charge) in opening the bar. The decrease at Arasadi was due to the late commencement of scrapings owing to disunion among the licensees and to delay in rectifying encroachments and making arrangements for the discharge of bitterns. There was no manufacture in the Tuticorin factories owing to disunion amongst the licensees and to the existence of large stocks in hand at the beginning of the year.* Leaving, therefore, these factories out of account, the total outturn of the sub-division exceeded that of last year by about 5 lakhs of maunds. About 11,118 maunds of Excise salt were destroyed by rain, the bulk of which was at Vattanam, Arumuganéri and Káyalpatnam.

61. Appendix C shows in detail the quantity of salt manufactured and stored in each factory during the year. The total quantity received into store amounted to 8,723,342 maunds against 9,242,946 maunds in the previous year as shown below:—

Sub-division.	QUANTITY RECEIVED INTO STORE IN THE SEASON OF		INCREASE OR DECREASE.	
	1889.	1890.	Quantity.	Per cent.
	MDS.	MDS.	MDS.	
Chatrapur	386,640	409,570	+ 22,930	+ 5.93
Chicacole	286,244	134,563	— 151,681	— 52.99
Masulipatam	146,652	173,019	+ 26,367	+ 17.98
Nellore	916,866	557,046	— 359,820	— 39.24
Chingleput	(a) 159,296	(b) 129,371	— 29,925	— 18.79
Negapatam	899,971	621,937	— 278,034	— 30.89
Tinnevely	364,040	244,012	— 120,028	— 32.97
	766,378	906,352	+ 139,974	+ 18.26
	40,635	66,073	+ 25,438	+ 62.60
	2,859,138	3,126,284	+ 267,146	+ 9.34
	48,713	(c) 251,914	+ 203,201	+ 417.14
	731,738	(d) 961,420	+ 229,681	+ 31.39
	(a) 74,993	(b) 218,399	+ 143,406	+ 191.23
	1,661,642	923,373	— 638,269	— 40.87
Total	1,220,969	1,492,358	+ 271,389	+ 22.23
	8,021,977	7,230,984	— 790,993	— 9.86
Grand Total (Government and Excise) ..	9,242,946	8,723,342	— 519,604	— 5.62

(a) Includes 133,178 and 8,422 maunds of spontaneous salt collected from Pandraka and Panchakalli swamps respectively.
(b) Includes 96,351 and 3 maunds of spontaneous salt collected from Pandraka and Panchakalli swamps respectively.
(c) Includes 2,400 maunds of Government and 1,200 maunds of Excise salt manufactured in the season of 1890, but taken into store in 1889–90. These quantities were excluded from the figures of 1889. Excludes 1,200 maunds of Excise salt produced in the current season and taken into store in 1890–91.

62. There was an increase of 271,389 maunds in the outturn of Government salt as compared with the previous year. Deducting the quantity (177,149 maunds) manufactured at the extensions, which were worked for the first time in the season under report, and leaving out of account the scrapings of swamp salt in Pandraka and Panchakalli, the increase

amounted to 139,486 maunds. This result is attributable to the more successful working of the extensions generally during the year under report.

63. In the outturn of Excise salt there was a decrease of 790,993 maunds as compared with the previous year. Deducting the quantity (773,331 maunds) manufactured in the season of 1889 at the Tuticorin factories, at which there was no manufacture in the season under report, the decrease was only 17,662 maunds. The decrease in the Chatrapur Sub-division was due to delay in the commencement of manufacture and to the unfavourable character of the season. That in Chicacole was due to the general apathy of licensees and to the restriction of manufacture at Naupada and Karasa owing to the existence of large stocks on the platforms. The decrease in Masulipatam was due to the season not having been so good as in the previous year and to the early closing of manufacture at Manginapudi for want of storage space. That in Tinnevely was due to the absence of manufacture in the Tuticorin factories. The increase in Nellore, Chingleput and Negapatam was due to the favourable character of the season.

64. Taking both Government and Excise salts together, there was a net decrease of 519,604 maunds in the total outturn of the year. The quantity manufactured in each of the 10 preceding years is noted in the margin.

65. Steam pumps were used at Karasa, in the Vizagapatam district, by Messrs. Stuart, Hall and Co., and at Jagannaikpur, in the Godavari district, by Messrs. Hall, Wilson and Co.

The area worked at Karasa was 208.18 acres against 156 acres in the preceding year. The quantity of salt produced in the area worked by the pump was only 47,688 maunds against 91,023 maunds in the preceding year and the cost of working is stated to have amounted to Rs. 1,200. The decrease in the outturn was due to the pump not having been worked to its full capacity owing to the restriction of manufacture, necessitated, as already stated, by insufficient storage accommodation.

At Jagannaikpur the steam pump has 7 to 8 horse power and is stated to lift 10,000 gallons of water a minute or 600,000 gallons per hour. The cost of working it is stated to have been Rs. 1,352.† The quantity of salt manufactured was 41,752 maunds.

	RS.
† Establishment ..	192
Fuel ..	900
Miscellaneous ..	260
Total ..	1,352

CHAPTER VI.—THE EXCISE SYSTEM.

66. There was no further extension of the Excise system during the year. The result of the working of the new factories and extensions opened in order to obtain reserve stocks to counteract the evils of the Excise system has been noticed in the first chapter of this report.

A.—Licensees and Capitalists.

67. Appendix D shows the arrangements made by licensees of Excise factories with capitalists during the year. With the exception of the licensees of the Bimlipatam, Vattanam, Theethandathanum, Morekolam and Kuttanguli factories who worked independently of capitalists and with the exception also of those of Jagannaikpur, the greater portion of Vedarniem, Manakudi and Arumuganéri factories, who are themselves independent capitalists, the majority of the licensees of Excise factories were in the hands of capitalists receiving from them handsome rates of kudivaram ranging generally from Rs. 12 to Rs. 30, besides advances and presents in certain cases. Notwithstanding this handsome remuneration, the number of independent licensees rose from 1,104 in 1889-90 to 1,351 during the year under report. This indicates a growing tendency on the part

of licensees to free themselves from the hands of capitalists. Column 9 of the Appendix shows that, except at Covelong, Cheyúr, Chúnámpet and Merkánam, no dittam was fixed by capitalists in any factory in order to restrict manufacture and thus to raise prices. Even in the factories last named, the object of fixing a dittam seems to have been to secure a minimum of production rather than to fix a maximum.

68. The relations between licensees and capitalists did not undergo much change during the year. In the Chatrapur Sub-division they were the same as in the last year. In the Chicacole Sub-division the licensees of the Bimlipatam factory began to work independently during the year. The only other noticeable change was at Calingapatam where the licensees, whose agreements with capitalists terminated with 1889, entered into fresh agreements for one year instead of working independently as might have been expected. Most of the independent licensees of this factory also threw themselves into the hands of capitalists. In the Masulipatam Sub-division competition appears to have been brisk among the Penuguduru and Mogaltur licensees. The result is that capitalists hesitate to enter into agreement with licensees *previous to storage* lest they should be unable to find a ready market for their salt. There was no change in the Nellore Sub-division except that the licensees of Kanuparti who recovered their independence at the end of 1890, again bound themselves to capitalists for 2 to 5 years from 1891. In the Chingleput Sub-division the licensees of the Vayalur and Ennore circle factories, whose original arrangements with capitalists terminated during the year, entered into fresh agreements instead of working independently; for, in the great majority of instances, the licensees are not themselves the salt workers and owing to their living in Madras and elsewhere they are now less able than ever to look after their interests and find it to their advantage to put themselves into the hands of capitalists. Even the independent licensees are reported to have for the most part sold their salt in bulk to one or other of the capitalists subsequent to storage. A sort of private monopoly over stocks has thus been established at these factories and at those of the Covelong Circle. In the Negapatam and Tinnevely sub-divisions things remain very much in the same state as in the previous year. It may, however, be observed that the licensees of Tuticorin, attached to the Tuticorin Salt Trading Company, transferred the right of manufacture to one Veerapathy Mahomed Kunny for six years from 1891, on condition of his paying them a certain sum.

B.—Wholesale prices of salt in Excise factories.

69. Appendix E shows the quantities of salt manufactured for general sale and the wholesale prices realised for it by licensees during the year. The subjoined statement shows the maximum, minimum and average prices per maund as compared with the preceding year:—

Sub-division.	Year.	PRICE PER MAUND REALISED (EX-DUTY).		
		Maximum.	Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur ..	1890-91 ..	0 5 0	0 4 0	0 4 3.6
	1889-90 ..	0 4 9	0 3 9	0 4 1
Chicacole ..	1890-91 ..	0 7 9	0 0 7	0 3 11.5
	1889-90 ..	0 7 9	0 0 3	0 4 3
Masulipatam ..	1890-91 ..	0 5 4	0 0 6	0 2 8
	1889-90 ..	0 8 0	0 0 2	0 3 3
Nellore ..	1890-91 ..	0 4 0	0 1 6	0 3 5.3
	1889-90 ..	0 5 3	0 2 6	0 3 7
Chingleput ..	1890-91 ..	0 8 0	0 2 10	0 5 0.5
	1889-90 ..	0 8 1	0 2 0	0 5 2
Negapatam ..	1890-91 ..	0 8 0	0 0 1	0 4 5
	1889-90 ..	0 6 0	0 0 1	0 4 3
Tinnevely ..	1890-91 ..	0 8 0	0 0 3	0 3 7
	1889-90 ..	0 8 0	0 2 0	0 4 3
Average for the Presidency ..	1890-91 ..	0 8 0	0 0 1	0 4 0.2
	1889-90 ..	0 8 1	0 0 1	0 4 4

* Note.—Prices below 2 annas are generally those realised at the auction sales of remnant heaps sold under certain conditions of Excise license.

70. It will be seen that, except in the Chatrapur and Negapatam sub-divisions, where the price increased by 2 pies as compared with last year, there was a fall more or less considerable. The average wholesale price for the Presidency was 4 pies less than in 1889-90. The decrease was particularly noticeable in the Masulipatam and Tinnevely sub-divisions. The moral effect produced by the acquisition of large reserve stocks in the new factories and extensions, combined with the accumulation of large stocks throughout the Presidency, consequent upon the generally favourable character of the season, has contributed to this result. In order to assist in making this reduction real and lasting, the Board has, in paragraphs 4 to 6 of its Proceedings, dated 8th January 1891, No. 2, advocated the adoption of the system proposed by the Secretary of State and the Government of India of selling Government and Excise salts "side by side" irrespective of excise prices, but, up to the present moment, the Excise system of manufacture has not been, in any way, "displaced" by manufacture on account of Government, because the Government stocks in the "extensions" of Excise factories have not, save under exceptional circumstances, been placed in the market. The final orders of Government on this subject have not yet been received.

Variations in wholesale prices,

71. To treat each sub-division separately :—

(a) The slight increase in the Chatrapur Sub-division was due to the restriction of inland sales at Ganjam during the greater part of the year and to the consequent diversion of the trade to the Surlá factory.

(b) In the Chicacole Sub-division high prices ruled at the Kuppili factory. This is attributed to the absence of competition, due to the licensees being mostly absorbed by the capitalist rings and to the inadequacy of stocks. When in September last the price rose to 7 annas 9 pies, remedial measures were adopted by transporting Government salt from the Calingapatam extension for sale. As anticipated, the mere presence of Government salt had the desired effect and the price immediately fell to 5 annas. Thus the Calingapatam reserve has, so far, fulfilled its object. The reduction in the price of salt at the Calingapatam and Karasa Excise factories may also be attributed to the presence of Government stocks at these places.

(c) In the Masulipatam Sub-division the results are most satisfactory. The average price fell even below the old monopoly rate of 3 annas, and this was due to the wholesome influence created by reserve stocks, which, combined with the failure of the company engaged in the salt trade at Penuguduru, the existence of large stocks at Penuguduru and Manginapudi and the pressure put upon the licensees for the speedy disposal of remnant heaps, has nearly extinguished the capitalist element and roused competition.

(d) The prices in the Nellore Sub-division were more or less steady owing probably to the abundance of stocks in the sub-division. The reduction of 5 pies in Kistnapatam was the result of the formation of reserve stocks at that factory.

(e) In the Chingleput Sub-division high prices ruled except at Cheyúr, where the average was about $3\frac{1}{2}$ annas. The prices at Chúnámpet and Merkánam, though high, showed a decrease as compared with the previous year, which was due to the existence of Government stocks at the Merkánam extension and to the large stocks held by Excise licensees. The average wholesale prices at the factories of the Vayalur, Ennore and Covelong circles and at the Madras Depôt were about the same as those formerly ruling at the Madras Depôt, ranging as they did from 4 annas 3 pies to 5 annas 4 pies. The problem of reducing the high price of salt engaged the anxious consideration of the Board during the year under report and certain remedial measures were suggested to Government—*vide* Board's Proceedings, dated 18th November 1890, Nos. 522 and 523. The causes of the dearness of salt as ascertained by the Board were :—

Causes of the high price of salt in Chingleput, investigated.

(i) The entire absence of any check on prices in the shape of Government stocks in Madras and in the Chingleput districts.

(ii) The abuse of the Credit system by Madras merchants and the non-participation of the inland salt merchants in its advantages.

(iii) The introduction of local storage at the outlying factories of the Vayalur, Ennore and Covelong circles. This measure has strengthened the hands of capitalists by compelling the licensees, who are residents of Madras and elsewhere, to place themselves more completely at the mercy of the capitalists. Moreover salt purchased at these factories has to be brought to Madras for sale or transport by railway. The loss by theft and wastage of duty-paid salt in transit to Madras, the introduction of a transit agency and the higher rate of boat-hire for carriage of salt to Madras, which small consignments must pay as compared with the former contract rates, all combined to increase the price of the Madras Excise salt.

Remedies proposed to counteract the causes.

(f) The remedies proposed by the Board after mature deliberation were :—

(i) The abolition of the Credit system as being unsuited to present conditions of the Excise system, or its transference to the interior of the Presidency, so as to induce the local merchants to avail themselves of its advantages.

(ii) The establishment of a controlling Government factory (in the Tirupóráur swamp, about 16 miles to the south of Madras) measuring 780 acres in extent and capable of producing an estimated annual outturn of $8\frac{1}{2}$ lakhs of maunds of salt to be stored at the Madras Depôt.

(iii) The utilization of all vacant spaces, capable of yielding a lakh of maunds, in the northern factories of the Chingleput District for the manufacture of salt for Government.

(iv) The supply of swamp salt for fish-curing purposes so as to liberate a considerable amount of licit sea salt for ordinary consumption.

(v) The establishment of Inland depôts for the sale of Government salt.

The first proposal was not accepted by Government which considered that all that was required was to make known the advantages of the Credit system to up-country merchants and to facilitate the taking out of credits in mofussil treasuries. Accordingly a notice pointing out the advantages of the Credit system has been ordered to be periodically published in District Gazettes and in the vernacular newspapers. The local officers of the department have also been directed to explain the rules to the persons interested until the system is well understood. Steps are being taken to give effect to the orders regarding the taking out of credits in mofussil treasuries. The second proposal has been ordered to lie over until the effect of the introduction of local storage and sales in the outlying factories of Vayalur, Ennore and Covelong circles is definitely known. The third and fourth proposals have been approved by Government and steps are being taken to carry them out. The last proposal was vetoed by Government.

(g) In the Negapatam Sub-division high prices prevailed in the Cuddalore, Tranquebar and Negapatam circles. In Cuddalore they were due to the low state of the stocks and in Tranquebar and Negapatam to combination among licensees. The slight fall of price in Vedarniem and Adirámptnam was due to the presence of Government stocks at those factories.

(h) In the Tinnevely Sub-division excise prices have everywhere fallen except at Manakudi and Káyalpatnam. The increase at Manakudi was due to small stocks, and that at Káyalpatnam partly to the sale of salt of the season under report which was preferred by the trade and partly to combination among the licensees.

C.—Retail prices of salt at selected Centres of Trade.

72. As promised in paragraph 73 of the last administration report the Board has appended a statement showing the retail price of salt (Appendix F) ruling at certain selected markets in each district of the Presidency. The information recorded was obtained upon personal enquiry made by Inspectors, and subordinates not below the rank of Sub-inspector, and in a few cases by Assistant Commissioners while on

Retail prices in local markets in the several districts of the Presidency.

tour of inspection. The statement contains information only from July as the centres could not be selected and arrangements made for recording information earlier. The following abstract shows the district averages worked out from the figures furnished for individual markets by local officers:—

District.	Retail price of salt (Number of Government seers of 80 tolas per rupee).
Ganjam	11.76
Vizagapatam	11.41
Godavari	11.67
Kistna	11.81
Nellore	11.81
Kurnool	11.08
Bellary	9.89
Anantapur	9.77
Cuddapah	10.92
North Arcot	11.83
Chingleput	11.11
South Arcot	11.73
Salem	10.64
Coimbatore	10.90
Tanjore	11.44
Trichinopoly	11.39
Madura	12.13
Tinnevely	13.00
South Canara	10.80
Malabar	10.30

73. It will be seen that, making allowance for wastage, for agency charges, for middlemen's profits and for the cost of carriage, all of which must be taken into consideration in fixing retail prices; the average retail price of salt in the majority of the districts varying as it did from Rs. 3 to 4 is normal. The retail prices in the interior districts, viz., Bellary and Anantapur, Salem and Coimbatore, were higher than those on the East Coast. There were no material fluctuations in retail prices during the year.

74. The general reduction in the wholesale price noticed at paragraph 70 *supra* has not, it will be observed, produced any appreciable effect on the price of salt to the consumer. For in order that the price of a Government seer (of 80 tolas, or a little over 2 lbs.) may be reduced by one pie the wholesale price must undergo a reduction of not less than 3 annas 4 pies a maund. But the reduction that has actually taken place from 1887-88, when the Excise system was running riot, to 1890-91, when the remedial measures adopted to counteract its evil effects were coming into partial working order, was only 2 annas and has not consequently affected the retail price of salt.

75. Inappreciable as the effect has been on the retail price of salt paid by the consumer, the reduction of the wholesale price above noticed has yet not been entirely inoperative for good. The new measures have undoubtedly prevented prices from rising abnormally high as they would otherwise have done, and have, in this way averted one of the dangers of the Excise system.

76. The Board is of opinion that if sales of Government stocks side by side with Excise are started by Government, the decrease in the wholesale price of salt will continue until it reaches the point at which the price represents the cost of production to the salt worker *plus* the profit at which it will pay him to manufacture.

D.—Competition of Bombay with Madras Salt.

77. A statement showing the cost of Bombay and Goa salts imported on private account in the several British ports in the districts of South Canara and Malabar during the year is subjoined:—

Port of import.	Quantity imported (as per manifests).	Price of salt paid at the port of export, ex-duty.	Amount of freight paid.	Shipping, &c., charges at the port of export.	Landing charges at the port of import.	Total cost (columns 3 to 6) incurred for the several consignments before storage at the port of import.	First cost per maund.
1	2	3	4	5	6	7	8
Baindur { Bombay	Mds. 5,692	RS. A. P. 1,579 10 2	RS. A. P. 377 8 0	RS. A. P. 224 2 0	RS. A. P. 99 6 4	RS. A. P. 2,280 10 6	RS. A. P. 0 6 4.9
{ Goa ..	210	75 0 0	12 0 0	6 0 0	4 8 0	97 8 0	0 7 5.1
Kundapur { Bombay	31,409	8,317 10 6	2,654 5 6	1,568 14 0	228 13 9	12,769 11 9	0 6 6.1
{ Goa ..	8,524	3,729 10 0	582 2 0	1,051 0 5	84 2 5	5,446 14 10	0 10 2.6
Barkur .. { Bombay	26,482	7,306 10 1	2,348 1 6	2,352 0 11	336 1 5	12,342 13 11	0 7 5.5
{ Goa ..	22,476	10,302 0 6	1,344 11 8	2,036 8 0	286 11 2	13,969 15 4	0 9 11.3
Malpé .. { Bombay	6,660	2,210 14 7	523 2 0	246 3 0	112 10 0	3,092 13 7	0 7 5.1
{ Goa ..	3,053	1,544 8 6	165 8 0	237 10 6	57 14 0	2,005 9 0	0 10 6.1
Mulki .. { Bombay	10,382	2,082 4 0	999 8 0	384 5 0	297 7 2	3,763 8 2	0 5 9.5
Mangalore Do.	216,171	56,985 2 5	21,478 9 7	15,910 2 1	4,571 5 8	98,945 3 9	0 7 3.8
Cannanore Do.	62,608	19,117 15 11	4,344 14 11	10,048 7 10	1,520 11 10	35,032 2 6	0 8 11.4
Tellicherry Do.	87,264	32,374 9 10	7,827 4 0	16,451 2 0	2,725 8 0	59,378 7 10	0 10 10.6
Badagara Do.	25,112	6,990 1 8	2,104 3 1	4,561 2 0	1,546 5 8	15,201 12 5	0 9 8.2
Quilandi Do.	8,685	3,049 14 1	1,179 7 9	1,119 0 0	316 9 1	5,664 14 11	0 10 5.2
Calicut .. Do.	513,396	1,42,196 0 0	62,038 0 7	50,207 11 2	25,280 13 7	2,79,722 9 4	0 8 8.6
Beyppore .. Do.	23,796	8,544 0 0	3,122 0 0	3,351 0 0	1,114 0 0	16,131 0 0	0 10 10.2
Ponáni .. Do.	220,735	63,635 11 9	21,035 4 0	32,129 12 0	6,926 12 0	1,23,727 7 9	0 8 11.6
Cochin .. Do.	11,641	2,948 1 9	1,501 9 4	2,043 9 5	220 0 2	6,713 4 8	0 9 2.8
Total .. { Bombay	1,250,033	3,57,338 10 9	1,31,533 14 3	1,40,597 7 5	45,296 8 8	6,74,766 9 1	0 8 7.6
{ Goa ..	34,263	15,651 3 0	2,104 5 8	3,331 2 11	433 3 7	21,519 15 2	0 10 0.6

78. It will be seen from the above statement that as in the previous year the prime cost of Bombay salt at Calicut is considerably higher than that of Madras salt at Madras. The former is, however, able to compete with the latter at Coimbatore, Salem and Bangalore. This may have been partly due to the slightly inferior quality of the Madras salt noticed in paragraph 150 *infra*, but the difference in the quality of the two articles was not so great as to produce any marked change in the course of trade. The true cause of the competition, ascertained after prolonged local inquiries instituted by Mr. Crole in person, is the greater lightness of the Bombay salt as compared with the Madras article, together, no doubt, with the unnecessarily high price of the latter. The Bombay trade has taken advantage of the situation and has flooded the market with its light salt. In order to compete effectively, the following eight Bombay factories have devoted themselves to the production of very light salt:—

- | | |
|--------------------|---------------|
| 1. Bassin. | 5. Karanja. |
| 2. Morah | 6. Bayi. |
| 3. Trombay | 7. Ballappur. |
| 4. Bombay (Sivri). | 8. Manel. |

79. The salt sent from the above factories to this Presidency ranges from 22½ to 25 measures per maund, while the heavy Madras salt measures from 19 to 21 only. The consumer is deceived into buying the Bombay in preference to the Madras salt, as shown in the following example.

In Erode the established selling price of salt is 2 annas and 8 pies per measure of 144 tolas. Owing to the competition of

Madras salt.		RS.	A.	P.
Cost price of a waggon-load of 270 maunds at Madras, at Rs. 2-13-3 a maund ..	763	9	6	
Trainage to Erode at 5 annas 1 pie a maund ..	85	2	6	
Loading and stitching at Madras ..	3	4	0	
Cartage from Erode railway station to Merchant's godown ..	2	8	0	
Total ..	855	2	0	
Cost of 1 maund =	3	2	8	

Bombay salt.		RS.	A.	P.
Cost price at Calicut of a waggon-load of 270 maunds, at Rs. 3-1-0 a maund ..	826	14	0	
Trainage to Erode at 5 annas 3 pies a maund ..	88	9	6	
Loading and stitching at Calicut ..	3	0	0	
Broker's charges at 1 rupee for every Rs. 100 worth of salt ..	8	0	0	
Cartage from Erode railway station to Merchant's godown ..	2	12	0	
Total ..	929	3	6	
Cost of 1 maund =	3	7	0	

		RS.	A.	P.
* 1 maund { = 21 measures of Madras salt at ..	As. 2½ = 3	8	0	
{ = say 24 measures of Bombay salt at ..	As. 2½ = 4	0	0	
† Since the number of measures in which he gets a Bombay maund amounts to 1½ of a Madras maund.				

payment to Government of a tax of Rs. 2-8-0, but in the instance cited he is made to pay Rs. 2-14-0, and taking an extreme case of Madras salt at 19 and Bombay salt at 25 measures to the maund, which may easily occur, the tax is equivalent to no less than Rs. 3-4-8. The justice of permitting such a system apart, it seems hardly necessary to dilate on what it means to the poor. The difference between paying 25 times 2 annas 8 pies, and 19 times, for the same quantity of salt, is as grave as it is palpable, but it fully explains the declared intention of the Erode merchants to turn their attention exclusively to Bombay salt whenever the stock at the Madras Depot is sold out. The profits on the retail sale of Bombay salt are at present from 6 to 11 annas on a maund, which can be laid down at Erode at not more than Rs. 3-7-0. The cost price, moreover, is probably exaggerated.

80. The above instance, which is only one of many, clearly shows how the effect of retail sale by measurement (which has been often condemned) can operate to increase the price of salt in many cases to a greater extent perhaps than any other causes of dearness.

81. It will be conceded that the consumer is the person on whom Government intends to levy the tax. It is equally undeniable that Government calculates this tax on a certain weight of what is supposed for the purposes of revenue to be common salt (sodium chloride). The salt worker is paid for making it by weight, the licensee disposes of it to the capitalist by weight, the credit merchant passes it out of the factory by weight, the railway carries it to its destination by weight, and the Government bases its calculations of consumption per head on weight. Yet the consumer is forced to take it by measure, owing to a custom of the trade which prevails in the south of India alone. The sole result of this is to enable the trader to make an unfair profit, first, by the well-known tricks of measurement, and, secondly, by the difference between the real and the assumed ratio of bulk to weight.

82. With a view to guard the interests of the consumer who is now made to pay a higher tax than that intended by Government in a way which is not to be discerned from any statistics of revenue or gathered from official figures, the Board advocated the adoption of legislation to compel retail sale of salt by weight instead of by measurement and pointed out that, unless this simple remedy was speedily introduced, permanent injury would be inflicted on a most important local industry, which, as above shown, is being heavily handicapped.

83. In view of the various legislative expedients which have to be resorted to in order to protect the consumer in England from the artifices of the tradesman, the Board is able to see little force, and even less justice, in the argument which has been started against the proposed change to the effect that the Indian purchaser ought to be able to protect his own interests, and that trade relations must be left to mutual adjustment. Experience has abundantly shown that neither thing happens. The consumer, who in this instance is the tax-payer also, and who, in that capacity, ought to be the peculiar care of the Government, is, as a fact, left entirely at the mercy of the trader and the bazaarman, and it is abundantly clear that the incidence of the excise duty on salt is thereby rendered capricious and unequal. The worst of it is, that it is precisely that class of the population who from their position are least able to protect themselves, namely, the inhabitants of districts inland, who suffer most severely from this cause, and who must always pay dearest for their salt under any circumstances.

84. Government, however, considered that there were no sufficient grounds for adopting this recommendation and that any interference in the matter would induce evils greater than those sought to be remedied.

85. In regard to the competition of Bombay salt in the Ceded Districts reference is requested to paragraph 118 *infra*.

CHAPTER VII.—STOCKS AND ISSUES.

86. Appendix G. shows the quantity of salt in hand, the quantity received by manufacture, import, &c., and the quantity expended during the year at each factory, depot and port. An abstract is appended.

86-A. In a still more condensed form the figures are :—

	Actual stock on hand on April 1, 1890.	Received in 1890-91, exclusive of transfers.	EXPENDED IN 1890-91.			Actual stock on hand on April 1, 1891.
			Passed into consumption.	Wastage written off.	Total.	
Government salt	MDS. 13,28,138	(a) MDS. 16,54,830	MDS. 10,21,978	MDS. 43,350	MDS. 10,65,328	MDS. 18,96,935
Excise "	66,93,276	(b) 70,69,451	59,30,538	3,64,155	62,94,693	75,22,662
Imported "	..	12,64,872	12,64,872	..	12,64,872	..
Total ..	80,21,414	99,89,153	82,17,388	4,07,505	86,24,893	94,19,597

(a) Inclusive of 1,62,525 maunds of Excise Salt of which 1,44,225 maunds were purchased by Government for supply to fish-curing yards and 18,300 maunds for supply to French Government.

87. The stocks of Government salt in the Presidency at the end of the year show an increase of more than $5\frac{1}{2}$ lakhs of maunds and those of Excise of more than $8\frac{1}{4}$ lakhs of maunds, making a total increase of nearly 14 lakhs. Taking both Government and Excise salts together, the stock in hand at the end of the year under report on the East Coast was sufficient, according to the average rate of sales for home and inland consumption during the last 3 years, to last for 16·7 months against 14·2 months at the end of the preceding year as shown below :—

Sub-division.	Stock at end of 1890-91.	Average sales for home and inland consumption during the last 3 years.	Period for which stock in column 2 should suffice.	Period for which stock at end of 1889-90 was estimated to last.	Increase or decrease.
	MDS.	MDS.	MONTHS.	MONTHS.	MONTHS.
Chatrapur	2,94,222	5,84,019	6·0	6·5	— 0·2
Chicacole	12,68,577	7,39,917	20·6	21·7	— 1·2
Masulipatam	10,92,595	5,60,686	23·4	22·4	+ 0·9
Nellore	11,07,621	8,65,798	15·3	13·3	+ 2·0
Chingleput	35,59,160	19,36,033	22·0	13·8	+ 8·2
Negapatam	7,47,488	8,96,386	10·0	6·1	+ 3·9
Tinnevelly	12,52,118	11,00,082	13·7	17·0	— 3·4
Total ..	* 93,21,781	66,82,921	16·7	14·2	+ 2·5

* Exclusive of 97,816 maunds kept in West Coast depôts for fish-curing purposes.

88. The net increase of $2\frac{1}{2}$ months' supply was principally contributed by the Chingleput Sub-division, in which manufacture was assisted by the exceptionally favourable character of the season.

89. The salt imported by sea on private account showed an increase of 44,409 maunds as compared with the previous year. Of this, 44,240 maunds were duty-paid and 169 maunds duty-bearing. The increase in the duty-paid imports was on the West Coast and was due to the successful competition of Bombay Salt with the Madras article consequent on the comparative lightness of the former, which, as already explained, places the latter at a considerable disadvantage in the local markets. The increase in the duty-bearing imports is too small to need explanation.

90. The duty-paid imports amounted to 12,84,494 maunds as per manifests, of which 12,50,033 maunds were imported from the Bombay Presidency and 34,263 maunds from Goa into South Canara and Malabar. The wastage in transit in these consignments amounted to 21,268 maunds or 1·66 per cent., and the actual quantity landed to 12,63,028 maunds, of which 3,49,880 maunds were cleared in South Canara and 9,13,148 maunds in Malabar. A consignment of 198 maunds was imported at the port of Madras. Details will be found in Appendix H.

91. The duty-bearing imports amounted to only 1,646 maunds.

Issues.

92. There was a decrease of 74,163 maunds in the total quantity of salt issued during the year as shown below :—

	1889-90.	1890-91.	Increase or decrease.
	MDS.	MDS.	MDS.
Issued for home and inland consumption ..	80,22,466	79,23,468	— 98,998
Issued for fish-curing	1,75,111	1,96,425	+ 21,314
Sold to French Government	59,298	54,394	— 4,904
Issued for export	* 91,721	† 40,806	— 50,915
Miscellaneous	† 1,05,480	‡ 1,62,525	+ 57,045
Total ..	84,54,076	83,77,618	— 76,458

* Of this 81,037 and 40 maunds of duty-paid salt were exported to Calcutta and Rangoon, respectively, and 10,644 maunds sent to Travancore without payment of duty.

† Includes 71,821 maunds of excise salt purchased by Government for fish-curing purposes, 33,600 maunds for supply to French Government and 58 maunds lost in transit, &c., cost of which have been recovered.

‡ Exported to Calcutta.

§ Consists of 1,44,225 maunds purchased by Government for fish-curing purposes and 18,300 maunds for supply to French Government.

93. The issues of Government, Excise and Imported salt for home and inland consumption alone show a decrease of 98,998 maunds as detailed below :—

Sub-division.	1888-89.	1889-90.	1890-91.	INCREASE OR DECREASE AS COMPARED WITH 1889-90.	
				Quantity.	Per cent.
	MDS.	MDS.	MDS.	MDS.	
Chatrapur	5,48,937	6,24,796	5,39,643	— 85,153	— 13·6
Chicacole	7,57,798	7,26,539	7,48,123	+ 21,584	+ 3·0
Masulipatam	5,62,570	6,31,269	6,18,730	— 12,539	— 2·0
Nellore	8,79,945	8,35,427	9,52,480	+ 1,17,053	+ 14·0
Chingleput	18,91,646	19,53,835	17,13,892	— 2,39,943	— 12·3
Negapatam	8,19,375	9,08,519	8,71,981	— 36,538	— 4·0
Tinnevelly	11,70,587	11,23,285	12,15,357	+ 92,072	+ 8·2
Calicut	11,17,364	12,18,796	12,63,262	+ 44,466	+ 3·6
Total ..	77,48,222	80,22,466	79,23,468	— 98,998	— 1·2

94. The decrease in sales in the Chatrapur Sub-division was due to the restriction on the inland sales in Ganjam for want of sufficient stocks. The increase in the Chicacole Sub-division is attributed to the general reduction of prices adverted to in paragraph 70 *supra*, to the arrival of the Brinjaries in April instead of in March as usual, to the lightness of salt attracting the trade, and to the condition of the people having improved by the progress of railway works. The decrease in Masulipatam was due partly to the successful competition of Bombay with Madras salt at Warangal, owing probably to the disadvantageous position of the latter as regards the railway rate of carriage (an evil which has since been remedied, the railway rates having been equalised with effect from 1st April 1891) and partly to the diversion of trade to the Chinna Ganjam factory owing to a breach in the canal. The increase in Nellore was principally in the Kistnapatam factory and was due to the prices having been lowered by the Madras Salt Trading Company, in order to effect a clearance of their stocks and to the consequent diversion of trade from Madras. The decrease in Chingleput was due to the inferior quality of the salt sold at the depôt, to the capitalists holding back local stocks until the clearance of the salt at the depôt, to the almost unpassable state of Madras-Ennore road, to the unnavigable condition of the Buckingham canal, but most of all to the maintenance of unduly high prices. The decrease in Negapatam was caused by the diversion of trade in the Vedarniem salt to Tuticorin and Káyalpatnam consequent upon the comparative heaviness of the former and upon the high rate of cess fixed for Vedarniem. This accounts partly for the increase in Tinnevelly which was also due to the settlement of the disputes between licensees and capitalists in the Vattanam and Tuticorin circles, which arose in the previous year.

103. 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 thirty 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.
Year.	RS. A. P.	MAUNDS.	MAUNDS.	
1861-62	1 5 0	58,87,300	63,72,306	Duty raised March 1866.
1862-63		62,17,563		
1863-64		63,94,257		
1864-65		66,88,537		
1865-66	1 8 0	66,73,934	67,28,603	G.I.P. Railway opened to Nagpore. Duty raised October 1869.
1866-67		69,95,967		
1867-68		64,27,869		
1868-69		67,61,975		
1869-70	1 13 0	65,66,841	65,09,308	1871-72 (?) G.I.P. Railway opened to the Kistna river. November 1871, population of the Madras Presidency, Mysore and Coorg, 36,963,649.
1870-71		64,15,050		
1871-72		65,63,122		
1872-73		65,06,215		
1873-74	Official Year.	62,76,028	63,63,394	Nizam's State Railway opened October 1874.
1874-75		66,82,573		
1875-76		65,55,326		
1876-77		64,03,281		
1877-78	2 8 0	63,23,508	61,78,617	1876-78 (famine). Duty raised December 28, 1877.
1878-79		59,67,876		
1879-80		61,97,623		
1880-81		63,41,441		
1881-82	2 0 0	62,07,531	74,59,113	February 1881, population of the Madras Presidency, Mysore and Coorg, 35,535,313. Duty lowered March 1882.
1882-83		70,63,270		
1883-84		74,31,524		
1884-85		74,14,876		
1885-86	2 8 0	76,84,154	78,48,720	Duty raised January 19, 1888.
1886-87		77,01,739		
1887-88		77,00,724		
1888-89		77,48,222		
1889-90		80,22,466		February 1891, population of the Madras Presidency, excluding Mysore and Coorg, 35,633,206.
1890-91		79,23,468		

A diagram showing the fluctuation in the sales of the various sub-divisions during the past three years is annexed to Appendix G.

CHAPTER VIII.—DISTRIBUTION AND CONSUMPTION.

Total consumption.

* Figures as per column 12 of the stocks statement on pages 24 and 25	MDS.
Add imports from the Bombay Presidency and Goa via Southern Mahratta Railway, into Mysore	79,23,468
into the Madras Presidency	71,233
from Mysore do.	37,865
from Nizam's Dominions do.	12
Total	80,32,618

105. The following statement shows in detail the destinations to which, so far as is ascertainable from the accounts kept at the factories and depôts, all salt sold or imported in 1890-91 was transported for consumption :—

STATEMENT showing the Distribution of salt sold in, or imported into, the several districts of the Madras Presidency in 1890-91 according to Factory and Depot accounts.

Districts and Provinces declared for.	DISTRICTS OF SOURCE OF SUPPLY.													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjam		MDS. 2,60,939												
Vizagapatam		2,03,306												
Godavari			MDS. 5,601											
Kistna			4,09,355											
Nellore			6,558											
Chingleput and Madras														
South Arcot														
Tanjore														
Madras														
South Canara														
Malabar														
Bellary and Anantapur														
Cuddapah														
Kurnool														
North Arcot														
Salem														
Coimbatore, including the Nilgiris														
Trichinopoly, including Pudukota														
Central Provinces														
Bengal Presidency														
Orissa, including the Tributary Mahals														
Nizam's Dominions														
Mysore														
Total														

(a) Exports by sea.

(b) Imports by sea.

Distribution according to railway returns.

106. The following is an abstract of the salt traffic on the railways of the Presidency during 1890-91 :—

Abstract Statement showing the Salt Traffic on Railways in the Madras Presidency during the year 1890-91.

Districts consigned to	DISTRICTS SENT FROM											
	Kistna.	Nellore.	Chingleput.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Malabar.	Bombay Presidency.	Goa Territory.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13
Kistna ..	MDS. 2,766	MDS. 8,438	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. 53
Nellore ..	1,366	93,738	26,228	..	..	..	..	..	..	..	..	39
Cuddapah ..	..	5,400	10,163	..	..	..	..	..	..	..	1,263	..
Kurnool ..	32,674	89,638	89,956	..	..	..	..	..	417	8,429	..	3,117
Bellary and Anantapur ..	..	..	59,380	324	..	2	16	..	2,078	26,941	439	57
Chingleput ..	..	29,802	3,30,853	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	2,01,628	22,103	3,956	..	2	..	..	..	4	..
South Arcot ..	..	..	1,16,064	39,022	31,894	..	..	1,33,607	..	..	..	..
Salem ..	..	..	1,10,878	6,994	1,18,125	159	..	1,36,476	..	..	..	..
Coimbatore ..	..	..	..	17,622	1,18,770	880	..	..	..	..	..	..
Tanjore ..	..	..	47	482	3,514	6,290	3,45,708	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	162	98,947	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	1,73,129	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	33,680	3,246	67,987	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	448
Mysore Province ..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	1,00,311	3,240	..	..	..	..	..	..	..	..	..	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..
Goa Territory ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,37,117	2,30,256	11,46,138	86,547	2,76,570	7,493	6,19,967	5,06,912	5,741	1,03,357	1,706	3,714

Abstract statement showing the Salt Traffic on Railways in the Madras Presidency during the year 1890-91.—cont.

Districts consigned to	DISTRICTS SENT FROM—cont.										
	Bellary and Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
	14	15	16	17	18	19	20	21	22	23	24
Kistna ..	MDS. 150	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. 2,869	MDS. ..	MDS. ..	MDS. 2,869
Nellore ..	..	..	..	..	..	..	..	9,843	..	..	9,843
Cuddapah ..	..	159	..	..	..	..	..	1,21,853	..	443	1,263
Kurnool ..	..	..	..	..	..	..	..	60,468	597	3,117	1,20,147
Bellary and Anantapur ..	6,221	..	..	..	..	..	40	2,15,370	1,522	6,221	56,744
Chingleput ..	..	394	..	..	..	..	..	60,137	..	..	2,07,627
North Arcot ..	..	13,888	481	..	..	12	..	3,75,100	864	13,888	60,137
South Arcot ..	..	..	..	..	..	..	..	2,27,589	..	..	3,60,348
Salem ..	..	..	3,670	9,716	200	..	..	2,63,589	1,498	..	2,27,589
Coimbatore ..	..	..	196	11,147	3,384	..	..	3,70,125	9,938	3,670	2,58,421
Tanjore ..	..	..	..	..	6,760	..	..	1,48,954	7,248	11,147	3,49,040
Trichinopoly ..	..	..	..	198	62	..	..	2,92,669	..	6,760	1,48,954
Madura ..	..	..	..	..	..	..	..	3,55,058	..	..	2,78,661
Tinnevely ..	..	..	..	..	..	..	..	98,110	..	..	3,55,058
Malabar ..	..	..	..	..	..	..	..	1,73,129	2,766	..	1,73,129
Mysore Province ..	..	290	821	..	..	2,925	..	3,01,128	..	2,925	2,96,447
Nizam's Dominions ..	..	..	..	..	..	..	..	1,12,635	..	..	1,12,635
Bombay Presidency ..	..	..	..	..	..	2,744	..	3,269	..	..	3,269
Goa Territory ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	7,743	14,752	5,168	21,085	14,008	5,681	40	31,93,985	24,906	48,991	31,20,088

Corrected distribution.

107. The following results are obtained by correcting the factory declarations by the railway returns :—

Corrected Distribution Statement.													
DISTRICTS IN, OR FROM, WHICH SALT WAS SOLD OR SENT.													
Districts to, or for, which salt was sent or declared.	1	2	3	4	5	6	7	8	9	10	11	12	13
		Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Nellore.	Chingleput.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Bombay Pres- dency and Goa.	Mysore Princ.
		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Ganjam ..	..	2,60,939	5,601	..	..	..	..	..	..	..	..	..	..
Vizagapatnam ..	..	2,03,306	4,09,355	..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	6,558	3,59,012	2,158	32,016	..	..	..	..	..	..	..
Kistna ..	..	..	..	240	3,03,649	80,304	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	1,650	3,18,863	..	..	..	..	..	..	..
Chingleput and Madras ..	..	..	..	..	..	81,907	2,59,245	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	2,96,692	1,45,202	3,956	..	..	..	..
Tanjore ..	..	..	..	..	..	..	391	6,994	5,15,787	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	2	482	3,514	..	..	..	..
Madura ..	..	..	..	..	..	..	1	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ootacamund, including the Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly, including Pudukkōta ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Travancore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa, including the Tributary Mahals ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore and Coorg ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	8,66,212	4,21,554	3,98,658	4,67,600	8,64,955	15,12,967	2,13,209	7,40,300	2,32,193	9,83,364	13,72,360	40

* Inclusive of salt which must have gone by road to Mysore and Coorg for which figures are not available.

Kistna to Nellore.—The railway figures are 1,368; to this is added 284 maunds declared from the China Ganjam factory for Nellore.
Nellore to Cuddapah.—The railway figures are 93,738; to this is added 3,024 and 63,702 maunds declared for Cuddapah from the Pākala and Iskapalle factories, respectively.
Nellore to Kurnool.—The railway figures are 5,400 maunds; to this is added 62,242 and 8,844 maunds declared for Kurnool from the Pākala and Iskapalle factories, respectively.
Nellore to North Arcot.—The railway figures are 29,802 maunds; to this is added 27,235 maunds declared for North Arcot from the Tada factory.
Chingleput to South Arcot.—The railway figures are 3,80,853 maunds; to this is added 42,477 and 22,292 maunds declared for North Arcot from the Chinnampet and Cheyūr factories, respectively.
Chingleput to South Arcot.—The railway figures are 2,01,528 maunds; to this is added 97,164 maunds declared from the Chinnampet and Cheyūr factories, respectively.
Chingleput to Salem.—The railway figures are 1,16,064 maunds; to this is added 3,016 and 165 maunds declared for Salem from the Chinnampet and Cheyūr factories, respectively.
Chingleput to Trichinopoly.—The railway figures are 47 maunds; to this is added 650 maunds declared for Trichinopoly from the Chinnampet factory.

Corrected Distribution Statement—cont.

DISTRICTS IN, OR FROM, WHICH SALT WAS SOLD OR SENT—cont.													
DISTRICTS IN, OR FROM, WHICH SALT WAS SOLD OR SENT.													
Districts to, or for, which salt was sent or declared.	15	16	17	18	19	20	21	22	23	24	25	26	27
	Bellary and Anantapur.	Cuddapah.	North Arcot.	Kurnool.	Salem.	Coimbatore.	Trichinopoly.	Total.	Deduct salt sent out of the districts in which there are no salt sources.	Balance available for consumption within the district.	Resulting consump- tion per head of the population.*	Quantity avail- able for con- sumption within the district.	Resulting con- sumption per head of the population.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	LB.	MDS.	LB.
Ganjam ..	..	..	..	..	..	..	..	2,66,540	..	2,66,540	11-58	2,64,531	11-97
Vizagapatnam ..	..	..	..	..	..	..	..	6,12,661	..	6,12,661	18-04	5,90,741	19-56
Godavari ..	..	..	..	..	..	..	..	3,99,744	..	3,99,744	15-83	4,02,723	18-49
Kistna ..	..	..	..	..	..	..	..	3,84,396	..	3,84,396	17-07	4,14,082	22-00
Nellore ..	..	..	..	..	..	..	..	3,15,552	..	3,15,552	17-76	3,32,119	22-39
Chingleput and Madras ..	..	..	..	..	..	..	..	3,41,909	..	3,41,909	16-81	4,14,776	24-60
South Arcot ..	..	..	..	..	..	..	..	4,47,862	..	4,47,862	17-73	4,01,602	18-20
Tanjore ..	..	..	..	..	..	..	..	5,46,831	..	5,46,831	20-20	5,49,017	21-21
Tinnevely ..	..	..	..	..	..	..	..	5,75,678	..	5,75,678	18-16	6,05,702	22-98
Madura ..	..	..	..	..	..	..	..	4,62,317	..	4,62,317	19-84	4,25,810	20-61
South Canara ..	..	..	..	..	..	..	..	3,26,859	..	3,26,859	25-57	3,31,155	28-39
Malabar ..	..	..	..	..	..	..	..	6,02,620	..	6,02,620	18-78	5,68,451	19-77
Bellary and Anantapur ..	6,221	439	..	..	..	..	..	2,07,697	..	2,07,697	10-83	1,54,945	..
Cuddapah ..	465	1,263	..	..	..	..	..	1,38,131	..	1,38,131	..	1,38,954	10-47
Kurnool ..	258	18,742	..	..	..	..	..	1,46,572	..	1,46,572	..	85,309	20-32
North Arcot ..	..	..	..	..	..	..	..	4,52,352	..	4,52,352	17-09	4,49,072	20-32
Salem ..	..	..	..	..	..	..	..	2,65,165	..	2,65,165	11-12	2,76,448	14-22
Coimbatore, including the Nilgiris ..	..	..	..	..	..	..	..	3,49,040	..	3,49,040	13-68	3,78,950	17-83
Trichinopoly, including Pudukkōta ..	..	..	..	..	..	..	..	3,60,244	..	3,60,244	16-47	3,15,616	17-11
Travancore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa, including the Tributary Mahals ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore and Coorg ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	7,743	20,448	14,752	3,714	5,168	21,085	14,008	81,60,342	86,918	80,73,424	..	81,14,187	..

* In working out the consumption shown in this column the Census figures of 1891 have been adopted.

† This was transported from Cuddapah to Kurnool, via Kurnool-Cuddapah canal.

‡ Includes 40 maunds exported to Burma.

Tanjore to Trichinopoly and Pudukkōta.—The railway figures are 1,18,770 maunds; to this is added 66,068 maunds declared for Trichinopoly and Pudukkōta from the Kattumavadi factory.

Madura to Tanjore.—The railway figures are 159 maunds; to this is added 151 and 64 maunds declared for Tanjore from the Theethandathanam and Vattanam factories.

Madura to Trichinopoly and Pudukkōta.—The railway figures are 880 maunds; to this is added 1,463, 3,240 and 162 maunds declared for Trichinopoly and Pudukkōta from the Theethandathanam, Vattanam and Manakudi factories, respectively.

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

109. The sales from the factories in the Ganjam District showed a decrease * of more than 80,000 maunds. This was due to the restriction of inland sales at Ganjam during the greater part of the year owing to the threatened depletion of stocks. The trade with the Central Provinces underwent little variation. There was an increase † of 22,000 maunds in the sales for the Ganjam and Vizagapatam districts taken together. The sales from the Vizagapatam factories showed an increase ‡ of more than 16,000 maunds, of which 10,000 maunds were in the sales for Ganjam and Godáviri districts and the remainder in the sales for local consumption. This is attributed to the improved condition of the people brought about by the railway works in progress. The decrease § in the sales from Godáviri was due to the decrease in the export trade with Calcutta consequent upon a great fall of prices in the Calcutta market. Omitting exports there was an increase || of about 15,000 maunds in the sales for the consumption of the district, which is attributed to the abundance of stocks and to the facilities of distribution by canal. The total sales from Kistna showed an increase ¶ of 7,000 maunds, but the sales for the consumption of the district fell ** by 23,000 maunds.

This falling off, however, is more apparent than real and is due to more reliable information having been obtained during the year as to the destination of the salt which left the factories of the district.

110. No attempt has been made to work out the consumption of the four Northern districts for the reasons approved by Government in paragraph 14 of G.O., dated 21st November 1888, No. 807, Revenue.

111. The consumption †† in the rest of the Presidency, including the minor Native States, such as Pudukóta and Banganapalle and also Mysore and Coorg, is given below :—

	1889-90.	1890-91.
	MDS.	MDS.
Total sales and imports in the whole Presidency (exclusive of exports by sea)	80,22,466	80,32,618
Deduct—		
Salt declared for consumption in the four Northern districts	16,62,077	16,63,341
Salt sent beyond the Presidency	6,35,316	5,42,325
Total	22,97,393	22,05,666
Balance	57,25,073	58,26,952

112. This gives a rate of consumption of 14.79 lb. per head †† against 16.84 lb. for the preceding year. The variation in the rate of consumption is due to a larger population having been returned at the recent census than was calculated in previous years on the results of the Census of 1881.

113. For reasons explained in paragraph 104 of the last Administration Report, Mysore and Coorg and the two West Coast districts will be treated as one group. The rate of consumption for this group works out to 11.5 lb. per head against 12.55 lb. in 1889-90.

114. The imports of Bombay and Goa salt into the districts of South Canara and Malabar showed an increase §§ of more than 44,000 maunds as compared with the previous year (*vide* Appendix G, pages 120 to 123). This increase is, as already pointed out, due to the successful competition of the Bombay salt with the Madras article in Malabar, Coimbatore and Salem. There was an increase of 34,000 maunds in the consumption of Malabar itself, of 5,000 maunds in the railway consignments from Malabar to Salem and of

†† In calculating the rates of consumption in this chapter, the figures recorded in G.O., dated 1st April 1891, No. 246, Revenue, have been adopted.

20,000 maunds in those from Malabar to Coimbatore. The causes of this competition and the remedies proposed are dealt with in paragraphs 78 to 84 *supra*.

115. Excluding the four Northern districts and the two West Coast districts and Mysore and Coorg, the rate of licit consumption of the rest of the Presidency, including the Native States, was 15.99 lb. per head against 18.47 lb. in 1889-90.

116. Deducting about 86,000 maunds for the consumption of the minor Native states of Sandúr, Banganapalle and Pudukóta, the rate for the rest of the Presidency was 16.6 lb. against 18.49 lb. for 1889-90. The apparent decrease is again due to the rate of increase in population

having been found to be twice as great as that estimated during the Census of 1881—*vide* paragraph 2 of the letter from the Superintendent of Census Operations, recorded in G.O., dated 1st April 1891, No. 246, Revenue.

	Quantity in column 24 of statement on page 35.	Population.
	MDS.	Persons.
Chingleput, including Madras	3,41,909	1,587,279
South Arcot	4,47,852	2,159,786
Tanjore	5,46,831	2,227,514
Madura	5,76,878	2,608,150
Tinnevely	4,62,317	1,917,624
North Arcot	4,52,352	2,178,226
Salem	2,65,165	1,962,566
Coimbatore, including Nilgiris	3,49,040	2,099,233
Trichinopoly, including Pudukóta	3,50,244	1,750,343
Total	37,91,388	18,490,721
Deduct for Pudukóta	80,948	373,010
Balance	37,10,440	18,117,711

118. As desired by Government in paragraph 13 of its order of 24th September 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 :—

Years.	Bellary and Anantapur.	Cuddapah.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
1878-79	88,333	71,392	286,415	238,132	222,284	104,702
1879-80	132,145	105,150	281,237	222,204	271,358	112,804
1880-81	172,146	106,878	290,899	250,951	293,012	112,655
1881-82	170,094	104,131	280,405	211,059	282,116	118,758
1882-83	220,340	111,471	311,974	191,036	324,148	186,551
1883-84	265,766	117,355	323,399	204,548	338,083	230,204
1884-85	258,034	113,660	362,798	251,813	328,017	304,900
1885-86	273,884	119,393	392,984	296,504	347,416	343,432
1886-87	255,417	109,177	378,495	292,566	323,402	249,911
1887-88	256,560	115,374	380,092	248,575	339,614	296,588
1888-89	216,206	114,320	363,076	244,611	335,351	302,571
1889-90	154,681	132,690	373,556	270,085	379,358	278,650
1890-91	207,627	120,147	360,348	258,421	349,040	278,661

The increase in the rail-borne consignments to Bellary and Anantapur was due to the importation of large quantities of Bombay salt into the Ceded districts by the Southern Mahratta Railway. The statistics of salt traffic received from this Railway show that 29,019 maunds were received into Bellary and Anantapur and 8,846 into Kurnool from Bombay and Goa. The rail-borne consignments to Trichinopoly do not show any variation. The decrease in North Arcot does not imply a decrease in consumption, as, according to the corrected distribution statement, the quantity available for consumption in the district shows an increase. The decrease in Cuddapah is more than counterbalanced by an increase * in Kurnool from which large quantities of salt must have found its way into Cuddapah by road. Taking the

* *Vide* corrected distribution statement.

Salem and Coimbatore districts individually, there is a decrease, but the total consumption according to the corrected distribution statement of the whole block of the four districts together, viz., North Arcot,

Salem, Coimbatore and Trichinopoly, shows a variation of only a little over 3,000 maunds. The decrease in Salem and Coimbatore districts was to a certain extent apparently due to large stocks of the previous year in which there was an increase.

119. There was considerable improvement in the consumption of licit sea salt in Pudukóta. The declarations for this State from the Kuttumavadi factory of the Adirámpatnam Circle and from the Vattanam, Theethandathanam and Manakudi factories of the Vattanam Circle amounted to 56,096 and 3,406 maunds, against 34,962 and 10,290 maunds, respectively, in 1889-90. There was thus an increase of 14,250 maunds in the aggregate as compared with the previous year. Besides this salt, which goes to Pudukóta by road, the deliveries at the Manapárai railway station from Negapatam, Trichinopoly, Dindigul and Tuticorin are assumed to have been wholly intended for consumption in that State as suggested in G.O., dated 23rd November 1889, No. 942, Revenue. These deliveries amounted to 21,446 maunds in the aggregate, against 23,328 maunds in 1889-90. The rate of consumption per head was therefore 17·83 lb. against 18·67 lb. in 1889-90.

120. The preventive operations in the Pudukóta State are noticed in paragraphs 175 to 184 *infra*.

121. The Board is unable to discover that any portion of the apparent falling off in consumption of the Presidency is traceable to the somewhat unfavorable character of the agricultural season during the period under review.

CHAPTER IX.—REVENUE AND EXPENDITURE.

122. The total receipts of salt revenue under all heads amounted to Rs. 191,95,523 as detailed below:—

Receipts.

122. The total receipts of salt revenue under all heads amounted to Rs. 191,95,523 as detailed below :—

Sub-division, &c.	RECEIVED FOR GOVERNMENT SALT SOLD				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	7,28,275	72,745	..	1,922	..	6,12,575	12,075	14,27,592
Chicacole	3,03,069	23,855	..	5,009	18	15,52,835	29,368	19,14,154
Masulipatam	27,065	3,572	98	3,889	..	16,12,525	5,537	16,52,686
Nellore	5,70,247	42,657	..	2,265	..	21,28,825	8,598	27,52,592
Chingleput (Madras)	..	..	3,394	2,481	3,505	54,18,247	94,929	55,22,556
Negapatam	2,59,570	20,619	..	2,994	5	22,29,443	26,170	25,38,801
Tinnevelly	..	..	..	12,315	20	32,38,529	25,125	32,75,989
Calicut	..	..	2,287	1,01,235	611	..	6,539	1,10,672
Arcot	..	..	..	..	..	..	397	397
Commissioner	..	..	..	..	..	..	74	74
Deputy Commissioners	..	..	..	..	..	..	10	10
Total	18,88,226	1,63,448	5,779	1,32,110	4,159	167,92,979	2,08,822	191,95,523

123. Compared with the receipts of 1889-90, there was a net increase of Rupees

Net increase in receipts as compared with previous year.

Increase in—	RS.
(1) Value of salt sold for fish-curing ..	15,828
(2) Customs duty	488
(3) Excise do.	21,11,802
(4) Miscellaneous receipts	26,018
Total	21,54,136

Deduct decrease in—

(1) Receipts on account of Government salt sold for home and inland consumption Duty	2,72,841
(2) Receipts on account of Government salt sold for home and inland consumption Cost price	27,085
(3) Value of salt sold to French Government	25,212
Total	3,25,138

Net increase

penditure on licensees' works, many of which were executed by the department on behalf of the licensees.

124. The decrease under duty and cost price of Government salt sold for home and inland consumption was due to the restriction of inland sales at Ganjam during the greater part of the year (from January to October 1890) owing to the threatened depletion of stocks at that factory. The decrease under sales to French Government was due to the figures in the last administration report including the realizations for 1888-89 and to the whole value of the salt issued in 1890-91 not having been realized within the year.

Cash and credit transactions.

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

	MONOPOLY.			EXCISE.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
Total value of salt sold	MDS. 7,70,887	RS. 19,27,219	RS. 1,63,448	MDS. 59,28,516	RS. 1,48,21,289
Deduct value of salt sold on credit during the year	20,876	52,189	..	28,42,404	71,06,002
Total cash sales	7,50,011	18,75,030	1,63,448	30,86,112	77,15,287
Add realizations on account of salt sold on credit both before and during the year	5,278	13,196	..	36,31,076	90,77,692
Total	7,55,289	18,88,226	1,63,448	67,17,188	1,67,92,979

* Includes Rs. 1,32,110 and Rs. 5,779 sale-proceeds of salt sold for fish-curing and supplied to French Government respectively.

126. Of the total receipts, Rs. 98,91,654 * were realized on account of Government salt sold and Excise salt removed on cash payment, and Rs. 90,90,888 on account of salt issued on credit both before and during the year. The quantity issued on credit is noted below:—

				MDS.	RS.
Chatrapur	Excise	..	..	17,118	42,780
Chicacole	Excise	..	..	1,40,766	3,51,914
Masulipatam	Excise	..	..	4,31,697	10,79,240
	Government	..	..	20,664	51,659
Nellore	Excise	..	..	3,22,188	8,05,469
	Government	..	..	212	530
Chingleput	Excise	..	..	10,84,012	27,10,029
Negapatam	Excise	..	..	2,47,808	6,19,520
Tinnevelly	Excise	..	..	5,98,820	14,97,050
Total				28,63,280	71,58,191

127. Of the above sum, Rs. 45,13,567 were collected within the year and

Decline in credit transactions.

+ 1889-90	MDS. 39,09,098
1890-91	28,63,280
Decrease	10,45,818

Rs. 26,44,624 were outstanding at its close. Rupees 45,77,321 were realized on account of salt issued in the preceding year. Except in the three northern sub-divisions, there was a decline † in the total credit transactions during the year. The amount of credits granted in the Nellore, Chingleput, Negapatam and Tinnevelly sub-divisions fell by 11,35,009 maunds as shown below:—

				1889-90.	1890-91.
				MDS.	MDS.
Nellore	Excise	..	..	4,72,039	3,22,188
	Government	..	..	1,486	212
Chingleput	Excise	..	..	16,27,442	10,84,012
Negapatam	Excise	..	..	4,00,315	2,47,808
Tinnevelly	Excise	..	..	8,86,767	5,98,820
Total				33,88,049	22,53,040
				— 11,35,009	

128. This abnormal increase in the cash, and decrease in the credit, sales is due to the high rates of premium * at which Government promissory notes were sold during the year. Those who already had Government paper deposited for salt credits became anxious to dispose of it, and those who had not, preferred buying salt for cash, and disposing of their notes otherwise. For instance, in the months of May and June 1890, there was such a sudden withdrawal of promissory notes deposited with the department and a corresponding clearance of credits before the expiry of the usual period of six months, that the realizations on account of previous credits in those two months amounted to over 25 lakhs of rupees, although the amount of credits which actually fell due was only 16 lakhs, and instead of the paper taken out being re-invested as might be anticipated, the sale of salt for cash continued throughout the year. The result of this rise in the price of Government paper has been that part of the revenue which would under ordinary circumstances have been collected in 1891-92 was paid during the year under report.

Cause of the decline.

* Four per cents. rose from 102 in April 1890 to 106 in January 1891.
Four-and-a-half per cents. rose from 103 in April 1890 to 108 in January 1891.

129. The following abstract shows the salt revenue of the Presidency for 1890-91 as compared with that of previous years :—

Sub-divisions.	Average of five years (1881-82 to 1885-86).	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	Difference between 1889-90 and 1890-91.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	28,43,711	13,23,045	13,11,379	15,37,024	16,68,558	14,27,592	— 2,40,966
Chicacole	17,44,223	15,77,242	15,77,242	17,95,355	18,89,857	19,14,154	+ 24,297
Masulipatam	15,46,262	9,05,426	10,61,402	13,79,956	15,69,721	16,52,686	+ 82,965
Nellore	13,32,015	21,51,566	19,02,214	21,36,570	19,25,512	27,62,592	+ 8,27,080
Chingleput (Madras) ..	40,86,503	38,36,552	41,20,791	45,47,077	49,32,330	55,22,556	+ 5,90,226
Negapatam	24,12,007	17,54,245	17,78,465	21,56,470	23,67,225	25,38,801	+ 1,71,576
Tinnevely	17,80,447	19,35,488	22,12,735	25,34,075	29,17,894	32,75,989	+ 3,58,095
Calicut	1,52,453	1,02,003	99,673	87,864	94,696	1,10,672	+ 15,976
Arcot	432	269	242	381	397	16	— 267
Commissioner and Deputy Commissioners..	1,384	5,778	203	389	351	84	— 267
Total ..	141,54,782	137,58,758	140,64,373	161,75,022	173,66,525	191,95,523	18,28,998

All the sub-divisions, except Chatrapur, show an increase of revenue, due in some cases to larger realizations on account of salt sold on credit in the previous year, but chiefly to the increase of cash transactions referred to in the last preceding paragraph. The decrease in Chatrapur was due to the decrease in sales consequent on the restriction on the inland sales at Ganjam for the greater part of the year.

130. 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 and to Rangoon, the comparison stands as follows :—

Year.	REVENUE REALIZED				Total.	Deduct duty on exports to Bombay and Bengal Presidencies and to Rangoon.	Net Revenue.
	In Madras.	In Bombay.	In Goa.	In Calcutta.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1878-79	1,46,32,145	12,47,193	..	..	1,58,79,338	..	1,58,79,338
1879-80	1,67,33,395	9,94,440	..	..	1,67,27,835	42,125	1,66,85,710
1880-81	1,66,43,359	12,94,115	30,830	..	1,69,68,304	55,365	1,69,12,939
1881-82	1,47,29,165	12,10,537	84,880	..	1,60,24,582	4,175	1,60,20,407
1882-83	1,39,08,525	14,13,376	85,060	..	1,54,06,961	1,508	1,54,05,453
1883-84	1,38,55,159	15,95,036	1,14,946	..	1,55,65,141	50,162	1,55,14,979
1884-85	1,37,98,795	16,92,378	59,134	..	1,55,50,307	264	1,55,50,043
1885-86	1,44,82,272	17,49,022	80,650	12	1,63,11,956	1,148	1,63,10,808
1886-87	1,37,58,758	21,21,914	76,408	40	1,59,57,120	270	1,59,56,850
1887-88	1,40,64,373	21,47,310	1,01,136	20	1,63,12,839	80	1,63,12,759
1888-89	1,61,75,022	26,99,885	1,00,385	..	1,89,75,292	1,10,475	1,88,64,817
1889-90	1,73,66,525	29,61,845	85,620	..	2,04,13,990	2,02,692	2,02,11,298
1890-91	1,91,95,523	30,73,963	84,085	17	2,23,53,588	1,02,015	2,22,51,573

131. Including the abkari charges and the pay and contingencies of the establishments employed in Orissa, the total charges amounted to Rs. 21,65,615 * as compared with Rs. 19,82,002 * in 1889-90. Details according to sub-divisions are given in Appendix J. Of this, Rs. 4,70,540 are debitable to Excise and Rs. 1,10,496 † represent the charges due to the transfer of the salt administration of Orissa to this Presidency. Deducting these, the net charges dbitable to the Madras Salt Department amount to Rs. 15,84,672, which compare as follows with those of the preceding year :—

Items.	1889-90.	1890-91.
<i>Establishments.</i>		
Permanent	8,63,833 *	8,72,504 *
Temporary	35,102 *	31,972 *
Boat	561	566
Assistants to Chemical Examiner ..	1,368	1,464
<i>Allowances.</i>		
Travelling allowance	53,834	60,790
Houses-rent allowance of Assistant Commissioners and Inspectors ..	3,933	3,994
<i>Supplies and Services.</i>		
Law charges	318	..
Rewards	36,062	27,279
Freight and other charges for export and import of salt	43,604	31,615
Charges for destroying spontaneous salt ..	652	387
Remittance charges	916	1,027
Charges for examining salt heaps	2,865	2,889
Charges for conveying salt to French Government.	8,215	6,678
Charges for fish-curing yards	14,668	18,691
Boat charges	219	331
Arms, accoutrements and ammunition	1,050	3,947
Purchase, repair and carriage of tents	7,712	14,486
Works for revenue and general purposes ..	83,716	1,00,750
Other items including compensation for suppression of manufacture of salt	12,559	14,304
<i>Contingencies.</i>		
Postal charges	13,229	14,158
Telegram charges	1,676	1,527
Rents, rates and taxes	2,357	2,392
Office expenses and miscellaneous	12,612	17,247
<i>Salt purchase and Freight.</i>		
Purchase of salt, manufacturer's share	1,30,439	1,56,417
Conveying and storing salt	10,019	20,883
Cost and repair of salt-weighing machines ..	10,460	20,700
Cost of gathering spontaneous salt	807	..
Works for manufacture and storage of salt ..	1,26,854	1,47,750
Sundry miscellaneous charges	12,274	9,924
Total ..	14,91,914	15,84,672

132. Compared with 1889-90, the cost of the department increased * by Rs. 92,665. The increase under "Permanent establishments" is due to the transfer of certain fish-curing yards from the temporary to the permanent list and to the proportionate expenditure debitable to "Salt" having increased owing to the additional establishments sanctioned for the new circles opened during the year. The decrease under temporary establishment is due partly to the first of the two causes above mentioned and partly to the temporary line guards not having been employed in the Tuticorin factories where

* Excluding the pay of the establishment in the Trade Department of the Board's office, which is debitable to "Scientific and Other Minor Departments."
† The difference between this and the figure in paragraph 39 of the Orissa Salt Administration Report for 1890-91 (vide special appendix) is due to certain adjustments made since the submission of that report.

there was no manufacture during the year. The only other heads which call for explanation are those noted in the margin. The increase under travelling allowance was due to better itineration. The introduction of the new Salt Act during the year led to a decrease in the number of salt cases and consequently to a decrease in the amount of rewards disbursed. The decrease under the head "Freight, &c., for export and import of salt" was due to the amount payable to the contractor for the transport of salt to the West Coast not having been disbursed until after the close of the year under review, owing to a delay in the settlement of his accounts. The decrease in the "Charges for conveying salt to French Government" is due partly to the smaller quantity of salt supplied to that Government during the year under review and partly to the delay in the adjustment of accounts with the French Government in 1889-90 which resulted in a larger amount being shown as conveying charges in that year. The increase under "Charges for fish-curing yards" was due to the expansion of fish-curing operations. The increase under "Arms and accoutrements" and "Purchase, &c., of tents" was due to the formation of new circles and to the renewal of arms and tents in several of the old circles. The increase under "Works" was due to the construction of additional platforms in the Chingleput factories and of quarters for the officers and establishment employed in them. The increase under "Salt purchase and freight" generally was due to a larger quantity of Government salt having been taken into store in the year under report than in the previous year. The increase under "Cost and repair of salt-weighing machines" was due to the supply of machines to the new factories and extensions and to the renewal of old machines in certain factories.

133. The total expenditure on works amounted to Rs. 2,48,500 against Rs. 2,10,570 in the previous year. The former figure includes Expenditure on works. Rs. 46,507 (debitable to "Provincial") expended on works executed by the department on behalf of the licensees, which will be recovered from them in the shape of cess, against Rs. 73,832 the corresponding expenditure in the previous year. The decrease in the expenditure on licensees' works during the year under report was due to their execution having been suspended for a time with reference to the orders of Government (since modified) directing that the licensees should be left to do their own works.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage.	Total.
1878-79	Rs. 42,461	Rs. 87,509	Rs. 1,29,970
1879-80	29,280	40,732	70,012
1880-81	37,051	50,033	87,084
1881-82	58,395	58,096	1,16,491
1882-83	86,329	52,890	1,39,219
1883-84	1,08,780	38,724	1,47,504
1884-85	67,381	30,241	97,622
1885-86	55,400	19,829	75,229
1886-87	55,099	15,081	70,180
1887-88	52,893	13,673	66,566
1888-89	77,519	49,501	1,27,020
1889-90	83,716	1,26,854	2,10,570
1890-91	1,02,399	1,46,101	2,48,500

135. The expenditure in each sub-division on each class of works is shown in Appendix K. An abstract is subjoined, from which items debitable to Orissa and to Excise have been excluded.

Classification.	New works.	Repairs.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
I. Works for revenue and general purposes—			
A.—Roads including compensation for land	4,702 5 10	1,366 8 6	6,068 14 4
B.—Other works—			
Compensation	639 5 7	.....	639 5 7
Protective works such as hedges, guard-houses, &c. ..	7,663 12 4	16,557 15 7	24,221 11 11
Offices and lines	36,586 6 8	18,425 5 7	55,011 12 3
Boats	2,777 2 10	3,168 8 0	5,945 10 10
Other works for public convenience	328 11 6	216 3 0	544 14 6
Sundry works	3,417 8 4	1,759 11 10	5,177 4 2
Total, Other works	51,412 15 3	40,127 12 0	91,540 11 3
Total, Works for revenue and general purposes ..	56,115 5 1	41,494 4 6	97,609 9 7
II. Works for manufacture and storage of salt—			
Compensation for land	26,653 13 5	.....	26,653 13 5
Irrigation channels (brine supply) including opening of bars	4,888 11 6	3,866 4 8	8,755 0 2
Platforms and drying grounds	59,047 9 4	382 8 2	59,430 1 6
Protective works	2,067 7 8	1,509 13 6	3,577 5 2
Store-sheds and gollahs	2,867 10 1	2,119 8 4	4,987 2 5
Sundry works	726 9 3	253 10 3	980 3 6
Total, Works for manufacture and storage of salt ..	96,251 13 3	8,131 12 11	1,04,383 10 2
III. Works executed on behalf of licensees—			
(a) Works for general purposes .. .. .	.....	4,788 15 9	4,788 15 9
(b) Works for manufacture and storage of salt .. ..	.....	41,717 9 2	41,717 9 2
Total, (a) and (b) .. .. .	.....	46,506 8 11	46,506 8 11
Grand Total	1,52,367 2 4	96,132 10 4	2,48,499 12 8

136. The proportion borne by the charges of the department to its receipts, and the net revenue realized during the year, as compared with the results obtained in the preceding eight years, are given below :—

Year.	Rate of duty.	Receipts.*	Charges.†	Percentage of charges to receipts.	Net revenue.
		RS.	RS.		RS.
1880-81	Rs. 2-8-0	169,12,939	16,54,579	9.78	152,58,360
1881-82	Rs. 2-8-0 to 10th March, afterwards Rs. 2.	160,20,407	15,75,656	9.83	144,44,751
1882-83 .. .. .	.....	154,05,453	16,82,913	10.92	137,22,540
1883-84 .. .. .	.....	155,14,979	16,49,132	10.62	138,65,847
1884-85	Rs. 2	155,50,043	16,38,676	10.53	139,11,367
1885-86 .. .. .	.....	163,10,808	12,77,445	7.83	150,33,363
1886-87 .. .. .	.....	159,56,850	13,03,635	8.17	146,53,215
1887-88	Rs. 2 to 18th January, afterwards Rs. 2-8-0.	163,12,759	12,40,707	7.605	150,72,052
1888-89 .. .. .	.....	188,64,817	13,68,295	7.25	174,96,522
1889-90	Rs. 2-8-0	202,11,298	14,91,914	7.38	187,19,384
1890-91 .. .. .	.....	222,51,573	15,84,579	7.12	206,66,994

* Taking credit for salt duty levied in Bombay.

† Including the cost of police guards. Since 1887-88 there has been no expenditure under this head.

137. The manufacturing and revenue receipts and charges of the year compare as follows :—

	Receipts.	Charges.	Percentage of charges to receipts.
	RS.	RS.	
Revenue	186,85,364	12,28,905	6.58
Manufacture	5,10,159	3,55,674	69.72
Total	191,95,523	15,84,579	.....

Cost of Government salt sold.

138. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions in 1890-91.

Items.	Ganjam.	Calingsapatam extension.	Karasa extension.	Balacherru.	Polavaram.	Perungudur extension.	Chinna Ganjam.	Kistnapatam extension.
1	2	3	4	5	6	7	8	9
Quantity manufactured	MDS. 409,570	MDS. 23,480	MDS. 19,498	MDS. 91,772	MDS. 38,269	MDS. 33,020	MDS. 182,124	MDS. 37,272
Gain by weighment	11	....	....	1	....	....	4	....
Miscellaneous	....	....	....	....	....	....	....	....
Total ..	409,581	23,480	19,498	91,773	38,269	33,020	182,128	37,272
Deduct wastage ..	8,924	42	394	5,198	663	615	23,419	....
Net quantity ..	400,657	23,438	19,104	86,575	37,606	32,405	158,709	37,272
Land assessment	Rs. A. P. 261 14 0	Rs. A. P. 50 0 9	Rs. A. P. 139 11 4	Rs. A. P. 49 8 0	Rs. A. P. 85 8 7	Rs. A. P. 166 0 0	Rs. A. P. 17 2 3	Rs. A. P. 57 3 2
Payment to manufacturers	45,675 5 0	2,935 0 0	1,949 12 9	8,603 10 0	4,145 12 11	2,751 10 8	15,177 0 0	3,571 14 5
Works for salt manufacture and storage	1,866 12 5	310 12 6	139 4 9	389 15 9	456 0 1	135 9 2	840 10 11	425 5 11
Conveying and storing salt	4,198 10 11	413 14 4	150 7 2	1,005 8 3	437 2 10	203 9 6	163 11 10	....
Net miscellaneous expenditure on other heads, including salt-weighing machines	1,747 7 8	516 5 2	510 2 1	512 14 4	123 9 2	310 1 2	692 7 3	161 8 2
Total ..	451 6 3	59 5 11	107 2 8	82 14 10	17 7 6	8 6 1	73 12 2	18 0 0
Cost per maund of net quantity above shown as brought into store	54,201 8 3	4,265 6 8	2,996 8 9	11,144 7 2	5,265 9 1	3,582 4 7	16,964 12 5	4,233 15 8
Number of maunds of salt sold	0 2 1-9	0 2 11-1	0 2 6-1	0 2 0-9	0 2 2-8	0 2 9-2	0 1 9-4	0 1 11-1
A. Cost of the same	253,089 0 0	1,568 0 0	382 0 0	110,558 0 0	12,451 0 0	5,588 0 0	208,122 0 0	....
B. Average period of the storage of the same.	34,661 7 9	286 10 4	59 14 2	14,389 13 10	1,737 15 2	617 0 1	23,196 14 10	....
C. Interest on cost at 4 per cent.	0 8 0	0 6 0	1 0 0	0 10 23	0 7 0	0 10 0	1 10 0	....
Total cost of salt sold (Lines A and C)	924 5 4	5 11 8	2 6 4	515 10 3	40 2 7	20 9 0	1,701 5 0	No sales.
Cost per maund of salt sold ..	Rs. 35,585 13 1	292 6 0	62 4 6	14,905 8 1	1,778 1 9	637 9 1	24,898 3 10	....
Cost per maund of salt sold ..	0 2 3	0 2 11-8	0 2 7-3	0 2 1-8	0 2 3-4	0 1 9-6	0 1 10-9	....

Items.	Dugazapatnam.	Merkanam extension.	Manambadi.	Vedarniem extension.	Adirampatnam extension.	Kattunavadi.	Vaippar.	Sevandalam extension.
	10	11	12	13	14	15	16	17
Quantity manufactured	MDS. 23,732	MDS. 66,073	MDS. 9,475	MDS. 104,215	MDS. 27,406	MDS. 106,540	MDS. 102,383	MDS. 115,513
Gain by weighment	....	10	142	....	....	2	61	....
Miscellaneous	....	....	....	....	....	....	....	....
Total ..	23,732	66,083	9,617	104,215	27,406	108,942	102,944	115,513
Deduct wastage ..	574	5,581	653	....	....	3,217	171	....
Net quantity ..	23,158	60,502	8,964	104,215	27,406	105,725	102,773	115,513
Land assessment	Rs. A. P. 1 12 0	Rs. A. P. 198 10 7	Rs. A. P. 111 3 10	Rs. A. P. 15 3 10	Rs. A. P. 31 8 0	Rs. A. P. 40 2 1	Rs. A. P. 13 10 8	Rs. A. P. 12 0 0
Payment to manufacturers	1,878 12 6	6,813 12 5	1,881 12 4	7,381 14 4	1,827 1 0	9,645 11 8	9,109 6 11	10,227 11 5
Works for salt manufacture and storage	113 10 0	297 13 3	167 8 2	70 6 0	166 1 11	180 3 11	1,147 5 1	461 12 2
Conveying and storing salt	27 3 0	710 13 4	281 1 10	62 4 9	....	....	....	....
Net miscellaneous expenditure on other heads, including salt-weighing machines	103 12 11	385 6 10	86 0 4	9,579 7 8	65 15 1	....	523 11 7	2,070 0 1
Total ..	29 3 6	....	3 7 6	....	....	35 5 0	29 2 6	27 4 8
Cost per maund of net quantity above shown as brought into store	2,184 5 11	8,406 8 5	2,021 2 0	17,109 4 7	2,090 10 0	9,901 6 8	10,823 4 9	12,798 12 4
Number of maunds of salt sold	0 1 5-8	0 2 2-6	0 3 7-3	0 2 9-8	0 1 2-6	0 1 5-9	0 1 8	0 1 9-3
A. Cost of the same	20,977 0 0	38,074 0 0	18,619 0 0	....	85,407 0 0	7,962 6 9	....	....
B. Average period of the storage of the same.	1,994 11 10	5,671 7 0	4,198 15 6	....	7,962 6 9	....	....	....
C. Interest on cost at 4 per cent.	0 8 0	0 5 25	1 1 0	No sales.	No sales.	0 4 10	....	No sales.
	53 5 4	110 5 7	182 0 0	....	....	115 0 0	....	....
Total cost of salt sold (Lines A and C)	2,048 1 2	5,781 12 7	4,380 15 6	....	....	8,077 6 9	....	....
Cost per maund of salt sold ..	0 1 6-7	0 2 5	0 3 9-2	....	....	0 1 6-2	....	....
Cost per maund of salt sold ..	....	....	....	....	....	....	....	....

CHAPTER X—QUALITY OF SALT.

139. In selecting samples of salt from factories for chemical analysis, the system described in paragraph 127 of the last Administration Report was followed during the year.

140. Appendix K shows the results of all the analyses which have been made since chemical tests have been applied. The total results for the Presidency, taking into account the quantity of salt manufactured at each factory from which samples were taken, are embodied in Appendix L. The following abstract, extracted from Appendix L., shows comparative results for two years :—

Constituents.	1889.		1890.	
	Government salt.	Excise salt.	Government salt.	Excise salt.
Sodium chloride	93.7	92.6	94.1	92.5
Magnesium chloride	1.7	2.6	2.0	2.8
Do. sulphate	0.1	0.4	0.3	0.5
Calcium salts	2.3	2.4	1.8	2.1
Insoluble matter	1.8	1.6	1.3	1.6

141. It will be seen that the quality of the Government salt shows a slight improvement as compared with the previous year so far as the percentage of sodium chloride and calcium salts is concerned, though the proportion of magnesium salts has slightly increased. The quality of Excise salt is about the same as in the previous year.

142. Of the Government factories and extensions, Ganjam produced the best salt in the Presidency and Dugarápatnam and the Karasa extension produced the worst. The salt of Polavaram and the Sevandakulam extension was of very good quality and ranks next to Ganjam. That of the Penu-guduru extension shows satisfactory improvement over last year. The Chinna Ganjam salt deteriorated slightly. There was a large percentage of dirt in the produce of the Vedarniem and Merkanam extensions. The Kattumavadi salt was good, but it has failed to maintain its old reputation of being the best salt in the Presidency. The salt of other factories was of fair average quality.

143. To turn to Excise Factories. The quality of the Surla salt greatly improved during the year. It would have been still better if more attention had been paid to the elimination of bitters.

144. In the Chicacole Sub-division, an improvement in quality will be noticed in the Naupada and Calingapatam salt, especially in that of the latter factory which hitherto had a very bad reputation for producing dirty salt. The salt of Kuppili, Konada and Bimlipatam appears to have been scraped from over-dense brine. This has been pointed out to the local officers.

145. The quality of salt in the Masulipatam Sub-division, as a whole, was not so satisfactory as could be wished. With the exception of Penu-guduru, where a much better article was produced during the year than in any of the preceding years, the salt of all the factories deteriorated in quality. The Mogultur and Nizampatam factories produced an inferior article which contained a large proportion of dirt. The Mogultur salt was the dirtiest in the Presidency.

146. In the Nellore Sub-division, the quality of salt deteriorated at all the factories during the year. There are traces of scraping from over-saturated brine. The local officers have been warned to pay greater attention to the elimination of bitters and to the use of condensers in the current season.

147. In the Chingleput Sub-division, as a whole, the salt produced was of average quality. The Kattur and Vayalur factories produced a somewhat dirty article. The quality of salt in the Merkanam Circle during the year was better than in the preceding year.

148. In the Negapatam Sub-division, no samples were received from the Kudikadu and Manavari stations. The local officers have been warned to guard against omissions of this kind in future. All the factories except Adirampatnam produced an inferior and dirty article. The practice of scraping from over-dense brine appears to have been prevalent throughout the sub-division.

149. Except in the Kuttanguli factory, there has been no improvement in the quality of salt in the Tinnevely Sub-division. Traces of scraping from over-dense brine are noticeable in almost all the factories of this sub-division. The local officers of the Negapatam and Tinnevely sub-divisions have been warned to pay particular attention to the proper use of condensers.

150. Six samples of the Bombay and one sample of Goa salt imported on the West Coast, and one sample of the Bombay salt sold at Warangul were analysed during the year. The results of analysis of these samples are shown in the subjoined table. For facility of comparison, the results of analysis of samples from the Vayalur, Ennore and Covelong circle factories with which the Bombay salt from the West Coast generally competes, and those of the Pandraka, Manginapudi and Nizampatam factories with which Bombay salt competes at Warangul, are also given in the table. It will be seen that the quality of salt in the Vayalur, Ennore and Covelong Circle factories is but slightly inferior to that of the West Coast Bombay salt, the former containing more dirt than the latter. The Goa salt on the other hand is decidedly inferior to the Madras article. The Bombay salt sold at Warangul is superior to the Mogultur and Manginapudi salt, but the Pandraka salt nearly approaches it in quality. This is due to greater attention being paid to improve the quality of the salt at Pandraka :—

		CHEMICAL ANALYSIS.							
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
		In-organic.	Organic.						
Bombay Salt from	Mangalore Circle	0.770	0.130	94.687	1.583	0.702	..	1.691	0.437
		0.540	0.130	93.896	2.568	0.299	..	2.304	0.263
		0.730	0.160	92.850	3.080	..	1.077	1.579	0.524
	Kandapur Circle	0.680	0.150	95.114	1.837	..	0.270	1.822	0.147
		Calicut Circle	0.690	0.150	94.480	1.758	..	0.481	1.701	0.740
Goa Salt from	Kandapur Circle	0.880	0.100	92.342	3.493	..	0.673	2.065	0.447
Bombay Salt sold in	Warangul	3.130	0.270	91.612	2.384	..	0.176	2.308	0.220
		0.820	0.140	95.109	1.841	..	0.051	1.458	0.581
Salt manufactured at the factories of the Vayalur, Ennore and Covelong circles.									
Kattur	..	2.231	0.170	92.501	2.033	0.627	..	2.066	0.372
Vayalur	..	2.580	0.138	93.421	1.198	0.501	..	1.735	0.427
Puludiwak	..	1.586	0.154	92.307	2.705	0.257	0.043	2.439	0.509
Attiput	..	1.623	0.174	92.243	2.978	..	0.254	2.268	0.460
Vallur	..	1.860	0.153	92.429	2.827	..	0.262	2.308	0.161
Vadasamanjeri	..	1.440	0.081	92.789	2.593	0.396	0.274	2.066	0.361
Covelong	..	1.240	0.258	93.713	2.077	0.124	0.323	1.771	0.494
Salt manufactured at certain factories of the Masulipatam Sub-division.									
Mogulur	..	5.617	0.293	90.398	1.055	0.526	..	1.623	0.488
Manginapudi	..	0.910	0.090	93.586	2.198	0.101	0.212	2.307	0.596
Pandraka	..	2.177	0.196	94.629	1.135	0.123	0.097	1.226	0.507

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

151. Excluding unsuccessful searches, 30,977 cases, affecting 17,177 persons, of which 27,003 cases with 16,943 persons were reported during the year, were dealt with by the officers of the department.

Particulars for each sub-division are given in the following statement:—

Sub-division.	PENDING AT THE BEGINNING OF THE YEAR.		REPORTED DURING THE YEAR.		TOTAL.		INCREASE OR DECREASE IN 1890-91 AS COMPARED WITH 1889-90.		PERCENTAGE OF INCREASE OR DECREASE IN COLUMNS 8 AND 9.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11
Chatrapur .. { 1890-91. 63 1 235 171 298 172	{ 1889-90 .. 340 7 397 192 737 199						— 439	— 27	— 59.5	— 13.5
Chicacole .. { 1890-91. 1,807 33 9,947 4,870 11,754 4,903	{ 1889-90 .. 2,076 90 11,733 5,735 13,809 5,825						— 2,055	— 922	— 14.8	— 15.8
Masulipatam. { 1890-91. 231 19 801 365 1,032 384	{ 1889-90 .. 365 16 982 556 1,347 572						— 315	— 188	— 23.4	— 32.8
Nellore .. { 1890-91. 18 1 47 48 65 49	{ 1889-90 .. 13 68 81 51 138 138						— 16	— 2	— 19.7	— 3.9
Chingleput.. { 1890-91. 601 3 2,044 1,382 2,645 1,385	{ 1889-90 .. 268 14 3,454 1,574 3,722 1,588						— 1,077	— 203	— 28.9	— 12.8
Arcot .. { 1890-91. 85 23 724 396 809 419	{ 1889-90 .. 169 4 718 562 887 566						— 78	— 147	— 8.8	— 25.9
Negapatam. { 1890-91. 431 75 4,664 4,061 5,095 4,136	{ 1889-90 .. 419 18 5,091 3,786 5,510 3,804						— 415	+ 332	— 7.5	+ 8.7
Tinnevelly. { 1890-91. 261 43 4,228 3,360 4,489 3,403	{ 1889-90 .. 303 73 3,755 3,091 4,058 3,164						+ 431	+ 239	+ 10.6	+ 7.5
Calicut .. { 1890-91. 477 36 4,313 2,290 4,790 2,326	{ 1889-90 .. 989 35 3,912 2,503 4,901 2,538						— 111	— 212	— 2.3	— 8.3
Total .. { 1890-91. 3,974 234 27,003 16,943 30,977 17,177	{ 1889-90 .. 4,942 257 30,110 18,050 35,052 18,307						— 4,075	— 1,130	— 11.6	— 6.2

152. It will be observed that, generally speaking, there was a falling off both in the number of cases and persons dealt with during the year. This was mainly due to the practical cessation of preventive operations for a period of over two months between the date (1st August 1890) on which the new Salt Act nominally came into force and that on which the notification regarding excavation or collection of salt-earth (first published in the *Fort St. George Gazette* on the 5th August 1890) acquired the full force of law by its republication under Section 80 of the Act for not less than two months in the several District Gazettes—*vide* G.O., dated 9th August 1890, No. 627, Revenue. The greater leniency of the new law must also in some measure have contributed to the decrease. In addition to the above general cause, the following special causes account for the variations in the several sub-divisions considered separately.

153. The decrease in detection in the Chatrapur Sub-division was nearly 59.5 per cent. in the number of cases and 13.5 per cent. in the number of persons. This is attributed by the Assistant Commissioner to the successful working of the preventive staff and to the favourable character of the season for agricultural operations, but the Deputy Commissioner ascribes it in a great measure to the general cause referred to in the preceding paragraph. The Board is inclined to share the Deputy Commissioner's view.

154. The decrease in the Chicacole Sub-division occurred mostly in the circles of the Vizagapatam district and is attributed to the following special causes:—

(a) the action of the District Magistrate (Mr. W. A. Willock) in issuing a circular warning village magistrates of their duties and responsibility as regards the suppression of salt crime;

(b) the improved condition of the poorer labouring classes (who are the principal salt offenders), brought about by the works connected with the East Coast Railway;

(c) the deterrent fines imposed by the magistracy on salt offenders; and

(d) the improved re-organization of preventive parties about the centres of salt crime in the district.

155. The decrease in the Masulipatam Sub-division was chiefly in the littoral taluks and was due in a great measure to the exemplary punishments awarded by the magistracy in the previous year. It is also possible that, owing to the introduction of the Tree-tax system into several taluks in the sub-division, a greater part of the time of preventive establishments than usual was devoted to abkari work. The local officers have, however, been directed to see that salt work is not neglected in favour of abkari work.

156. No satisfactory explanation suggests itself to the Board for the small decrease in the Nellore Sub-division except the general one given at para. 152 *supra*.

157. The decrease in the Chingleput Sub-division occurred chiefly in the Merkanum Circle and is accounted for by the transfer, in September last, of the portion of the Tindivanam taluk, formerly included in it, to the Tirukoilur Circle of the Arcot Sub-division. There is also reason to suppose that salt detection in the Vayalur Circle was not so good as it might have been. The Inspector has been warned that an improvement will be expected in the current year. There was a very satisfactory increase in detection in the Covelong Circle due to the commendable energy and personal exertions of Inspector Thurley.

158. The decrease in the Arcot Sub-division is the natural result of the passing of the new Salt Act, under which the manipulation of salt-earth is free in all the circles of the sub-division except Tirukoilur and portions of the Vellore and Conjeeveram circles. Owing to the inclusion in the Tirukoilur Circle of the greater part of the Tindivanam taluk, where salt crime is generally very rife, it might have been expected that that circle would show an increase in the number of cases, but owing in a great measure to the inefficiency of one of the officers who was in charge of the circle for a portion of the year, and who has since been dismissed for submitting false reports, detection would appear to have been very much neglected in that portion of the Tindivanam taluk which was recently transferred to the circle.

159. In the Negapatam Sub-division there was an increase in the number of persons dealt with though the number of cases reported showed a slight decrease as compared with last year. There was a falling off in detection in the Cuddalore, Tranquebar and Tanjore circles, while the Villupuram and Adirampatnam circles showed an increase. The decrease in the Cuddalore Circle is attributed by the Deputy Commissioner to the preventive officers paying greater attention to abkari than to salt cases which should be guarded against. The decrease in the Tranquebar Circle is reported to be due to the inadequacy of the sanctioned establishment to look after both salt and abkari work, the latter of which has considerably increased owing to the introduction of the Tree-tax system. Proposals for strengthening this establishment are under consideration. The falling off in Tanjore was due to the transfer of the Udayarpalaiyam taluk, which is notorious for salt crime, to the North Trichinopoly Circle. The increase in Villupuram was due to the efficient patrolling of the force employed on the frontier round Pondicherry and the vigilant supervision exercised by the circle officer. The increase in the Adirampatnam Circle was due to the transfer thereto of the portion of the Patukota taluk formerly belonging to the Vattanam Circle.

160. The improvement in detection noticed in the Tinnevelly Sub-division occurred chiefly in the Vattanam Circle and is reported to be due to the vigilant exertions of Mr. Borgen who was in charge of the circle for the greater part of the year. There was a marked falling off in the Morekolam Circle owing to the culpable laxity of supervision on the part of the officers in charge especially during the first-half of the year. The variations in other circles do not call for remarks.

161. In the Calicut Sub-division, there was an increase in the number of cases reported and a decrease in the number of persons involved therein. The decrease occurred principally in the two Trichinopoly circles owing to the following causes:—

- (a) Infliction of deterrent fines by the magistracy on salt offenders.
 (b) Co-operation of village magistrates in the suppression of salt crime.

The decrease in the North Trichinopoly Circle would have been greater than it was had it not been for the transfer thereto of the Udayarpálaiyam taluk from the Tanjore Circle. There was an increase in detection in the West Coast circles and in Coimbatore.

162. The following statement shows the disposal of the cases (including those pending on the 1st April), which came before officers of the department during the year :—

Disposal of cases.

DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.																						
Sub-division.	Pending at the beginning of the year and since reported during the year.	Released by Department.										Sent for trial.		Total disposed of.		Undetected scrapings of salt earth registered from 1st January to 31st December 1890 written off.		Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.		
		I.		II.		III.		IV.		Total released after warning.		Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	
		Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.	Cases.	Percentage.											
		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Chatrapur	1890-91 .. 172	2	0.7	22	7.4	..	..	5	1.7	29	9.8	139	48.6	168	56.4	115	38.6	283	95.0	15	5.0	
	1889-90 .. 199	14	6.2	36	6.2	..	..	3	0.4	63	8.5	134	18.2	197	26.7	115	38.6	674	91.4	63	8.6	
Chicacole	1890-91 .. 4,903	280	2.3	1,313	11.2	1	0.0	93	0.8	1,687	14.3	3,147	26.8	4,834	41.1	4,876	41.5	(a) 9,746	82.9	2,008	17.1	
	1889-90 .. 5,825	1,763	12.7	1,400	6.2	6	0.0	1	0.1	3,066	22.2	2,624	19.0	5,690	41.2	6,240	41.2	(a) 12,002	86.9	1,807	13.1	
Masulipatam	1890-91 .. 1,032	8	0.8	161	15.6	9	0.9	16	1.5	194	18.8	169	16.4	363	35.2	423	41.0	(b) 790	76.5	242	23.5	
	1889-90 .. 1,347	10	0.7	195	14.3	3	0.2	21	1.6	229	17.0	265	21.9	524	38.9	572	42.5	(b) 1,116	82.9	231	17.1	
Nellore	1890-91 .. 65	..	..	3	4.6	..	..	1	1.5	4	6.1	17	26.2	21	32.3	25	38.5	(c) 47	72.3	18	27.7	
	1889-90 .. 81	..	..	6	7.4	..	..	6	7.4	4	6.1	30	37.0	38	44.4	27	38.3	(c) 63	77.7	18	27.3	
Chingleput	1890-91 .. 1,385	30	1.1	369	13.9	2	0.1	19	0.7	420	15.8	953	36.0	1,373	51.8	1,073	40.6	(d) 2,447	92.5	198	7.5	
	1889-90 .. 1,988	24	0.6	372	10.0	4	0.1	19	0.5	414	11.1	1,154	31.0	1,568	42.1	1,343	41.3	(d) 3,131	83.8	601	16.2	
Arcoot	1890-91 .. 809	11	1.3	55	6.8	7	0.9	9	1.1	82	10.1	320	39.6	402	49.7	373	46.1	(e) 775	95.8	34	4.2	
	1889-90 .. 887	14	1.6	122	13.7	..	..	4	0.5	140	15.8	401	45.2	541	61.0	259	28.2	(e) 802	90.0	85	9.6	
Negapatam	1890-91 .. 5,095	184	3.6	896	17.5	31	0.3	43	0.8	1,454	22.5	2,931	57.6	4,085	80.1	830	16.3	(e) 4,926	96.7	169	3.3	
	1889-90 .. 5,510	211	3.8	904	16.4	5	0.2	21	0.4	304	16.4	2,811	51.0	3,715	67.4	1,351	24.5	(e) 5,579	92.2	431	7.8	
Tinnevely	1890-91 .. 4,489	86	1.9	605	13.5	..	..	53	1.1	744	16.5	2,619	58.4	3,363	74.9	927	20.7	(f) 4,310	96.0	179	4.0	
	1889-90 .. 4,058	48	1.2	883	21.8	..	..	39	0.5	953	23.5	2,145	52.8	3,098	76.3	676	16.6	(f) 3,907	93.6	261	6.4	
Calicut	1890-91 .. 4,790	82	1.7	361	7.5	10	0.2	39	0.8	492	10.2	1,747	36.4	2,239	46.6	1,909	39.8	(g) 4,150	86.6	640	13.4	
	1889-90 .. 4,901	95	1.9	379	7.7	15	0.3	15	0.3	504	10.2	1,965	40.1	2,469	50.3	1,954	39.9	(g) 4,424	90.3	477	9.7	
Total	1890-91 .. 30,977	683	2.2	3,785	12.2	60	0.2	278	0.9	4,806	15.5	12,042	38.9	16,848	54.4	10,551	34.1	27,474	88.7	3,503	11.3	
	1889-90 .. 35,052	2,179	6.2	3,956	11.3	33	0.1	111	0.3	6,279	17.9	11,555	33.0	17,838	50.9	13,103	37.4	31,078	88.7	3,974	11.3	

(a) Inclusive of 36 cases written off in which the offenders absconded, died, &c., before inquiry.

(b) Do. 4 " do. do.

(c) Do. 1 case do. do.

(d) Do. 1 " do. do.

(e) Do. 11 cases do. do.

(f) Do. 20 " do. do.

(g) Do. 2 cases, 1 of which was written off and in the other the offenders were dealt with under saltpetre rules.

163. *Departmental releases under Head I (for being infirm persons, pregnant women and children).*—The total number of cases released under this head was 683 against 2,179 in the previous year. The decrease was almost entirely in the Chicacole Sub-division and was due to the figures for the last year having been abnormally high in consequence of the leniency shown to poor offenders on account of the scarcity which prevailed in the Ganjam district.

Releases under Head II (for possessing less than one seer of Contraband Salt or less than five seers of Salt-earth for the first time).—Although the actual number of releases under this head (3,785) shows a slight decrease over those of the preceding year, the relative proportion of these cases to the total number under disposal shows an increase. There was a large increase in the Negapatam Sub-division and a corresponding decrease in the Tinnevelly Sub-division.

Releases under Head III (on proof of ignorance or inadvertence).—The number of releases under this head was 60 against 33 in the preceding year. The increase was chiefly in the Villupuram Circle of the Negapatam Sub-division.

Releases under Head IV (want of proof).—The number of releases under this head shows a considerable increase over those of last year (278 against 111). The increase occurred in the Chicacole, Negapatam, Tinnevelly and Calicut sub-divisions and was principally due to a large number of cases arrested during the two months which immediately followed the introduction of the new Salt Act having had to be released. In some cases offenders had to be released under this head, either for want of sufficient evidence to warrant their being sent for trial, or owing to witnesses having retracted before investigating officers statements freely made before officers who made the arrests.

164. The annexed statement shows the number of cases in which arrests were declared illegal by the superior authority before whom they came up for adjudication or decision. The officials by whom the arrests were made are also shown in the statement. The officers of this department concerned in them have been suitably dealt with, and the Police and other officials have been reported to their respective departmental officers:—

Sub-division.	By department.	By Police.	By Village Magistrates.	Total.	Percentage to total number of cases disposed of.
Chatrapur	1890-91 1889-90	1 ..	..	1	0.1
Chicacole	1890-91 1889-90	3 2	1 ..	5	0.1
Masulipatam	1890-91 1889-90	5 1	1 ..	6	0.8
Nellore	1890-91 1889-90	..	Nil.	4	0.4
Chingleput	1890-91 1889-90	12 21	1 ..	13	0.5
Arcot	1890-91 1889-90	1 ..	1 ..	1	0.1
Negapatam	1890-91 1889-90	18 6	3 1	21	0.4
Tinnevelly	1890-91 1889-90	40 8	..	40	0.9
Calicut	1890-91 1889-90	18 14	9 ..	27	0.6
Total	1890-91 1889-90	97 56	1 1	113 63	0.4 0.2

There was, it will be observed, an increase of nearly 80 per cent. in the total number of illegal arrests as compared with the previous year. The increase occurred mostly in the Southern division where there was a general increase in the number of persons reported.

165. Twelve thousand and forty-two cases, or 38.9 per cent. of the total number of cases under disposal, were sent for trial by Inspectors during the year against 11,559, or 33.0 per cent. in 1889-90. The number of cases pending before officers of the department on the

31st March 1891 was 3,503 or 11.3 per cent. of the total number of cases under disposal during the preceding 12 months against 3,974 cases, or 11.3 per cent. on the corresponding date in 1889-90. The percentage in both the years was thus the same. But as the bulk of these cases are undetected scrapings of salt-earth, no correct estimate can be formed of the real extent of arrears unless the number of persons awaiting inquiry alone is taken into consideration. The following statement shows the number of such persons in the several sub-divisions:—

	1889-90. Persons.	1890-91. Persons.
Chatrapur	1	1
Chicacole	33	27
Masulipatam	19	12
Nellore	1	..
Chingleput	3	9
Arcot	23	12
Negapatam	75	37
Tinnevelly	43	17
Calicut	36	66
Total	234	181

The total number of persons showed a decrease of 22.7 per cent. as compared with the preceding year. The large increase in the Calicut Sub-division was due to the non-appearance of the accused within the close of the year.

166. Appendix N. shows the duration of cases pending at the close of the year and the average duration of cases disposed of during the year. Of the 181 persons whose cases were pending, the cases of 110 were pending less than one month, those of 24 for more than one month, but less than three months and those of 47 for more than three months. The general average duration of cases was nine days during the year against ten days in the preceding year for ordinary cases. In the following circles the average duration of ordinary cases was fifteen days or more:—

Circles.	Days.
Mogaltur	35
Bellary	43
Tirukoilūr	26
Madura	17
Tinnevelly	21
Kundapur	31
Calicut	18
Ponāni	15
Erode	32

The delay in the disposal of cases in the Mogaltur Circle was due partly to the circle officer having been constantly on circuit owing to the increasing tree-tax work. The delay in the Bellary Circle is attributed to the accused taking refuge in the adjoining native territory. That in Tirukoilūr was due to the inability of the circle officer to visit the interior of his charge as much as he ought to have done owing to the introduction of the Tree-tax system in the Tindivanam taluk. The high average in the Kundapur Circle was due to a larger number of cases having had to be disposed of than in the previous year and to the Inspector being single-handed. An Assistant Inspector has just been proposed for the circle, and it is hoped that greater promptitude in the disposal of cases will be shown hereafter. In the other circles the long duration of cases must be attributed to dilatoriness on the part of circle officers. On the whole, cases were more promptly dealt with than in the previous year, and this was due to the fact that several Assistant Inspectors were empowered to dispose of cases.

Proportion of cases sent for trial.

167. Taking into account only cases actually disposed of during the year, the proportion sent for trial, &c., is as shown below :—

Item.	1889-90.		1890-91.	
	Number.	Per-centage.	Number.	Per-centage.
Departmental releases	6,279	20.2	4,806	17.5
Sent for trial	11,559	37.2	12,042	43.8
Undetected scrapings written off	13,103	42.2	10,551	38.4
Undetected cases written off	137	0.4	75	0.3
Total	31,078	100.0	27,474	100.0

Classification of offences.

168. The following statement shows the classification of offences released departmentally and sent by Inspectors for trial before the magistracy :—

STATEMENT showing the Classification of offences against the Salt laws disposed of during 1890-91.

Sub-division.	I Possession of illicitly manu- factured salt (including fish cured with illicit salt.)	II Possession of spontaneous or swamp salt.	III Possession of earth-salt.	IV Possession of salt-earth.	V Possession of brine (with evi- dence of manufacture).	VI. POSSESSION OF CONTRAHAND SALT.		VII OFFENCES AGAINST THE SALT-PETRE RULES.		VIII Other offences against the salt laws.	Total.
						Illicitly remov- ed from a fac- tory.	Illicitly import- ed by land.	to Relating edible salt.	Other offences.		
	2	3	4	5	6	7	8	9	10	11	12
Chatrapur .. { 1890-91. .. 1	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.
1889-90 .. 2	2	37	116	10	2	..	..	..	..	..	168
Chicacole .. { 1890-91. .. 31	31	259	3,933	603	8	..	..	..	..	..	4,834
1889-90 .. 8	8	38	370	4,917	1	..	..	..	..	..	5,705
Masulipatam .. { 1890-91. .. 27	27	44	218	54	1	..	..	..	..	19	363
1889-90 .. 8	8	75	266	106	6	..	..	..	..	15	533
Nellore .. { 1890-91. .. 18	18	..	3	..	..	..	..	..	..	..	21
1889-90 .. 25	25	..	19	..	..	..	..	..	..	..	50
Chingleput .. { 1890-91. .. 18	18	229	217	862	47	..	..	..	..	..	1,373
1889-90 .. 5	5	520	110	882	63	..	..	..	..	..	1,580
Arcot .. { 1890-91. .. 7	7	119	232	33	10	..	..	..	..	1	402
1889-90 .. 305	305	203	32	..	..	..	..	..	..	..	541
Negapatam .. { 1890-91. .. 1	1	1,924	1,666	89	404	..	..	..	..	..	4,085
1889-90 .. 2	2	1,899	1,562	29	224	..	..	..	..	..	3,716
Tinnevely .. { 1890-91. .. 1	1	251	2,512	490	99	..	..	9	..	1	3,363
1889-90 .. 9	9	335	2,142	531	74	..	..	1	..	..	3,098
Calicut .. { 1890-91. .. 4	4	2	1267	723	189	2	3	..	..	14	2,239
1889-90 .. 9	9	16	1,667	672	30	8	27	3	..	61	2,501
Total .. { 1890-91. .. 25	25	568	6,379	8,243	1,124	13	422	36	3	35	16,848
1889-90 .. 41	41	1,001	6,611	9,196	711	9	245	30	1	76	17,921

* Removed from gollahs.

It will be seen that the bulk of the cases relates as usual to the possession of earth-salt, salt-earth and brine. There was a large decrease under "possession of spontaneous salt." This was in the Chingleput and Tinnevely sub-divisions and was due to the greater vigilance exercised by the preventive force in patrolling swamps. The increase under "illicitly imported by land" occurred chiefly in the Villupuram Circle, where a large number of petty cases of smuggling from French territory (Pondicherry) was detected in consequence of more efficient patrolling during the year.

Disposal of cases by Magis-
trates.

169. The following statement shows the disposal of salt cases by the magistracy during the year :—

Sub-division.	Pending trial on 1st April 1890 and since sent up for trial up to 31st March 1891.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1891.	
	Cases.	Persons.	Cases.	Percent- age.	Cases.	Percent- age.	Cases.	Percent- age.
1	2	3	4	5	6	7	8	9
Chatrapur ..	1890-91 .. 156	157	150	96.2	3	1.9	3	1.9
	1889-90 .. 156	156	136	87.2	..	..	17	10.9
Chicacole ..	1890-91 .. 3,631	3,634	3,252	89.6	9	0.3	(a) 368	10.1
	1889-90 .. 3,598	3,607	3,027	84.1	4	0.1	484	13.4
Masulipatam ..	1890-91 .. 194	195	165	85.1	3	1.5	26	13.4
	1889-90 .. 353	359	319	90.4	9	2.5	25	7.1
Nellore ..	1890-91 .. 17	42	17	100.0	..	..	..	..
	1889-90 .. 31	45	29	93.6	2	6.4	..	..
Chingleput ..	1890-91 .. 1,014	1,015	866	85.4	24	2.4	124	12.2
	1889-90 .. 1,233	1,240	1,156	93.7	16	1.3	61	5.0
Arcot ..	1890-91 .. 382	385	311	81.4	4	1.0	67	17.6
	1889-90 .. 465	466	397	85.4	6	1.3	62	13.3
Negapatam ..	1890-91 .. 3,119	3,120	2,852	91.5	18	0.6	(b) 246	7.9
	1889-90 .. 3,209	3,209	3,005	93.6	16	0.5	188	5.9
Tinnevely ..	1890-91 .. 2,712	2,715	2,607	96.1	6	0.2	(c) 93	3.5
	1889-90 .. 2,261	2,261	2,148	95.0	19	0.8	94	4.2
Calicut ..	1890-91 .. 2,030	2,045	1,659	81.7	7	0.4	(d) 363	17.9
	1889-90 .. 2,166	2,184	1,872	86.4	11	0.5	283	13.1
Total ..	1890-91 .. 13,255	13,308	11,879	89.6	74	0.6	1,290	9.7
	1889-90 .. 13,472	13,527	12,089	89.7	83	0.6	1,214	9.1

(a) Exclusive of 2 cases in which the offenders absconded before trial.

(b) Do. of 3 do. do. died do.

(c) Do. of 6 cases in 5 of which the offenders died and in one of which proceedings were stopped by the orders of the District Magistrate.

(d) Exclusive of 1 case transferred to the Madura Circle as the offence was committed in that Circle.

170. It will be seen that the percentages of convictions and acquittals to the total number of cases before the magistracy were exactly the same as in the preceding year. The percentage of acquittals to the number of cases convicted was only .69 against .77 in the preceding year. This extremely small percentage is satisfactory as evidencing very great care on the part of Inspectors in sending up cases for trial.

Taking into account only cases actually disposed of, the total percentage of acquittals in each of the last nine years is as shown below :—

1882-83	..	..	..	..	..	..	..	5.4
1883-84	..	..	..	..	..	..	..	5.9
1884-85	..	..	..	..	..	..	..	4.1
1885-86	..	..	..	..	..	..	..	2.5
1886-87	..	..	..	..	..	..	..	1.4
1887-88	..	..	..	..	..	..	..	1.0
1888-89	..	..	..	..	..	..	..	0.6
1889-90	..	..	..	..	..	..	..	0.6
1890-91	..	..	..	..	..	..	..	0.6

It will be noticed that the percentage of acquittals has been steadily decreasing from 1882-83.

171. The total number of cases pending before the magistracy was almost the same as in the last year. The only sub-division in which it appears to have been unduly high was Calicut.

Pendency of cases before
Magistrates.

Rewards. 172. The amounts granted as rewards in each sub-division are shown below :—

Sub-division.	1889-90.	1890-91.
	RS.	RS.
Chatrapur	835	453
Chicacole	6,760	8,113
Masulipatam	1,758	535
Nellore	323	225
Chingleput	3,261	2,041
Arcot	2,452	659
Negapatam	7,982	5,693
Tinnevely	5,561	4,159
Calicut	7,130	5,401
Total ...	36,062	27,279

It will be seen that there was a decrease of Rs. 8,783 in the total amount of rewards granted as compared with the previous year. The amount of rewards disbursed generally depends upon the importance of the cases detected, and the variations do not, therefore, necessarily follow the variations in the number of cases.

173. The marginal statement shows the number of cases of resistance to officers of the department in the execution of their duty. The total number of cases shows a decrease as compared with the preceding year. In most of these cases convictions were obtained. In a few cases the peons attacked received injuries of a more or less serious nature which necessitated their detention in the hospital for some time.

174. The quantities of contraband articles dealt with are shown in the following statement :—

QUANTITIES of contraband articles recovered.

Sub-division.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
Chatrapur	0 6 40	66 16 0	5 38 14	73 27 68	.. ..	2 18 70
Chicacole	1 11 60	5 8 23 $\frac{1}{2}$	48 12 71 $\frac{1}{2}$	2,398 9 43 $\frac{1}{2}$	.. ..	89 25 47 $\frac{1}{2}$
Masulipatam	0 35 53	8 29 52	2 28 18 $\frac{1}{2}$	114 16 60 $\frac{1}{2}$	0 18 0	8 14 13
Nellore		93 39 0		0 16 0		.. ..
Chingleput	4 8 57	125 21 56	27 20 71	235 29 63		19 29 7
Arcoot		7 33 41	23 10 44	86 1 67		10 18 62
Negapatam	15 11 14 $\frac{1}{2}$	7 18 42	525 9 76 $\frac{1}{2}$	961 5 77		61 5 67
Tinnevely	0 36 53	50 34 63 $\frac{3}{4}$	287 15 62	245 15 13	1 26 20	28 24 65 $\frac{1}{2}$
Calicut	0 22 4	0 5 59	111 11 66 $\frac{3}{4}$	343 12 31	5 38 40	66 26 9
Total	23 12 41 $\frac{1}{4}$	366 7 16 $\frac{1}{8}$	1,031 28 24 $\frac{1}{4}$	4,458 15 22 $\frac{3}{4}$	8 2 60	287 3 21

There was a decrease under all items except saltpetre. The decrease under "spontaneous salt" is satisfactory and occurred chiefly in the Chingleput and Tinnevely sub-divisions, due to the more efficient patrolling of the preventive force and to the special measures adopted in the Morekolam Circle and mentioned in paragraph 149 of the last Administration Report. The cause of the large increase under this head in the Chatrapur sub-division, which occurred in the Surla Circle, is under investigation. The decrease under other heads follows the general decrease in detection referred to in paragraph 152 *supra*.

Preventive operations in Pudukóta. 175. The results of the operations of the salt preventive force in the Pudukóta State are embodied in the following statement :—

[illegible]

b) Includes 9 undetected cases written off.

(a) Undetected scrapings written off.

176. As promised by the Salt Superintendent in the previous year (*vide* para. 159 of the last Salt Administration Report), undetected scrapings of salt-earth were regularly registered during the year. The total number of such cases reported from 1st April 1890 up to the end of the year was 1,155. All these cases have been written off.

177. The number of cases and the number of persons involved were 2,362 and 1,252, respectively, against 1,599 and 1,716 in 1889-90. The increase in the number of cases as compared with 1889-90 is more apparent than real, for the figures of 1890-91 include undetected scrapings (1,155), while those of 1889-90 did not.

Excluding, therefore, the undetected scrapings from the figures of 1890-91, it will be found that the number of cases reported during the year was only 1,207 against 1,716 in 1889-90. This great falling off is attributed by the Deputy Commissioner to the development of licit consumption in the State, as evidenced by the increased sales in factories under the facilities afforded for the poorer classes in the interior to purchase the sea-salt.

178. Of the 1,252 persons involved, 280 were released after warning and 966 persons were sent for trial. The cases of only 6 persons were pending at the close of the year.

179. Of the persons sent for trial before magistrates, only 26 or 2·6 per cent. were acquitted against 4 per cent. in 1889-90. This decrease is satisfactory. The proportion is, however, still much higher than in the British territory. It will no doubt diminish as the department gets more experience and cases are more carefully sifted before being sent up for trial.

180. The incidence of fines imposed on salt offenders was Rs. 1-13-2 against Rs. 1-13-11 in 1889-90. The fines appear to be fairly deterrent.

181. The average duration of cases before Inspectors was 4 against 3 in 1889-90. Though there was a slight increase in the duration, it is still normal and reflects credit on the enquiring officers.

182. The quantities of contraband articles dealt with were as follows:—

	1889-90.			1890-91.		
	MDS.	S.	T.	MDS.	S.	T.
Salt-earth ...	230	8	21	157	22	13
Earth-salt ...	25	19	19	24	10	5
Brine ...	49	6	11	38	24	1

The decrease in the quantity dealt with follows that in detection above adverted to.

183. There were 4 cases of illegal arrest and 1 case of assault during the year. The Petty Officers concerned in the former were warned and the assailant in the latter was convicted by the magistrate.

184. The conduct of the preventive force is reported to have been generally satisfactory. The retail prices of salt in the Pudukóta State varied from 11 to 12 measures per rupee during the year under report.

CHAPTER XII.—MISCELLANEOUS.

185. During the year 4,507 heaps were stored and 4,004 sold. Of the latter, 1,551 were heaps stored in 1890-91. Of the heaps stored, 1,180 or 26·18 per cent. were tested during the year as follows:—

By Assistant Commissioners ...	91	heaps or 2·02 per cent.
„ Inspectors ...	230	„ or 5·10 „
„ Assistant Inspectors ...	859	„ or 19·06 „
Total ...	1,180	„ or 26·18 „

* By Inspectors ...	110	heaps or 2·44 per cent.
„ Assistant Inspectors ...	239	„ or 5·30 „
Total ...	349	„ or 7·74 „

The above figures are inclusive of 349 heaps or 7·74* per cent. of the quantity stored, which were tested immediately after storage.

Four hundred and three heaps of those stored in 1890-91 and 5 heaps of those stored in previous years were tested by re-storage as follows:—

	HEAPS.	HEAPS.
By Assistant Commissioners ...	81	4
„ Inspectors ...	121	1
„ Assistant Inspectors ...	201	...
Total ...	403	5

Inspectors and Assistant Inspectors personally stored 885 heaps or 19·63 per cent. of the total number of heaps stored.

It will be observed that there was an increase in the reweighments made during the year under report as compared with 1889-90. This is due to the increased attention paid by local officers to this important part of their duty. The centage of heaps stored by Inspectors and Assistant Inspectors taken together during the year has also shown a satisfactory improvement on last year. No reweighments were made by Deputy Commissioners for reasons explained in paragraph 163 of the last Administration Report.

186. During the year under report, 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 sub-division for the last three years. In the Nellore, Chingleput and Negapatam sub-divisions, there has been a decrease in operations, which is ascribed to unfavourable weather and other local causes. This decrease, however, is more than counterbalanced by an increase in the other sub-divisions; 196,426 maunds of salt, which realized Rs. 1,32,114, were sold during the year against 175,111 maunds and Rs. 1,16,278, respectively, in the preceding year. Deducting from the realizations the cost of the salt and the expenditure incurred on account of buildings, establishments and contingencies amounting to Rs. 1,16,925, there was a profit of over Rs. 15,188 during the year under report. The expenditure incurred during the year increased by Rs. 7,961 as compared with the previous year, which was due to the expansion of operations and to the conduct of fish-curing experiments on a larger scale.

Sub-division.		WEIGHT OF FISH CURED.		
		1888-89.	1889-90.	1890-91.
		MDS.	MDS.	MDS.
Chatrapur ...	29,180	30,734	34,110	
Chicacole ...	90,433	70,477	101,980	
Masulipatam ...	42,838	40,650	42,179	
Nellore ...	42,592	38,317	37,233	
Chingleput ...	40,311	47,211	42,854	
Negapatam ...	47,007	45,716	35,661	
Tinnevely ...	137,230	141,563	153,162	
Calicut ...	703,165	769,390	919,233	
Total ...	1,132,756	1,184,058	1,366,412	
Tons ...	41,611	43,496	50,194	

contingencies amounting to Rs. 1,16,925, there was a profit of over Rs. 15,188 during the year under report. The expenditure incurred during the year increased by Rs. 7,961 as compared with the previous year, which was due to the expansion of operations and to the conduct of fish-curing experiments on a larger scale.

187. Experiments in fish-curing were conducted in all the sub-divisions. About 2,452 maunds of fish were cured with 397 maunds of salt at a cost of Rs. 3,033-10-0 and the realizations amounted to Rs. 3,335-3-2.

188. Further details will be found in the report on fish-curing operations separately submitted.

189. During the year under report 2,378 factories for the manufacture of crude saltpetre and 39 refineries were worked, against 2,149 factories and 41 refineries in the preceding year. The increase under the former head was chiefly in the Masulipatam and Nellore sub-divisions and is

attributed to the withdrawal of certain restrictions imposed by the Board in previous years in the interests of revenue on the issue of saltpetre licenses in certain localities in these sub-divisions. The decrease under the latter is trifling and calls for no remark.

190. The receipts on account of license fees, fines, &c., amounted to Rs. 6,039 and the expenditure, which consists solely of the pay of the amins employed for the supervision of the refineries, to Rs. 5,779-1-0, against Rs. 5,485-8-0 and Rs. 5,816-11-10, respectively, in the preceding year. It is satisfactory to observe that the saltpetre industry has become financially a self-supporting one.

191. The subjoined table shows the quantities of refined saltpetre and of edible salt produced in the refineries during the last two years and also the proportion borne by these substances to the crude saltpetre expended in their manufacture during these periods:—

Sub-division.	Circle.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	PERCENTAGE OF OUTTURN	
						Of refined to crude saltpetre expended.	Of salt to crude saltpetre expended.
Masulipatam	Ellore (a)	1889-90..	MDS. 600	MDS. 230	MDS. 134	38.30	22.3
		1890-91.	722	288	134	39.88	18.56
		1889-90..	7,222	2,404	1,934	33.20	26.77
		1890-91.	2,585	1,152	596	44.56	23.05
Nellore	Venukonda (b)	1889-90..	3,843	1,241	1,000	32.29	26.02
		1889-90..	2,538	728	1,334	28.68	52.56
		1890-91.	75	39	31	52.00	41.33
		1889-90..	3,161	1,288	1,144	40.74	36.19
Tinnevelly	Madura	1890-91.	3,565	1,469	1,262	41.20	35.39
		1889-90..	16,669	6,127	6,412	36.75	38.46
		1890-91.	16,012	5,109	6,025	31.90	37.62
		1889-90..	2,559	972	860	37.98	33.60
Calicut	North Trichinopoly	1889-90..	2,380	1,002	573	42.10	24.07
		1890-91.	3,100	1,281	801	41.32	25.83
		1889-90..	12,400	5,575	4,095	44.95	33.02
		1890-91.	11,799	5,038	4,067	42.69	34.46
Arcot	South Trichinopoly	1889-90..	536	251	134	46.82	25.00
		1890-91.	421	237	83	56.29	19.71
		1889-90..	248	51	61	20.56	24.59
		1890-91.	..	..	..	..	..
Cuddapah		1889-90..	45,754	17,656	15,821	38.58	34.57
		1890-91.	44,681	16,826	14,859	37.65	33.25

(a) This circle formed during the year under report comprises a portion of the Mogaltar circle as previously constituted.

(b) This circle was formed from certain taluks formerly comprised in the Bezvada circle.

(c) This circle was only recently constituted. The refineries included therein were originally in the Coimbatore and South Trichinopoly circles.

192. It will be observed that the percentages of refined saltpetre and of edible salt produced out of crude saltpetre expended during the year show but little variation as compared with last year—except in the Kanuparti Circle, where no inference of any kind can be drawn from the results, as the refinery was in operation for only 18 days during the year.

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

194. Appendix O shows the lands acquired by the officers of the department during the year.

195. The records of the department are reported to be in good order. The subjoined statement shows the fees realized during the year on applications for the search of documents in the records of the local salt offices and the Board's office. The total fees amounted to Rs. 45-8-0.

Division, Sub-division, &c.	Amount realized.		
	RS.	A.	P.
Chicacole	..	..	..
Masulipatam	..	..	..
Chingleput	..	..	..
Negapatam	..	..	..
Tinnevely	..	..	..
Board's office	..	..	..
Total	45	8	0

196. The service books have been written up and completed in accordance with the Standing Orders.

197. The department has, as a whole, worked satisfactorily during the year. No names among the upper ranks occur to the Board for special mention. Among the junior members, Probationary Inspector Mr. A. S. Kearns and Assistant Inspector Mr. B. Hawkins have somewhat specially distinguished themselves by good hard work.

(Signed) C. M. MULLALY,
Acting Secretary to the Commissioner
of Salt, Abkari and Separate
Revenue.

OFFICE OF THE BOARD OF REVENUE,
SEPARATE REVENUE,
Madras, dated 25th August 1891.

APPENDICES.

STATEMENT showing the sanctioned strength of the Establishments of the Salt and Abkari Department, Madras Presidency (including Orissa), on the 31st March 1891.

No. 1.—ESTABLISHMENTS of the Commissioner, Deputy and Assistant Commissioners.

Division, Sub-division or Board's Office.	CLERKS AND ACCOUNTANTS ON RUPEES																MENTALS ON RUPEES.								Cost per annum.
	200 to 250.	150 to 200.	100 to 150.	100	85	80	75	70	60	50	45	40	35	30	25	20	15	10	8	7	6	5			
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24		
1																								25	
Balasore ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	RS. 2,268	
Chattrapur ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	2,268	
Chicasole ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	2	..	1	3	2	1	..	2,448	
Masulipatam *	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	(a)	2	..	1	3	2	1	..	2,688	
Nellore ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	1	1	1	3	2	1	..	2,688	
Chingteput ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	2	1	1	3	2	1	..	2,608	
Negapatam ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	(b)	3	1	1	3	2	1	..	3,108	
Tinnevely ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	2	1	1	3	2	1	..	2,508	
Arcot ..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	1	..	1	3	2	1	..	2,088	
Calicut *	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	(c)	3	..	1	3	2	1	..	2,748	
Board's Office ..	(d) 1	(d) 1	(d) 2	1	3	(e) 2	5	..	2	3	3	(e) 5	8	8	15	(c) 6	(c) 1	..	8	10	8	1	..	41,961	
Deputy Commissioner, North-ern Division ..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	2	3	3	1	1	..	3,252	
Deputy Commissioner, South-ern Division ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	(a)	2	..	2	3	3	1	..	3,492	
Deputy Commissioner, Central Division ..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	..	2	3	3	1	..	3,252	
Total ..	(d) 1	(d) 1	(d) 2	4	3	(e) 2	5	10	2	6	3	(e) 5	8	8	18	(abc) 27	(e) 11	(f) 4	24	49	37	14	4	76,857	

* Exclusive of the 2 temporary Assistant Inspectors sanctioned to take the place of Inspectors deputed to the offices of the Masulipatam and Calicut Sub-divisions.
(a) One of these is temporary, sanctioned for Abkari work.
(b) Do. 1 clerk on Rs. 30 and 1 clerk on Rs. 20 for Abkari work.
(c) Do. 1 clerk on Rs. 20 and 1 on Rs. 15, for Abkari work.
(d) Cost taken at the average rates of Rs. 237½, Rs. 187½ and Rs. 137½ respectively.
(e) Cost taken on account of 1 analyst on Rs. 60—5—90, average Rs. 80.
Do. do. " 30—3—45 do. " 41½.
f) Includes 1 on Rs. 17½, 1 on Rs. 14 and 1 on Rs. 12.

APPENDIX A—cont.
No. 2.—Establishments of Circles—cont.

Sub-division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	FACTORY ESTABLISHMENTS.														Jemadars on Rupees		Duffadars on Rupees																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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						50	40	35	30	25	20	15	10	13*	14	15	16	17	18					19	20	21																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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(a) Temporary.
(b) Includes one spare Sub-Inspector to be assigned to either the Ennore or Vayalur Circle at the discretion of the Deputy Commissioner.
(c) Includes 1 freeman for the steam launch *Beatrice*.
(d) Attender.
(e) Includes 1 freeman for the steam launch *Beatrice*.

Establishments of Circles—cont.

Sub-division.	Circle.	FACTORY ESTABLISHMENTS—cont.														Cost per annum.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	PREVENTIVE ESTABLISHMENTS.												Grand Total.	
		Peons on Rupees							Clerks, Shroffs, &c., on Rupees											Peons.							Duffadars on Rupees						
		Permanent.	Temporary for six months.	8	7	6	5	4	50	35	30	25	20	15	14	12	15	12	10	9	8	7	6	5	4	15	12	10	9	8	7	6	
Nellore	2	22	23	24	25	26	27	28	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	
Chingleput	2																																
Arcoot	2																																

(a) Includes 1 steerman for the steam launch "Beatrice."
(b) Two of these are temporary.
(c) Includes 7 Sub-Inspectors, 1 clerk on Rs. 20, 7 peons, 2nd grade, and 14 peons, 3rd grade, temporary establishment for tree-tapping.
(d) The establishment shown against Hosur represents the additions provisionally sanctioned on account of the formation of the Hosur Circle and the extension of the tree-tax system to the Atin and Tiruchengudi taluks of the Salem Circle and the Hosur taluk of the Hosur Circle. Formal proposition statements for the establishments of the Salem and Hosur circles not having been submitted until after the close of the year, both the circles are bracketed together.
(e) Includes 3 Sub-Inspectors, 1 clerk on Rs. 20, 3 peons, 2nd grade, and 6 peons, 3rd grade, temporary establishment for tree-tapping.
(f) The establishment shown against Conjeevaram represents the additions provisionally sanctioned in connection with the formation of the Conjeevaram Circle and the extension of the tree-tax system into the Conjeevaram taluk of that Circle and the Gudiyatan taluk of the Vellore Circle.
(g) The establishment shown against Tirukollur includes the net additional establishment provisionally sanctioned on account of the introduction of the tree-tax system into the Tirukollur taluk.
(h) Ten of these are temporary.

APPENDIX A—cont.
No. 2.—Establishments of Circles—cont.

Sub-division.	Circle.	FACTORY ESTABLISHMENTS.												Jamaḍars on Rupees	Duffadars on Rupees
		Clerks on Rupees						Shroffs on Rupees							
		50	40	35	30	25	20	15	10	25	15	10	15	12	9
1	2	7	8	9	10	11	12	13	13a	14	15	16	17	18	21
Calicut—cont.	Erode ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	North Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	South do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Permanent ..	34	155	64	..	..	..	..	..	..	..	..	..	..	..
	Temporary ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Total ..	35	157	64	..	..	..	..	..	..	..	..	..	..	..
	Saltpetre amins ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	For distilleries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Board's office ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Presidency Total ..	35	160	64	..	..	..	..	..	..	..	..	..	..	..
	Cost per annum.	Rs. 3,19,340	Rs. 4,016	Rs. 3,23,856	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904	Rs. 3,24,904

* For 4 months. † One for 4 months and 1 for 8 months. ‡ Two for 4 months and 1 for 8 months.

Establishments of Circles—cont.

Sub-division.	Circle.	FACTORY ESTABLISHMENTS—cont.												PREVENTIVE ESTABLISHMENTS—cont.												Grand Total.
		Peons on Rupees						Clerks, Shroffs, &c., on Rupees						Jamaḍars on Rupees						Peons.						
		8	7	6	5	4	3	50	35	30	25	20	15	14	12	15	12	10	9	8	7	6	45	46	47	48
Calicut—cont.	Erode ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	North Trichinopoly (a) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	South do. (b) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Total ..	131	284	923	..	..	..	131	284	923	..	..	..	..	..	131	284	923	..	131	284	923	..	..	..	..
	Permanent ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Temporary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Total ..	131	284	923	..	..	..	131	284	923	..	..	..	..	..	131	284	923	..	131	284	923	..	..	..	..
	Saltpetre amins ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	For distilleries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Board's office ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Presidency Total ..	131	284	923	..	..	..	131	284	923	..	..	..	..	..	131	284	923	..	131	284	923	..	..	..	..
	Cost per annum.	Rs. 1,74,612	Rs. 33,736	Rs. 936	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348	Rs. 2,08,348

(a) Including 3 Sub-inspectors, 1 clerk on Rs. 15, 3 peons on Rs. 7 and 6 peons on Rs. 6, temporary establishment for tree-tapping.
(b) Including 3 Sub-inspectors, 1 clerk on Rs. 20, 4 peons on Rs. 7 and 5 peons on Rs. 6, temporary establishment for tree-tapping.
(c) For 7 months.
(d) Of these 22 are for 6 months.
(e) One temporary.
(f) Two of these are temporary.

APPENDIX A—cont.
No. 3.— Establishments at Fish-curing yards—cont.

Sub-division.	Circle.	Yard. (Names of temporary yards are printed in italics.)	SUPERINTENDENTS.												PEONS.											
			For 12 months on Rupees												For 12 months on Rupees											
			Six months on Rupees												Seven months on Rupees											
			15	12	10	9	8	7	6	5	4	3	2	1	15	12	10	9	8	7	6	5	4	3	2	1
Masulipatam— cont.	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
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Nellore	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
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Chingleput	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
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

No. 3.— Establishments at Fish-curing yards—cont.

Sub-division.	Circle.	Yard. (Names of temporary yards are printed in italics.)	SUPERINTENDENTS.												PEONS.											
			For 12 months on Rupees												For 12 months on Rupees											
			Six months on Rupees												Seven months on Rupees											
			15	12	10	9	8	7	6	5	4	3	2	1	15	12	10	9	8	7	6	5	4	3	2	1
Chingleput— cont.	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
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Negapatam	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
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

APPENDIX A—*cont.*
No. 3.—Establishments at Fish-curing yards—*cont.*

[illegible]

† Two of these are Assistant Inspectors' neons.

APPENDIX A—*cont.*

No. 4.—STATEMENT showing the sanctioned Temporary Establishments in Collectors', Taluk and other offices for Abkari work on the 31st March 1891.

District.	Collector's, Taluk or other office.	Clerks on Rupees				Menials on Rupees		Total.		Cost per annum.
		30	25	20	15	6	5	Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
Vizagapatam ..	.....	..	..	..	..	..	8	8	rs. 40	rs. 480
Godávári ..	Collector's office ..	..	1	..	1	..	..	2	40	480
	Rámachandrapur ..	..	..	..	1	..	..	1	15	180
	Amalápur ..	..	..	..	1	..	..	1	15	180
	Narsápur ..	..	..	..	1	..	..	1	15	180
	Bhimavaram ..	..	..	..	1	..	..	1	15	180
	Tanuku ..	..	..	..	1	..	..	1	15	180
	Total ..	..	1	..	6	..	..	7	115	1,380
Kistna ..	Collector's office ..	..	1	1	..	..	..	2	45	540
	Bandar taluk ..	..	..	..	1	..	..	1	15	180
	Répalle do. ..	..	..	..	1	..	..	1	15	180
	Bápatla do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	1	1	3	..	..	5	90	1,050
Bellary ..	Collector's office ..	..	..	1	..	..	..	1	20	240
	Bellary taluk ..	..	..	..	1	..	..	1	15	180
	Adóni do. ..	..	..	..	1	..	..	1	15	180
	Gooty do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	..	1	3	..	..	4	65	780
Anantapur ..	Collector's office ..	..	..	1	..	..	..	1	20	240
	Anantapur taluk ..	..	..	..	1	..	..	1	15	180
	Madakasira do. ..	..	..	..	1	..	..	1	15	180
	Dharmavaram do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	..	1	3	..	..	4	65	780
Nellore ..	Nellore taluk ..	..	..	..	1	..	..	1	15	180
	Gúdfér do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	..	..	2	..	..	2	30	360
Salem ..	Collector's office ..	..	1	..	1	..	..	3	65	780
	Hosúr taluk ..	..	..	..	1	..	..	1	15	180
	Námakal do. ..	..	..	..	1	..	..	1	15	180
	Tiruchengód do. ..	..	..	..	1	..	..	1	15	180
	Atér do. ..	..	..	..	1	..	..	1	15	180
	Total ..	1	..	1	5	..	..	7	125	1,500
North Arcot ..	Arcot taluk ..	..	..	..	1	..	..	1	15	180
	Vellore do. ..	..	..	..	1	..	..	1	15	180
	Gudiyátam do. ..	..	..	..	1	..	..	1	15	180
	Wárajápet do. ..	..	..	..	1	..	..	1	15	180
	Wandiwash do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	..	..	5	..	..	5	75	900
Chingleput ..	Chingleput taluk ..	..	..	..	1	..	..	1	15	180
	Conjeeveram do. ..	..	..	..	1	..	..	1	15	180
	Madurántakam do. ..	..	..	..	1	..	..	1	15	180
	Total ..	..	..	..	3	..	..	3	45	540
South Arcot ..	Collector's office ..	..	1	..	1	..	..	2	50	600
	Cuddalore taluk ..	..	..	..	1	..	..	1	15	180
	Chidambaram taluk ..	..	..	..	1	..	..	1	15	180
	Villupuram do. ..	..	..	..	1	..	..	1	15	180
	Tindivanam do. ..	..	..	..	1	..	..	1	15	180
	Tiruvannámalai do. ..	..	..	..	1	..	..	1	15	180
	Total ..	1	..	1	5	..	..	7	125	1,500

APPENDIX D.
STATEMENT showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91.

Factory.	Total number of Excise licensees in the factory.	How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and, if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		Independent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Sura ..	118	3	115	N. Bhimarazu and Co.	12 0 0	9 6 0	No	No dittam fixed (although there is a condition to the effect that salt should be manufactured according to dittam fixed.)	1. Good salt should be manufactured according to dittam fixed. 2. Salt found to be bad either by officers of Government or by capitalists should be destroyed by licensees at their own expense, no kudivaram being payable thereon. 3. Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture. 4. Works and repairs according to excise rules should be executed by capitalists. 5. All licensees should work their pans without exception. 6. Capitalists may sell the salt stored at any rate they like, but should pay the duty and cess fixed by Government. 7. Disregard of the above conditions by licensees should entail payment of damages which capitalists might demand, with interest at 24 per cent. per annum.	3 years ending 31st December 1892.	Besides the fixed kudivaram in column 6, the capitalists are reported to be paying liberal presents and advances in order to encourage manufacture.

Naupada ..	231	120	111	1. P. P. Thamanna. 2. Ch. Sanyasi Naidu. 3. S. Gurumurti Naidu. 4. K. Ramiah .. 5. Ch. Latchiah .. 6. T. Jengam .. 7. S. Ramachendru .. 8. C. Appannan .. 9. K. Kirmiah .. 10. J. Ramajogulu .. 11. Y. Venkatarama-das. 12. D. Audinarayana. 13. S. Appadu .. 14. M. Appadu .. 15. G. Simhadri .. 16. K. Lakshmi-narayana. 17. Sitharamiah .. 18. A. Venkataratnam .. 19. G. Sattayya ..	{ 15 0 0 } { 4 15 0 0 } { 3 20 0 0 } { 15 0 0 } { 15 0 0 to 22 8 0 } { 24 0 0 } { 24 0 0 }	{ 9 6 0 } { 9 6 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 11 4 0 } { 16 0 0 }	Conveying and storing charges only included. Yes. Conveying charges only included. Charges for conveying salt from pans to drying grounds only included.	No dittam fixed. Do. Do. Do. Do. Do. Do. Do. Do.	All salt manufactured should be made over to capitalists. Do. Capitalists should supply brine. Assessment should be paid by licensees. A penalty of 4 annas should be paid by licensees for each maund of salt not delivered by him in accordance with agreement. Advances without interest should be paid by capitalists. Capitalists should supply brine. Assessment should be paid by licensees. Advances with interest are to be paid by capitalists. All salt manufactured should be made over to capitalists.	3 years from 1889-90. 1 year. 1 year. 1 year. 1 year. 1 year. 1 year. 3 years from 1890.	* All the capitalists except these two are also licensees. Owing to competition with these outsiders, kudivaram was raised to Rs. 15 and 20. At the end of the period mentioned in column 11, Rs. 130 to 165 is to be given to each licensee transferring his salt. * These are also independent licensees. * These are also independent licensees. * Licensees work independently.
Calingapatam.	325	6	319	1. K. Prakasa Rao. 2. P. Naganna .. 3. V. Naidu .. 4. K. Subbiah .. 5. M. Appadu .. 6. A. Yarama ..	{ 24 0 0 } { 24 0 0 } { 24 0 0 } { 24 0 0 } { 24 0 0 } { 24 0 0 }	{ 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 }	Conveying charges only included. Conveying charges only included.	Do. Do. Do. Do. Do. Do.	Capitalists should supply brine. Assessment should be paid by licensees. Advances without interest should be paid by capitalists. Capitalists should supply brine. Assessment should be paid by licensees. Advances with interest are to be paid by capitalists.	1 year. 1 year. 1 year. 1 year. 1 year. 1 year.	* These are also independent licensees. * These are also independent licensees. * Licensees work independently.
Kuppili ..	128	6	122	1. B. V. Somayazulu. 2. Ch. Sanyasi Naidu. 3. T. Bapannah .. 4. B. Venkatrao ..	{ 25 0 0 } { 25 0 0 } { 25 0 0 } { 25 0 0 }	{ 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 }	Charges for conveying salt from pans to drying grounds only included.	Do. Do. Do. Do.	Capitalists should supply brine. Assessment should be paid by licensees. Advances with interest are to be paid by capitalists.	1 year. 1 year. 1 year. 1 year.	* These are also independent licensees. * These are also independent licensees. * Licensees work independently.
Konada ..	68	14	54	1. M. C. Sanyasi Chetty and D. Venkatanarasayya Naidu (licensees Nos. 32 and 38). 2. Ch. Mutheliah (licensee No. 9). 3. A. Ramadas and Nanyanasami Naidu.	{ 18 0 0 } { 15 0 0 } { 12 0 0 } { 18 0 0 } { 16 0 0 }	{ 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 }	Charges for conveying salt from pans to drying grounds only included.	Do. Do. Do. Do.	Capitalists should supply brine. Assessment should be paid by licensees. Advances with interest are to be paid by capitalists.	1 year. 1 year. 1 year. 1 year.	* These are also independent licensees. * These are also independent licensees. * Licensees work independently.
Bimalipatam.	32	32	..	..	..	..	..	..	..	..	..
Karasa ..	43	4	39	1. M. C. Sanyasi Chetty and D. Venkatanarasayya Naidu (licensees Nos. 32 and 38). 2. Ch. Mutheliah (licensee No. 9). 3. A. Ramadas and Nanyanasami Naidu.	{ 18 0 0 } { 15 0 0 } { 12 0 0 } { 18 0 0 } { 16 0 0 }	{ 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 } { 9 0 0 }	Charges for conveying salt from pans to drying grounds only included.	Do. Do. Do. Do.	Capitalists should supply brine. Assessment should be paid by licensees. Advances with interest are to be paid by capitalists.	1 year. 1 year. 1 year. 1 year.	* These are also independent licensees. * These are also independent licensees. * Licensees work independently.

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Mogaltur ..	217	127	90	2 16	7. P. Ramiah 8. R. Ramaniyaya. 9. M. Venkata- sami. 10. K. Ramannah 11. K. Paramesa 12. I. Venkiah 13. E. Venkatasami. 14. P. Venkatasubbiah 15. I. Pulliah	9 0 0 to 11 0 0	10 0 0	Conveying and storing charges only included.	No ditam fixed.	to capitalists, who obtained from entering into agreements previously with licensees, as they did not find a ready sale for their salt owing to competi- tion with Penuguturu licensees.	5 seasons from 1887.
Manginapudi	92	12	80		A joint stock company consisting of South- ern India Merch- ants' Company and a company of Masuli- patam credit mer- chants (K. Venka- tayarudu and C. Ven- katschalapati).	17 0 0	10 0 0	Yes.	Do.	All salt manufactured should be made over to the company and the latter should take all the salt so made over.	
Nizampatam.	116	12	104		A joint stock company consisting of Multa- rayu, Venkata Row and Venkataveera- raghavareddi of Nellore.	13 8 0 to 14 0 0	10 0 0	Conveying charges only included.	Do.	1. Repairs to works connected with manufacture of salt should be executed by licensees, other works being done by capitalists. 2. Capitalists should take over all salt manufactured.	15 years from 1886.
			110		1. Subba Reddi (li- censee No. 63).	13 8 0 to 14 0 0	9 8 0 and 10 6 0	No			3 years from 1891.
			14		2. N. Venkatasami (licensee No. 161).	14 0 0	Do.	Do.			Do.
			9		3. V. Venkatasami (licensee No. 11).	15 0 0 and 15 8 0	Do.	Yes.		1. Capitalists should take over all salt manufactured. 2. All works connected with manu- facture should be executed by licensees.	2 years from 1891.
			29		4. N. Venkata Row (licensee No. 166).	13 0 0	Do.	Do.	No ditam fixed.		5 years from 1891.
Kanuparti..	172	4	168		5. N. Bhadrach .. 6. K. Venkatasami.	13 0 0 to 14 0 0	Do. Do.	Do. No			Do. 3 years from 1891.

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91—cont.

Statement showing the arrangements made by											
Factory.	Total number of Excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Whether rate in column 6 in- cludes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists, and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.	
		Inde- pendent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Patala ..	164	49	115	1. A. Bhadrab (li- censee No. 302). 2. P. Purniah (li- censee No. 49). 3. M. Ramakrist- nama Charla (licensee No. 138). 4. S. Narasimma Reddi (licensee No. 329). 5. S. Veeraraghava Reddi (licensee No. 140). 6. M. Venkata Rao (licensee No. 328). 7. A. Ramiah, (li- censee No. 340). 8. C. Srinivasulu Chetti (licensee No. 382). 9. T. Varadiah (li- censee No. 357). 1. N. Subbiah (licen- see No. 203). 2. M. Subbiah. 3. V. Subbiah. 4. V. Venkiah (li- censee No. 222). 5. G. Rengiah (li- censee No. 200). 6. K. Venkatarana Reddi (licensee No. 186). 7. C. Butchia (licen- see No. 277).	16 0 0 * 18 0 0 and 20 0 0	Yes.	No ditam fixed.	1. Capitalists should take over all salt manufactured. 2. Good salt should be produced by licensees. 3. Capitalists should bear all costs of repairs.	8 years from 1886 in some cases and 6 years from 1886 in others.	Capitalists who pay kudivaram at Rs. 16-0-0 pay an addition- al rate of Rs. 2-8-0 per garce as share in the sale profits and those who pay Rs. 18 pay in addition 1 or 1 of their profits, which amounts to about 2 rupees per garce. Those who pay Rs. 20 pay nothing of their profits. * Of this Rs. 12 is the cost of manufacture and storage and the remainder is licensees' profit.	
Iskappalle ..	144	41	103		15 0 0 + 9 8 0 20 0 0 + 10 0 0	Yes.	....	The agreement is verbal. Cap- italists bear the cost of manufacture.	Nil.	+ Of this 10 rupees is the cost of manufacture and storage and the remainder is licensees' profit.	

3	18	56		8. K. Chenchu Ramudu (licen- see No. 387). 9. V. Pichiah (li- censee No. 159). 10. M. Venkata Row (licensee No. 349).	15 0 0 9 8 0 and 10 0 0	Yes.	No ditam fixed.	1. Good salt should be produced. 2. Cost of repairs is borne by capi- talist. 3. Interest at 6 per cent. is payable on advances received by licen- sees. 1. Licensee should repair and keep his pans in order. 2. Licensee should manufacture good salt to the company's satisfaction subject to the in- structions issued by Commis- sioner. 3. The entire area of the pans should be worked by licensee; in de- fault the company is entitled to work them at licensee's risk. 4. An advance of Rs. 6 per garce, free of interest, should be paid to licensee at the commencement of manufacture to be deducted from kudivaram at the end of the season. 5. Licensees should present them- selves annually at the factory to effect transfers in person. 6. Licensees should be produced on demand. 7. In case of breach of condition of agreement by the licensee or the capitalist, all loss might be recovered from the defaulter.	5 years.	Presenters are usually given to opulent or troublesome licensees.
Kidnapatan.	151	46	105	1. Madras Salt Trad- ing Company (Limited) holding license No. 170 in the name of Ateendrolu Chetty. 2. M. Gulam Moho- med Sahib of Gddir. 3. B. Subbaraya Chetty (licensee No. 162). 4. Raghava Pillai (licensee No. 100).	16 0 0 and 17 0 0	Do.	There is a condi- tion in the agreement that the licensee should crape according to a ditam fixed with reference to the company's requirements and that when the ditam is exceeded the excess should be sold only to the company. No ditam was, however, fixed.	1. Licensee should be produced on demand. 2. Licensee should be produced on demand. 3. Licensee should be produced on demand. 4. Licensee should be produced on demand. 5. Licensee should be produced on demand. 6. Licensee should be produced on demand. 7. Licensee should be produced on demand.	10 years from 1886.	No presents are given.
							Do.	No agreement entered into. Licen- sees are semi-independent and are free to sell as they please. In the case of 6 licensees same as Madras Salt Trading Company. The remaining 13 licensees are semi-independent and are free to sell as soon as debts due are paid off.	10 years from 1889. Nil.	No presents are given.
							Do.	No agreement entered into. Licen- sees are semi-independent and are free to sell as they please. In the case of 6 licensees same as Madras Salt Trading Company. The remaining 13 licensees are semi-independent and are free to sell as soon as debts due are paid off.	5 years from 1890.	Do. do.

Statement showing the arrangements made by Licensees of Excise factories in the Madras Presidency during 1890-91—cont.

Statement showing the arrangements made by Licensees of Excise factories with Capitalists.												
Factory.	How many of the licensees shown in column 2 are			Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudiavaram per garce paid by capitalists to licensees.	Old rate of kudiavaram per garce (i.e., the rate under the monopoly system.)	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and, if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.	
	Total number of excise licenses in the factory.	Inde- pendent.	In the hands of capitalists.									
1	2	3	4	5	6	7	8	9	10	11	12	
Tada	84	21	63	46 1. Vobulu Chetty and Co. 13 2. Baakara Subbaramiah and Co. 4 3. Venkatarasareddi and Co.	16 10 0	10 0 0	Yes.	Do.	Licensees should scrape as much salt as they can store it in their names and deliver it to capitalists after storage.	12 years from the latter half of 1887.	The 1st company present their constituents with Rs. 20 to Rs. 100 according to the quantity of salt manufactured by them and with cloths. The 2nd company present their constituents with Rs. 5 to Rs. 10 on important occasions. The 3rd company are a group of 4 licensees manufacturing and selling their salt as a company.	
Kattur	124	68	56	9 1 R. D. Namburmaliah and Sons. 2 2. Ratnasmydar.	15 0 0	12 0 0	No	No dittam fixed.	1. Cost of excise works should be borne by company. 2. Besides kudiavaram in column 6, rewards of Rs. 20 and 25 per acre should be paid by company to their constituents. 1. Capitalist would take only good salt. 2. Cost of excise works is borne by capitalist. 3. Besides kudiavaram in column 6, rewards of Rs. 15 to 45 per acre are given to licensees.	5 years from 1890.	Rs. A. P. * Kudiavaram. 12 0 0 Presents .. 3 0 0 + Kudiavaram. 12 0 0 Fixed presents 1 4 0	

Vayalūr ..	193	21 172	42 3. Indian Salt Trading Company. 3 4. S. Subbaraya Chetty.	16 0 0	13 0 0	Do.	Do.	Do.	The capitalist would take only good salt. 1. Cost of excise works is borne by capitalist. 2. Besides the kudiavaram in column 6, presents of Rs. 20 to 55 per acre are given to licensees. 1. Capitalist should take only good salt. 2. Cost of excise works is borne by capitalist. 3. Besides the kudiavaram in column 6, presents of Rs. 25 to 35 per acre are given to licensees.	Do.	* Kudiavaram. 12 0 0 Profit .. 4 0 0 + Kudiavaram 12 0 0 Fixed presents .. 4 0 0 + Kudiavaram. 12 0 0 Fixed presents .. 4 0 0 + Kudiavaram. 12 0 0 Presents .. 4 0 0 + Kudiavaram. 12 0 0 Presents .. 4 0 0 + Kudiavaram. 12 0 0 Fixed presents .. 4 0 0
Pulidivak ..	154	16	50 1. R. D. Nambur-maliah and Sons. 48 2. Indian Salt Trading Company.	16 0 0	12 0 0	Do.	Do.	Do.	1. Licensees should manufacture salt according to dittam. 2. Capitalists should take any good salt manufactured in excess of dittam. 3. Excise works should be undertaken by capitalists. Do.	5 years from 1890. Do.	Besides kudiavaram in column 6, rewards of Rs. 20 to 25 on the output per acre were given to licensees although there was no express provision in the agreement. Presents were not given at any fixed rate, but those given ranged from Rs. 15 to 50 according to output per acre.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		Independent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Pulidivak.	154	15	139	26 3. G. Mahadeva Chetti.	16 0 0	12 0 0	No	No dittam fixed.	1. Capitalist should take all good salt manufactured. 2. Salt found to be bad should be destroyed by licensees. 3. All charges (i.e., transport, loading, unloading, storage, &c.) should be borne by capitalist. 4. Besides kudivaram in column 6, rewards of Rs. 20 to 55 per acre are given to licensees according to output. 1. Licensees should manufacture salt according to dittam. 2. Good salt manufactured in excess of dittam should be taken by company and bad salt destroyed. 3. Besides the kudivaram in column 6, rewards of Rs. 15 to 45 per acre according to pans are given to licensees. Conditions (1) and (2) are same as (1) and (2) above. 3. Charges for storage, transport, &c., and for excise works are borne by capitalist. 4. Besides kudivaram in column 6, rewards at Rs. 25 per acre are given to licensees.	Five years from 1890.	
				10 4. Nadar and Co. ...	*16 0 0	12 0 0	Do.	Do.		Do.	* Kudivaram .. Fixed Presents 12 0 0 4 0 0
				5 5. Anga Pillai.	16 0 0	12 0 0	Do.	Do.		5 years from 1890.	
				33 1. B. D. Nambur-maliah and Sons. 43 2. Indian Salt Trading Company.	16 0 0 16 0 0	12 0 0 12 0 0	Do. Do.	Do. Do.		5 years from 1890. Do.	
Attiput	169	18	151								

Vallur	157	31	126	48 3. G. Mahadeva Chetty.	16 0 0	12 0 0	Do.	Do.	Same as the conditions against corresponding capitalists at Pulidivak.	Do.	
				27 4. Nadar and Company.	16 0 0	12 0 0	Do.	Do.		Do.	
				29 1. R. D. Nambur-maliah and Sons.	16 0 0	12 0 0	Do.	Do.		Do.	
				67 2. Indian Salt Trading Company.	16 0 0	12 0 0	Do.	Do.		Do.	
Vadasaman-jeri.	111	8	103	20 3. G. Mahadeva Chetty.	16 0 0	12 0 0	Do.	Do.		Do.	
				10 4. Nadar and Company.	16 0 0	12 0 0	Do.	Do.		Do.	
				43 1. Madras Salt Trading Company.	*16 4 0	11 13 0	Yes	Do.	Assessment at 12 annas per acre is paid by companies.	5 years ending 1890-91 in the case of Messrs. Arbutnot and Co., Madras Salt Trading Company.	
				59 2. Southern India Merchants' Company.	*16 4 0	11 13 0	Do.	Do.		5 years ending 1891-92 in the case of Messrs. Binny and Company.	
Covelong	279	38	241	1 3. Messrs. Binny and Company.	*16 7 0	11 13 0	Do.	Do.	Assessment at 12 annas per acre is paid by companies.	5 years from 1886.	
				40 1. Messrs. Arbutnot and Company.	*16 2 0		Do.	Dittam 1½ lakhs of maunds.	1. Same kudivaram is paid for salt manufactured in excess of dittam, while no penalty is imposed for failure to secure the dittam. 2. Assessment at 1 rupee per acre is paid by company.	5 years from 1886.	
				43 2. Messrs. Binny and Company.	*16 7 0	12 7 0 13 3 0 21 10 0 and 22 6 0	Do.	No dittam fixed.			
				66 3. Madras Salt Trading Company.	*16 4 0		Do.	Do.	Assessment at 1 rupee per acre is paid by companies.		
Cheyér	66	25	41	92 4. Southern India Merchants' Company.	*16 4 0		Do.	Do.			
				35 1. L. Narayanasamy Mudali and Company.	22 8 0 and *18 0 0	6 5 0 15 7 0 22 5 0 22 8 0 26 12 0	Do.	Dittam fixed for each licensee according to the extent of his holdings.	Cess should be paid by capitalists.	5 years from 1886.	† Rs. 18 was given to those licensees who took an advance of Rs. 1,000 per annum and Rs. 22½ to others. ‡ Rs. 18-10-0 was given to those licensees who took an advance of Rs. 1,000 per annum with interest and Rs. 20-6-0 to others.
				6 2. Alavandiarah ..	20 8 0 and *18 10 0	Do.	Conveying charges only included.	Do.		3 years from 1888.	

* Exclusive of 3 rupees per garce paid for conveying, storing and covering charges.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91—cont.

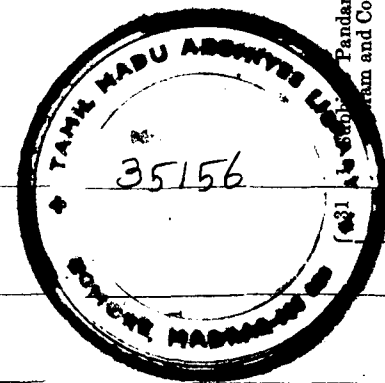
Factory.	Total number of excise licenses in the factory.		How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
	1	2	Inde- pendent.	In the hands of capitalists.								
1		2	3	4	5	6	7	8	9	10	11	12
Chunampet	27	4	* 23	23	1. Madras Salt Trading Company.	Rs. A. P. 19 4 0	Rs. A. P. 6 15 0 16 5 0 16 14 0 17 4 0 19 9 0 22 5 0 26 2 0	Conveying charges only included.	Dittam fixed for each licensee according to the extent of his holdings. Any salt produced in excess of the dittam should be taken over by capitalists and licensees should not make over the excess salt to any other party.	Capitalists should pay 4 annas for storing and 4 annas for covering per garce, leaves for covering being supplied by themselves; should pay cess and repair all works from 1889-90, and give 120 maunds of salt free of cost to be divided amongst licensees in proportion to the extent of their pans.	5 years from 1886.	* Of these, 1 licensee (No. 76) is bound to the Company for a portion of his holdings only.
					2. G. Mahadeva Chetty.	19 4 0	Do.	Yes	Do.			† While for the remainder thereof he is bound to G. Mahadeva Chetty.
					1. G. Mahadeva Chetty, a member of the Madras Salt Trading Company.	19 6 0	12 6 0 15 7 0	Conveying and storing charges only included.	Do.	Covering charges borne by capitalist. Kudivaram should be paid before the end of the month following that in which salt is stored. In addition to kudivaram, an allowance of 4 annas for each garce should be paid whenever salt has to be conveyed more than 120 yards from pans, unless it is taken to the usual place of storage. Salt not of good quality may be rejected either by a committee or on Chemical Examiner's report.	5 years from 1886.	
Mertanam	48	4	44	4	2. Alavandariah.	19 0 0	12 6 0 15 7 0	Do.	Do.	Same as above, but kudivaram is payable between 5th and 10th of each month.	Do.	

Factory.	Total number of excise licenses in the factory.		How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
	1	2	Inde- pendent.	In the hands of capitalists.								
1		2	3	4	5	6	7	8	9	10	11	12
Cuddalore.	31	6	25	18	3. L. Narayanasami Mudali and Company.	22 8 0	Do.	Half the conveying charges and whole of the storing and covering charges included.	No dittam fixed.	1. Company should take over all the salt produced by licensees and the latter should not make over his salt to any but the Company. 2. Cess should be paid by Company.	Do.	
					1. Subbaraya Chetti, Venkatarama Naidu and Dorasami Pillai.	27 0 0	10 0 0	Conveying charges only included.	Do.	Cost of repairs to works for manufacture and storage is borne by capitalists.	2 years from April 1889.	In addition to kudivaram in column 6, an advance of Rs. 100 per set of pans without interest is paid to licensees.
					2. A. Manjini Chetti.	30 0 0	10 0 0	Do.	Do.	Do.	Do.	
Kudikadu.	10	6	4	7	3. Sabapathi Padayachi.	15 0 0	10 0 0	Do.	Do.	Do.	4 years from 1886.	
					2. S. Arunachala Chetti.	20 0 0	10 0 0	Do.	Do.	Do.	1 year.	
					3. S. Arunachala Chetti and Mathusani Chetti.	17 0 0	10 0 0	Do.	Do.	Do.	5 years from April 1890.	
Kumbhinedu.	75	2	73	26	Do.	17 0 0	10 0 0	Do.	Do.	Do.	Do.	
					Do.	Do.	Do.	Do.	Do.	Do.	Do.	
					Do.	Do.	Do.	Do.	Do.	Do.	Do.	
Manavari.	26	..	20	19	1. Ramanujulu Naidu and Co.	22 0 0	11 14 0	Yes.	Do.	(1) All repairs other than those relating to salt-pans and drying grounds should be executed by capitalists. (2) All salt manufactured should be made over to the company.	Do.	* This is Subbiah Pandaram.
					Do.	24 0 0	Do.	Do.	Do.	Do.	Do.	No written agreement has been entered into between the Company and the licensees. There is, however, a verbal contract to the effect that all expenses up to storage should be borne by licensees.
					Do.	Do.	Do.	Do.	Do.	Do.	Do.	† The members of this Company are licensees themselves.
Neidavasal.	46	* 1	45	6	2. Velayutha Pillay and Company.†	20 0 0	11 14 0	Do.	Do.	Do.	3 years from 1890.	No written agreement has been executed between the capitalist and licensees.
					Do.	25 0 0	Do.	Do.	Do.	Do.	Do.	
					3. Vadamalai Pillay.	17 8 0	11 14 0	Do.	Do.	Do.	Do.	

Statement showing the arrangements made by Licensees of Excise factories in the Madras Presidency during 1890-91—cont.

Factory.	Total number of excise licenses in the factory.		How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists, and, if so, the amount of such ditam, and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
	1	2	3	4								
Tranquebar.	26	1	* 25	(14)	1. Rengasami Pillai, Govidasami Pillay and Company.	Rs. A. P. 11 14 0	Rs. A. P. 11 14 0	Yes.	No ditam fixed.	All works incidental to manufacture and storage are executed by licensees individually. A capital made up of subscriptions from licensees is devoted to the conduct of sales.	3 years from 1889.	* Of these 13 licensees have formed themselves into a company and have agreed to transfer their salt to licensee No. 62 who should sell it on their behalf paying all expenses. The net profits are divided amongst them in proportion to the quantity of salt sold. The remaining one licensee (No. 30) has made over for 3 years from 1890 the right of manufacturing salt in his pans to licensee No. 62 in return for a lump payment of Rs. 350 every year by the latter.
				7	2. Ramanujulu Naidu and Company.	20 0 0 to 22 8 0	11 14 0	Yes.	Do.	There is an agreement with a licensee under which all works other than repairs to pans and drying grounds should be executed by the company, and the salt manufactured should be made over to the company after storage. There are no agreements with others.	3 years from 1888.	† One of these has let his pans to the capitalist for a lump payment of Rs. 225.
				(14)	3. Sabapathy Nadar.	15 0 0	11 14 0	Do.	Do.	Agreement with three licensees is verbal. All expenses up to storage are borne by licensees. Capitalist sells the salt and out of the profits remaining after deducting the expense of sales takes one-fourth for himself and distributes the balance among the 3 licensees, irrespective of kudivaram in column 6.		

Negapatam.	110	49	61	16 0 0 to 18 0 0	Do.	Do.	Do.	Do.	Do.	All salt manufactured should be made over to the companies.	5 years from 1890.	Six of the independent licensees have engaged Subbiah Pandaram and Co. to sell their salt for a commission of Rs. 4 for every 156 maunds (4 truck load). Two others have similarly engaged Ratnasami Nadar and Co. for a commission of Rs. 6 per garce. † This is not reliable. Rs. 10 or more are presumably paid. Two annas per garce is deducted for purposes of charity.
Vedarniem (portion of block A.)	20	4	16	10 10 0 to 12 8 0	Do.	Do.	Do.	Do.	Do.	1. Petty construction and repairs should be executed by the companies at their own cost. 2. All salt manufactured should be made over to the company who may, however, reject bad salt. 3. If any salt is disposed of otherwise an indemnity of 4 annas per maund should be paid to the companies.	10 years.	
Vedarniem (remainder of block A. and block B.)	1									Worked by Subbiah Pandaram and Co. on a ten years' lease from 1884-85.		The right of manufacturing salt up to end of 1893 was sold to one Ganapathi Pillay who has transferred his right to Subbiah Pandaram.
Vedarniem (block C.)										Worked by Subbiah Pandaram independently.		Ten of the independent licensees give a commission of Rs. 5 per garce to Kadir Mohideen and Co. for selling their salt.
Thambikkannallavan-kottai.	227	108	119	14 0 0 to 16 0 0	Yes.	No ditam fixed.	Do.	Do.	Do.	1. Repairs should be executed by the company. 2. All salt manufactured should be made over to the company.	5 years from 1886.	
				16 0 0 to 17 14 0	Do.	Do.	Do.	Do.	Do.	Same as for Subbiah Pandaram plus if any salt is disposed of otherwise than to the company an indemnity of 4 annas per maund is payable by licensees.	5 years from 1888.	
				16 4 0 to 17 14 0	Do.	Do.	Do.	Do.	Do.		5 years from 1886.	



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Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91—*cont.*

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APPENDIX D.—concluded.
Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency during 1890-91—concluded.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per sarce paid by capitalists to licensees.	Old rate of kudivaram per sarce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists, and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		Independent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Kāyalpatnam.	90	..	90	Kāyalpatnam Trading Company.	No kudivaram fixed.	10 10 0		No ditam fixed.	The licensees of this factory formed themselves into a company, each held representing a share, and payed their coolies at Rs. 7 per sarce for all the salt taken into store, conveying, storing and covering charges being included therein. After deducting 6 pies per maund on account of establishment, &c., the sale-proceeds are divided among the licensees according to the shares held by them.	10 years from 1886.	
Arunaganēri Kuttanguli.	1 20	1 20		Worked by Dr. Dhanakoti Raju on a twenty years' lease from 1887-88. Licensees work independently.		10 10 0					

STATEMENT SHOWING THE WHOLESALE PRICE OF EXCISE SALT
SOLD IN THE MADRAS PRESIDENCY IN 1890-91.

APPENDIX F.
Statement showing the Retail Price of salt sold in certain selected centres of trade in the several districts of the Madras Presidency in the year 1890-91.

RETAIL PRICE OF SALT—NUMBER OF GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.												
District.	Centre of trade at which the market price was ascertained.	Source of supply of salt to the centre.	Average.									
			July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam ..	Belligunta ..	Ganjam and Suria ..	11-16	10-90	12-00	12-00	11-42	12-00	11-29	12-00	12-00	11-64
	Ichapur ..	Suria ..	11-47	11-47	11-47	11-47	11-47	11-47	12-36	13-2	13-20	11-95
	Kimedi ..	Nalanda ..	11-07	11-07	10-67	12-00	11-53	12-00	11-07	11-53	11-53	11-45
	Narasannapet ..	Calingapatam ..	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00
Vizagapatam ..	Madugole ..	Karasa and Balacheruvu ..	11-20	10-19	11-60	..	12-80	10-19	11-36	11-65	9-98	10-99
	Srungavarapukota ..	Karasa ..	..	..	..	..	11-31	11-31	11-55	11-18	11-31	10-99
	Salur ..	Konada and Bimalipatam ..	10-71	11-44	11-22	12-26	12-26	10-95	11-10	12-60	11-76	11-60
	Parvatipur ..	Bimalipatam, Konada and Calingapatam.	10-60	10-88	11-04	11-04	11-04	11-65	11-65	12-00	12-00	11-19
Godavari..	Samalakot ..	Penugudur ..	..	..	9-60	..	13-20	12-75	..	12-26	..	11-95
	Tuni ..	Karasa, Balacheruvu, Polavarum and Penugudur.	..	..	..	..	9-62	12-06	..	9-70	..	10-46
	Rajahmundry ..	Penugudur and Mogalhar and occasionally from Nellore factories.	..	..	12-43	..	12-88	12-88	11-68	13-01	12-64	12-60
	Ellore ..	Chiefly from Nellore factories and occasionally from Manginapudi and Nizamapatam.	..	..	11-33	..	12-42	13-72	13-20	12-42	12-42	12-69
Kistna ..	Jaggayapet ..	Manginapudi, Nizamapatam and Nellore factories.	..	..	12 00	..	..	12-63	12-63	12-63	12-63	12-60
	Beavada ..	Manginapudi, Nizamapatam, Chinnam Ganjam and Pakala factories.	..	..	10-66	..	10-66	10-66	10-66	10-66	10-66	10-66
	Vinukonda ..	China Ganjam and Kanuparti via Guntur.	..	..	11-14	..	11-14	11-52	11-52	11-52	12-16	11-50
	Ongole ..	Kanuparti ..	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00	12-00
Nellore ..	Allur ..	Isakapalle ..	10-50	10-58	10-58	12-80	12-80	12-80	12-80	12-00	12-00	12-00
	Nellore ..	Kistnapatam ..	11-33	11-33	11-33	11-33	11-33	11-33	11-33	11-33	12-56	11-43
	Gaddur ..	Do. ..	11-80	12-54	13-14	13-20	13-22	13-23	12-00	12-00	13-34	12-72
	Kanigiri ..	Pakala ..	11-64	10-97	11-25	11-25	11-25	11-25	..	10-80	11-25	11-21
Kurnool ..	Kurnool ..	Madras Depot and Bombay ..	11-47	10-14	10-52	10-52	10-52	10-52	10-52	* 10-52	* 10-52	* 10-69
	Nandyal ..	Do. Pakala and Chinnam Ganjam.	10-52	10-52	11-40	11-40	11-40	11-40	11-40	* 11-40	* 11-40	11-15
	Bellary ..	Madras Depot, Bombay and Goa.	10-08	9-95	10-34	10-08	10-08	10-08	10-08	* 11-28	* 9-62	* 10-18
	Adoni..	Madras Depot and Bombay ..	10-08	* 8-76	..	9-64	10-41	12-11	11-88	* 10-08	* 10-15	* 10-33
												* 10-08
		* Madras salt.										* Bombay salt.

* Madras salt.

† Bombay salt.

Statement showing the Retail Price of salt sold in certain selected centres of trade in the several districts of the Madras Presidency in the year 1890-91—cont.

District.	Centre of trade at which the market price was ascertained.	Source of supply of salt to the centre.	RETAIL PRICE OF SALT—NUMBER OF GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.									
			July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13
Anantapur ..	Hindupur .. Tadipatri .. Rajampet .. Madanapalle .. Cuddapah .. Vellore .. Arni .. Ambur .. Chingleput .. Maduraiskam .. Tindivanam ..	Madras via Tadipatri. Kistnapatam, Madras and Goa .. Nellore .. Madras Depot .. Madras Depot .. Madras Depot .. Madras Depot .. Cuddalore and Chinnampet .. Cuddalore and Madras Depot .. Cuddalore and Madras Depot .. Cuddalore and Madras Depot .. Cuddalore and Madras Depot ..	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40	9-60 10-61 11-48 10-56 10-97 10-50 12-75 11-52 12-40
South Arcot ..	Settipolam .. Cuddalore New Town .. Tiruvannamalai .. Cuddalore Old Town ..	Merkanam .. Cheyur, Covelong and Merkanam .. Cheyur and Merkanam .. Merkanam, Cuddalore and Manambadi.	10-31 11-56 11-56 12-26	11-60 11-30 11-32 14-39	11-60 11-26 13-44 11-82	11-60 11-41 10-80 12-30	12-80 11-24 10-80 12-15	12-00 11-28 10-80 12-15	12-00 11-28 10-80 12-15	12-00 11-28 10-80 12-15	12-00 11-28 10-80 12-15	11-76 11-42 10-80 12-26
Salem ..	Chidambaram .. Salem ..	Cuddalore and Neldavasi .. Merkanam, Madras and Calicut (Bombay salt).	12-11 10-29	11-82 10-14	12-07 10-28	12-13 10-59	12-15 10-74	12-15 10-91	12-15 10-91	12-15 10-91	12-15 10-91	12-10 10-90
Coimbatore ..	Krishnagiri .. Tirupattur .. Coimbatore ..	Bombay via Calicut, and the Madras Depot.	10-56 10-48 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-56 9-60 9-73B	10-33 10-68 10-51
Tanjore ..	Kumbakonam .. Tanjore .. Shiyali Negapatam ..	Bombay via Calicut and Madras. Negapatam, Adirkampatnam, Vedarinen and Tuticorin. Negapatam, Adirkampatnam, Vedarinen, Thanikkottai and Magliankottai. Negapatam and Vedarinen ..	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45	9-60 11-82 11-45

* Madras.

† Bombay.

APPENDIX F.—cont.

Statement showing the Retail Price of salt sold in certain selected centres of trade in the several districts of the Madras Presidency in the year 1890-91—cont.

District.	Centre of trade at which the market price was ascertained.	Source of supply of salt to the centre.	RETAIL PRICE OF SALT—NUMBER OF GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.									
			July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13
Trichinopoly ..	Trichinopoly ..	Arasadi, Levingepuram, Sevandakulam, Negapatnam, Vedarinen and Cuddalore.	11-27	11-27	11-27	11-27	11-27	11-27	12-00	11-44	10-49	11-28
Perambalur ..	Perambalur ..	Do. ..	..	11-82	11-40	11-57	11-82	11-40	11-53	11-05	11-31	11-49
Madura ..	Madura ..	Tuticorin, Kayalpatnam and Arasadi.	10-22	12-00	12-00	12-60	12-75	12-88	12-47	12-57	12-37	12-21
Dindigul ..	Dindigul ..	Levingepuram ..	12-00	12-00	12-00	11-91	12-08	12-25	12-00	11-91	11-16	11-92
Paramakudi ..	Paramakudi ..	Muthuragunathapattanam and Morekolam.	..	11-76	12-00	12-42	11-18	12-17	12-85	12-85	12-85	12-26
Tinnevely ..	Tinnevely ..	Kayalpatnam and Arumuganeri.	12-50	13-63	12-36	..	12-20	12-62	12-91	12-56	13-01	12-72
Virudupatti ..	Virudupatti ..	Tuticorin, Arumuganeri and Arasadi.	12-50	12-50	12-37	13-40	13-47	13-17	13-00	12-78	..	12-90
Tuticorin ..	Tuticorin ..	Levingepuram, Sevandakulam and Arasadi.	13-03	13-74	13-76	13-26	13-30	13-29	13-43	13-22	13-12	13-35
Gangoli ..	Gangoli ..	Bombay and Goa ..	9-92	9-64	9-37	11-05	11-05	11-20	10-72	..	10-86	10-48
Mangalore ..	Mangalore ..	Do. ..	11-80	10-53	11-30	10-87	11-30	10-73	10-58	11-70	11-70	11-11
Tellicherry ..	Tellicherry ..	Do. ..	10-27	10-27	10-27	9-75	9-75	9-75	10-76	9-75	9-75	10-03
Calicut ..	Calicut ..	Do. ..	8-63	9-18	10-20	10-05	10-56	11-31	10-97	11-82	11-31	10-44
Palghat ..	Palghat ..	Do. via Calicut ..	..	10-13	10-13	10-13	10-13	10-13	10-72	10-87	11-25	10-44

STATEMENT OF STOCKS AND ISSUES OF SALT IN THE
PRESIDENCY OF MADRAS IN THE YEAR 1890-91.

APPENDIX G—cont.
Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	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 Im- portation.	From other Sub-divi- sions.	From other Factories and Depôts.	Swamp and Spontaneous salt.	Gain by weight- ment.	Confis- cated salt.	Miscel- laneous.	Total.			
			3	4											5	6		7	8	9	10	11	12	13	14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Chingleput	Tada ..	MDS. 2,088	MDS. 473	MDS. 2,561	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. (a) 511	MDS. 511	MDS. 3,072			
	Kattur ..	1,140	..	1,140	..	..	..	..	..	..	..	(a) 2,596	2,644	3,784			
	Covelong ..	135	..	135	..	..	..	..	..	..	..	(a) 250	250	385			
	Cheyûr ..	34	..	34	..	..	..	..	..	..	..	304	304	338			
	Merkanam (including extension) ..	16,577	695	17,272	(e) 66,073	..	..	..	..	..	10	..	(b) 7,500	73,583	90,855		
	Total ..	19,974	1,168	21,142	66,073	..	..	352	..	10	..	10,857	77,292	98,434			
Negapatam	Cuddalore ..	100	..	100	9,475	..	..	..	..	142	..	..	9,617	100			
	Minambadi ..	10,069	..	10,069	..	..	..	..	..	..	..	(a) 179	179	19,686			
	Neidavasal ..	4	..	4	..	..	..	..	..	..	..	(a) 276	276	183			
	Tranquebar ..	104	..	104	(c) 104,215	..	..	..	..	..	..	(b) 10,800	115,015	124,326			
	Negapatam ..	9,261	50	9,311	..	..	..	..	..	..	..	(a) 1,064	1,777	31,704			
Tinnevely	Vedarniem ..	29,887	40	29,927	(d) 1,878	..	..	..	..	..	..	(a) 1,878	1,878	1,878			
	Thambikkannalavankottai ..	..	..	..	(e) 27,406	..	..	..	..	..	2	(a) 2,979	30,387	30,835			
	Adirampatnam (including extension) ..	448	..	448	..	..	..	..	..	..	..	..	..	..			
	Kattunavadi ..	3,039	5,000	8,039	106,540	..	..	..	..	2	..	..	106,542	114,581			
	Total ..	52,912	5,090	58,002	249,514	..	..	..	713	..	144	2	15,296	265,671	323,673		
	Theethandathanam ..	3,314	440	3,754	..	..	..	..	..	..	..	(a) 700	703	3,754			
	Panchakalli ..	9,139	369	9,508	..	..	..	..	3	..	..	..	102,944	103,033			
	Vaippar ..	..	89	89	102,883	..	..	..	..	61	..	(a) 25,052	25,052	25,150			
	Sevadaikulam ..	98	..	98	..	..	..	..	..	..	..	(a) 25,052	25,052	25,150			
	Sevadaikulam extension ..	..	..	..	115,513	..	..	..	..	65	..	(a) 93,330	93,395	115,513			
	Tuticorm ..	7,457	..	7,457	..	..	..	..	..	..	..	(a) 93,330	93,395	100,852			
	Kayalpattam ..	344	..	344	..	..	..	..	..	..	..	(a) 4,130	4,130	4,474			
	Kuttanguli ..	16,188	485	16,673	..	..	..	..	..	..	..	..	..	16,673			
	Total ..	36,540	1,383	37,923	218,396	..	..	..	3	126	..	123,212	341,737	379,660			
	Total of East Coast ..	1,255,605	28,393	1,283,998	1,393,604	..	..	..	7,223	304	1,743	162,820	1,662,048	2,916,046			

(c) Purchased by Government from excise license for issue to fish-curing yards.

(d) Do. do. for supply to French Government.

(e) Vedarniem Government salt stored at Negapatam.

(d) This is the outturn of certain encroachments.
(e) Produced in the extension.

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	EXPENDED DURING THE YEAR.										BALANCE.		
		Home and Inland consumption.	Supplied for curing fish.	Export by sea.	Sold to French Government.	Sent to other Sub-divisions.	Sent to other Factories and Depôts.	Miscellaneous.	Total.	Wastage written off.		Actual quantity in Store.	Wastage remaining to be written off.	
										Ordinary.	Special.			
		16	17	18	19	20	21	22	23	24	25	26	27	28
Chingleput.	Tada ..	MDS. 1,673	MDS. 48	MDS. 1,721	MDS. 3,573	MDS. 310	MDS. 279	MDS. 38,378	MDS. 44,261	MDS. 1,363	MDS. 45,624	MDS. 357	MDS. 521	
	Kattur ..	3,673	..	3,673	..	..	..	..	18,619	..	18,619	165	46	
	Covelong ..	310	..	310	..	..	..	..	177	..	177	75	..	
	Cheydr ..	279	..	279	..	..	..	..	367	..	367	59	..	
	Merkanam (including extension).	515	..	37,559	..	..	304	..	38,378	..	890	39,268	46,201	5,386
	Total ..	6,350	..	37,559	..	..	352	..	44,261	1,363	45,624	46,857	5,953	
Negapatam.	Cuddalore ..	177	..	177	..	..	..	..	18,619	..	18,619	207	653	
	Manambédi ..	199	..	199	..	..	..	..	177	..	177	130	..	
	Neidavasal ..	177	..	177	..	..	..	..	367	..	367	6	..	
	Tranquebar ..	367	..	367	..	..	..	..	11,236	..	11,236	113,040	..	
	Negapatam ..	435	..	10,800	..	..	..	..	2,523	..	2,523	28,601	..	
Tinnevely.	Vedarniem ..	2,523	..	..	..	..	..	..	2,408	..	2,415	1,878	..	
	Thambikkannalavankottai ..	1,695	..	..	..	..	713	..	85,999	5,913	91,931	20,365	2,285	
	Adirampatnam (including extension).	592	..	..	..	..	..	..	121,506	6,467	128,082	192,653	2,938	
	Kattunavadi ..	85,407	..	..	10,800	..	713	..	1,263	918	2,181	1,573	..	
	Total ..	103,828	6,165	..	..	..	..	..	8,221	522	8,743	1,198	270	
	Theethandathanam ..	1,263	..	..	..	..	..	..	28,121	89	28,210	74,652	..	
	Panchakalli ..	8,221	..	..	..	..	..	..	12,002	..	12,002	13,148	..	
	Vaippár ..	1,543	..	26,578	..	..	..	..	100,548	..	100,548	115,513	..	
	Sevandakulam ..	..	..	12,002	..	..	..	..	4,205	..	4,205	269	..	
	Sevandakulam extension	..	..	99,780	..	..	..	(c) 271	7,342	874	8,216	8,050	407	
	Tuticorin ..	497	..	..	..	..	..	..	161,702	2,403	164,105	214,707	848	
	Kayalpattam ..	4,205	..	..	..	..	..	..	1,027,624	41,876	1,069,614	1,799,119	47,313	
	Kuttangudi ..	7,342	..	..	..	..	..	..	..	..	..	..	..	
	Total ..	23,071	..	..	49,439	138,360	7,223	271	1,027,624	41,876	1,069,614	1,799,119	47,313	
	Total of East Coast ..	770,887	61,443	..	49,439	138,360	7,223	272	1,027,624	41,876	1,069,614	1,799,119	47,313	

(e) This represents the wastage in excess of authorised percentage ascertained in a consignment returned from the West Coast and stored at this factory, duty and cost price having been collected.

APPENDIX G—cont.
Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	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 Sub-divisions.	From other Factories and Depôts.	Swamp and Spontaneous salt.	Gain by weightment.	Confiscated salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
GOVERNMENT SALT—cont.														
West Coast.														
Calicut ..		MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
	Kandapur ..	12,175	140	12,315	..	..	2,000	..	..	..	..	..	2,000	12,315
	Mangalore ..	17,180	129	17,309	..	..	..	..	..	..	..	..	..	19,309
	Tellicherry ..	37,368	659	38,027	..	..	46,788	3,000	..	..	..	..	49,788	87,815
	Calicut ..	13,755	386	14,141	..	..	25,402	2,826	..	..	..	..	27,728	41,869
Beymore ..		(a)	12,020	246	12,266	..	..	18,284	1,750	..	5	..	20,039	32,305
		(a)	10,035	463	10,498	..	..	45,884	11,242	..	..	..	57,126	67,624
	Ponani ..	102,533	2,023	104,556	..	..	138,358	18,318	..	5	..	..	156,681	261,237
Total of West Coast ..		1,328,138	30,416	1,358,554	13,93,604	..	138,358	25,541	96,354	309	1,988	162,575	1,818,729	3,177,283
Excise Salt.														
Chatrapur ..	Surla ..	244,191	4,262	248,453	134,563	..	..	..	..	2	..	..	134,565	393,018
	Naupada ..	467,476	3,530	471,006	87,619	..	..	..	..	..	..	..	87,619	558,625
	Calingsapatam ..	180,297	3,330	184,227	204,609	..	..	..	..	..	..	..	204,609	388,836
	Kuprili ..	28,520	1,268	29,788	30,426	..	..	..	..	..	..	..	30,426	60,214
	Konada ..	57,753	735	58,488	42,412	..	..	..	..	..	..	1	42,413	100,581
Chicacole ..	Pinnipatam ..	52,905	2,779	55,684	82,468	..	..	..	..	18	..	..	82,486	138,170
	Karasa ..	211,041	1,282	212,323	109,512	..	..	..	..	..	..	..	109,512	321,835
	Total ..	997,972	13,324	1,011,296	557,046	..	..	..	..	18	..	1	557,065	1,568,561
Masulipatam ..	Penuguduru ..	289,414	7,729	297,143	237,760	..	..	..	..	..	..	..	237,760	534,903
	Jagannalkpur ..	95,441	1,376	96,817	41,752	..	..	..	..	..	..	..	41,752	141,752
	Mogaltir ..	377,992	3,292	381,284	79,555	..	..	..	..	..	..	..	79,555	175,372
	Manginapudi ..	122,324	5,114	127,438	81,736	..	..	..	..	6	..	(a)	442	182,576
	Nizampatam ..	885,171	17,511	902,682	621,937	..	..	..	..	..	..	..	81,742	209,180
Nellore ..	Total ..	125,797	1,997	127,794	195,764	..	..	..	..	6	..	442	622,385	1,525,067
	Kanuparti ..	151,977	4,896	156,873	346,820	..	..	..	..	..	..	..	195,764	323,558
	Iskapalle ..	88,162	2,014	90,176	289,068	..	..	..	..	..	..	..	346,830	503,703
	Kistnapatam ..	417,071	9,694	426,765	906,352	..	..	..	..	..	..	..	74,700	126,622
	Total ..	1,328,138	30,416	1,358,554	13,93,604	..	..	..	..	..	..	..	289,121	379,297

(e) This represents an adjustment due to the stock of last year having been shown in excess by 442 maunds.

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	EXPENDED DURING THE YEAR.										BALANCE.			
		Home and Inland con- sumption.	Supplied for curing fish.	Export by sea.	Sold to French Govern- ment.	Sent to Sub- divisions.	Sent to other Factories and Depots.	Miscel- laneous.	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	28	
GOVERNMENT SALT—cont.															
West Coast.															
Calicut ..	Kandapur	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
	Mangalore	..	7,149	..	..	..	..	..	7,149	28	..	7,177	4,957	181	
	Tellicherry	..	8,883	..	..	..	2,000	..	10,883	129	..	11,012	8,063	234	
	Calicut ..	..	35,263	..	4,955	..	7,972	..	48,190	427	..	48,617	37,481	1,717	
	Beycore ..	..	18,598	..	..	..	6,572	..	25,170	280	..	25,450	15,780	639	
{	Ponani ..	..	65,089	..	..	..	1,174	..	66,863	167	..	67,359	31,535	489	
		..	..	..	..	..	600	..	..	329	..	..	..	546	
	Total of West Coast ..	..	134,982	..	4,955	..	18,318	..	158,255	1,360	..	159,615	97,816	3,806	
Total of Government salt.		770,837	196,425	..	54,394	138,360	25,541	272	1,185,879	43,236	114	1,229,229	1,896,935	51,119	
GOVERNMENT SALT—cont.															
East Coast.															
Chatrapur	Surla ..	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
	Nanpada ..	..	248,333	..	..	..	..	..	248,333	6,873	..	255,206	121,112	6,700	
	Calingsapatam	..	168,370	..	..	..	..	..	168,440	7,709	..	176,149	378,509	3,967	
	Kuppili ..	..	158,199	..	..	..	..	..	159,101	9,402	..	168,503	213,677	6,556	
	Konada ..	..	51,802	..	..	..	..	..	51,802	2,616	..	54,418	4,068	1,728	
{	Bimlipatam	..	46,064	..	..	..	..	..	46,065	2,267	..	48,332	61,332	1,217	
	Karasa ..	..	87,228	..	..	..	..	..	87,233	3,624	..	90,857	44,531	2,782	
		..	115,365	..	..	..	..	..	115,365	2,804	..	118,169	200,499	3,167	
Total ..		627,028	..	..	..	..	..	978	628,006	28,422	..	656,428	892,616	19,517	
Masulipatam	Ponunguduru	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
	Jagannaikpur	..	269,488	..	..	..	..	..	268,248	17,508	..	315,756	209,141	10,006	
	Mogaltur	..	14,400	..	..	..	..	..	34,896	226	..	35,122	6,138	492	
	Manginapudi	..	75,364	..	..	..	..	..	75,364	2,425	..	79,785	93,960	1,677	
	Nizampatam	..	140,203	..	..	..	..	..	140,203	7,078	..	147,281	412,414	4,165	
{		..	92,117	..	..	..	..	..	92,117	6,802	..	98,919	107,858	2,403	
	Total ..	591,572	..	39,406	..	..	..	11,796	642,774	34,039	..	676,813	829,511	18,743	
		..	..	..	..	..	..	..	..	..	..	..	..	..	
Nellore ..	Kanuparti	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
	Pakhal ..	..	106,482	..	..	..	..	..	106,482	3,571	..	110,053	211,131	2,374	
	Iskappelle	..	217,988	..	..	..	..	..	219,078	7,912	..	226,990	270,728	5,985	
	Kistnapatam	..	79,526	..	..	..	..	..	80,842	1,824	..	82,666	42,929	1,027	
Total ..		320,981	..	..	..	..	..	..	320,981	5,566	..	326,547	50,086	2,664	
Total ..		724,977	..	..	..	..	..	2,406	727,383	18,873	..	746,256	574,874	12,050	

(a) Composed of 40 maunds of confiscated salt utilised for fish-curing purposes and 30 maunds of dirty salt destroyed.

(b) Excess found on check weightment and on which duty has been collected.

(c) This represents an adjustment consequent upon the failure of the factory officer to deduct wastage from the stock in outturning certain heaps.

(d) Purchased by Government for issue to fish-curing yards.

(e) Of this 1,701 maunds were confiscated and 245 maunds were purchased by Government at auction.

APPENDIX G—cont.
Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	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 Sub-divisions.	From other Factories and Depôts.	Swamp and Spontaneous salt.	Gain by weighing.	Confiscated salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

EXCISE SALT—cont.

Chingleput	Tada	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
	Kattur	37,616	3,098	40,714	109,405	..	..	..	..	..	..	..	109,405	150,119
	Vayalur	454,417	1,161	455,578	180,521	..	..	..	..	..	..	..	180,521	636,099
	Pulidivak	184,951	18,627	203,578	295,448	..	..	..	..	10	..	..	295,458	499,036
	Attiput	113,639	16,888	130,527	275,046	..	..	..	..	170	..	..	275,216	404,743
	Vallur	221,685	20,792	242,377	437,651	..	..	..	..	59	..	..	437,651	679,928
	Vadassanjeri	114,833	27,443	142,276	606,610	..	..	..	..	..	..	..	606,609	748,945
	Covelong	12,478	5,400	17,878	114,165	..	..	..	..	..	..	..	114,165	132,063
	Chayur	557,839	18,303	576,642	506,465	..	..	..	..	4	..	..	506,465	1,083,107
	Chinnampet	205,761	4,145	209,906	189,412	..	..	..	..	27	..	..	189,416	399,322
Negapatnam	Chinnampet	154,883	1,078	155,961	199,207	..	..	..	..	28	..	..	199,234	355,195
	Merkanam	161,845	2,073	163,918	212,434	..	..	..	..	..	..	..	212,470	376,388
	Total	2,219,847	118,508	2,338,355	3,126,284	..	..	..	..	298	..	8	3,126,590	5,404,945
	Cuddalore	11,851	3,149	14,500	107,939	..	..	..	..	7	..	..	107,946	122,446
	Nedavasal	30,462	6,655	37,117	142,657	..	..	..	..	42	..	..	142,699	179,816
	Tranquebar	23,590	2,636	26,226	42,866	..	..	..	..	..	..	..	42,866	69,092
	Negapatnam	106,160	8,676	114,836	(b) 342,640	..	..	..	..	8	..	..	342,648	457,484
	Thambikanallavankottai	101,419	6,646	108,065	75,624	..	..	..	..	..	..	..	75,624	183,689
	Adirampatnam	93,698	2,289	95,987	96,837	..	..	..	..	..	..	..	96,837	192,824
	Total	33,257	3,283	36,540	152,866	..	(c) 12,701	..	..	..	..	..	165,567	202,107
Tinnevely	Theethandathanam	399,937	33,334	433,271	961,429	..	12,701	..	..	57	..	..	974,187	1,407,458
	Vattanam	31,111	1,669	32,780	49,699	..	..	..	..	..	..	..	49,699	82,479
	Manakudi	20,267	1,642	21,909	68,546	..	..	..	..	14	..	..	68,560	90,469
	Morekolam	3,177	1,209	4,386	72,161	..	..	..	..	28	..	..	72,189	82,432
	Muthuragunthapattanam	23,207	1,752	24,959	86,466	..	..	..	..	15	..	..	86,481	96,135
	Arasadi	44,579	1,373	45,952	57,870	..	..	..	..	5	..	..	57,875	86,466
	Tuticorin	186,654	3,727	190,381	..	..	..	..	..	8	..	..	..	183,851
	Levingepuram	177,095	6,748	183,843	..	..	..	..	..	..	..	..	..	296,091
	Sevankulam	283,981	12,110	296,091	..	..	..	..	..	16	..	..	..	538,511
	Kayalpatnam	524,816	13,579	538,495	304,884	..	..	..	..	11	..	..	304,895	387,254
Tinnevely	Arumanganeri	77,892	4,467	82,359	193,345	..	..	..	..	..	..	..	193,345	343,626
	Kutianguli	147,628	2,653	150,281	12,394	..	..	..	..	..	..	..	12,394	21,246
	Total	8,580	272	8,852	923,373	..	12,701	..	..	97	..	..	923,470	2,502,758
	Total of Excise salt	1,529,087	50,201	1,579,288	7,230,984	..	12,701	..	..	541	..	461	7,244,677	14,184,987

(a) This represents the quantity for which delivery order was issued but delivery, however, was not made, the duty collected thereon being subsequently refunded.
(b) Of this 1,92,513 maunds are Vedrimum ~~excise~~ salt stored at Negapatnam.
(c) This was Tuticorin salt bound for Penang but landed at Adirampatnam in consequence of the foul weather encountered by the vessel carrying it.

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	EXPENDED DURING THE YEAR.										BALANCE.			
		Home and Inland consumption.	Supplied for curing fish.	Export by sea.	Sold to French Government.	Sent to other Sub-divisions.	Sent to other Factories and Depôts.	Miscellaneous.	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	28	
EXCISE SALT—cont.															
Chingleput	Tada	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
	Kattur	120,597	..	..	..	..	..	(a) 511	121,108	5,287	..	126,395	21,534	2,190	
	Vayalur	281,562	..	1,200	..	..	..	(a) 2,596	285,358	1,813	..	287,171	326,835	22,093	
	Pulidivak	58,131	..	..	..	..	..	..	106,276	24,508	..	130,784	365,217	3,035	
	Attiput	206,235	..	..	..	..	..	..	58,131	17,642	..	75,773	326,369	2,601	
Negapatnam	Vallur	123,685	..	..	..	..	..	..	206,235	24,411	..	230,646	439,330	9,952	
	Vadassanjeri	8,698	..	..	..	..	..	..	123,685	53,160	..	156,845	585,185	6,916	
	Covelong	440,448	..	..	..	..	..	(a) 260	440,698	4,622	..	445,320	117,069	1,674	
	Chayur	132,844	..	..	..	..	..	..	440,698	24,073	..	464,771	596,031	22,305	
	Chinnampet	162,295	..	..	..	..	..	..	132,844	4,139	..	136,983	255,334	7,005	
Tinnevely	Merkanam	81,628	..	..	..	..	..	(b) 7,500	89,028	2,723	..	91,751	196,166	2,960	
	Total	1,712,299	..	1,200	..	..	..	(a) 10,857	1,724,356	146,152	..	1,870,508	3,512,303	82,134	
	Cuddalore	113,260	..	..	..	..	..	..	113,260	6,091	..	119,351	1,625	1,470	
	Nedavasal	119,226	..	..	..	..	..	(a) 179	119,405	9,399	..	128,804	48,311	2,701	
	Tranquebar	44,430	..	..	..	..	..	(b) 276	44,756	4,137	..	48,893	18,823	1,376	
Tinnevely	Negapatnam	264,669	..	..	..	..	..	(b) 10,800	275,369	12,962	..	288,331	163,148	6,005	
	Vedarnien	49,502	..	..	..	..	..	..	49,502	9,102	..	58,604	122,864	2,221	
	Thambikanallavankottai	83,163	..	..	..	..	..	(a) 2,375	85,538	3,374	..	88,912	101,037	2,875	
	Adirampatnam	93,951	..	..	..	..	..	(a) 1,665	95,619	4,790	..	100,409	99,027	2,671	
	Total	768,151	..	..	..	..	..	15,298	783,449	49,855	..	833,304	554,835	19,319	
Tinnevely	Theethandathanam	36,320	..	..	..	..	..	..	36,320	2,934	..	39,254	42,421	804	
	Vattanam	37,868	..	..	..	..	..	..	37,868	2,053	..	39,921	50,193	355	
	Manakudi	53,448	..	..	..	..	..	(c) 1	53,449	1,532	..	54,981	26,789	652	
	Morekolam	47,403	..	..	..	..	..	..	47,403	2,089	..	49,472	46,280	413	
	Muthuragunthapattanam	57,154	..	..	..	..	..	(a) 700	57,854	2,565	..	60,419	70,616	1,073	
Tinnevely	Arasadi	124,840	..	..	..	..	..	..	124,840	8,812	1,299	133,652	108,227	6,377	
	Tuticorin	34,230	..	..	..	..	..	(a) 93,330	140,261	8,402	1,299	148,663	27,353	6,636	
	Levingepuram	214,379	..	..	..	..	..	..	214,379	19,748	..	234,127	58,114	3,650	
	Sevankulam	227,585	..	..	..	..	..	(a) 25,052	252,637	17,912	..	270,549	267,536	10,426	
	Kayalpatnam	284,362	..	..	..	..	..	..	284,362	8,440	..	292,802	89,780	2,672	
Tinnevely	Arumanganeri	86,836	..	..	..	..	..	(a) 4,130	90,966	3,903	..	94,869	247,772	985	
	Kuttanguli	8,924	..	..	..	..	..	..	8,924	272	..	9,196	12,050	..	
	Total	1,216,349	..	200	..	12,701	..	123,213	1,351,463	78,642	1,299	1,431,404	1,037,411	33,943	
	Total of Excise salt	5,887,709	..	40,806	..	12,701	..	164,548	6,105,764	362,856	1,299	6,469,919	7,522,662	192,406	

(a) Purchased by Government for issue to fish-curing yards.
(b) Do. for supply to French Government.
(c) This represents an adjustment due to an error in the sub-divisional return.
(d) This was bound for Penang, but, in consequence of the foul weather encountered by the vessel carrying it, was landed and stored at Adirampatnam.

APPENDIX G—cont.
Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	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 Im- portation.	From other Sub- divisions.	From other Factories and Depôts.	Swamp and Sponta- neous salt.	Gain by weight- ment.	Confis- cated salt.	Miscella- neous.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Negapatam	{	Tanjore District	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	
		South Arcot District	..	..	..	..	1	..	..	..	..	..	..	1	1
	{	Total ..	..	..	..	..	2	..	..	..	..	..	..	2	2
		Total of Duty-bearing Salt ..	..	..	..	..	1,646	..	..	..	..	..	..	1,646	1,646
	{	Total of Imported Salt ..	..	..	..	..	1,264,872	..	..	..	..	..	..	1,264,872	1,264,872
		Grand Total ..	8,021,414	277,450	8,298,864	8,624,588	1,264,872	151,059	25,541	96,354	850	1,988	163,026	10,328,278	18,627,142

IMPORTED SALT—cont.
Duty-bearing (by land).

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1890-91—cont.

Sub-division.	Factory, Depot or Port.	EXPENDED DURING THE YEAR.										BALANCE.		
		Home and Inland con- sumption.	Supplied for curing fish.	Export by sea.	Sold to French Gov- ernment.	Sent to other Sub- divisions.	Sent to other Factories and Depôts.	Miscella- neous.	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	28
Negapatam	Tanjore District	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
	South Arcot District	1	..	..	..	..	..	..	1	..	..	1	..	..
	Total ..	2	..	..	..	..	..	..	2	..	..	2	..	..
	Total of Duty-bearing Salt.	1,646	..	..	..	..	..	..	1,646	..	..	1,646	..	..
	Total of Imported Salt ..	1,264,872	..	..	..	..	..	..	1,264,872	..	..	1,264,872	..	..
	Grand Total ..	7,923,468	196,425	40,806	54,394	151,061	25,541	164,820	8,556,515	406,092	1,413	8,964,020	9,419,597	243,525

IMPORTED SALT—cont.
Duty-bearing (by land).

ENCLOSURE TO APPENDIX G--cont.

Sub-division.	From 1st April 1885 to 31st MARCH 1886.				From 1st April 1889 to 31st MARCH 1890.				From 1st April 1890 to 31st MARCH 1891.				Remarks.
	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	Quantity.	Rate per Indian maund.	Amount.	
1	2	3	4	5	6	7	8	9	10	11			
{Sales for home and inland consumption. Sales abroad for curing fish. Duty-bearing imports.	MDS. R. T.	RS. A. P.	RS. A. T.	MDS. S. T.	RS. A. P.	RS. A. T.	MDS. S. T.	RS. A. P.	RS. A. T.				
	6,928,175 31 20	..	168,09,461 4 7	6,802,062 29 33	..	171,96,970 7 11	6,658,596 38 0	..	168,09,016 9 0				
	172,898 7 20	..	1,13,701 2 0	175,111 18 0	..	1,16,278 4 2	196,424 36 0	..	1,32,113 14 3				
	6,801,073 38 40	..	169,23,152 6 7	6,971,174 7 33	..	173,13,248 12 1	1,046 6 62	..	4,152 12 1				
Grand Total ..	5,892,208 16 9	..	169,26,010 12 2	6,973,649 16 66	..	173,16,919 14 3	6,856,668 0 62	..	169,45,283 3 4*		* A portion of this is still outstanding under the credit system and will be collected in the current year.		

N.B.—Duty-paid imports of 1,120,107 maunds in 1888-89, 1,218,986 maunds in 1889-90 and 12,63,226 maunds in 1890-91 are not included in the above figures.

UNIT
1000 MAUND

1888-1889

1889-90

1890-91

UNIT
1000 MAUND

UNITS

APR MAY JUN JUL AUG SEP OCT NOV DEC JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC JAN FEB MAR

UNITS

390
380
370
360
350
340
330
320
310
300
290
280
270
260
250
240
230
220
210
200
190
180
170
160
150
140
130
120
110
100
90
80
70
60
50
40
30
20
10
1

390
380
370
360
350
340
330
320
310
300
290
280
270
260
250
240
230
220
210
200
190
180
170
160
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70
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10
1

NORTHERN D.
SOUTHERN D.
CENTRAL D.
CHINGLEPUT
Tinnevely
CHICACOLE
NEGAPATAM
NELLORE
MASULIPATAN
CHATRAPUR

CHATRAPUR
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Tinnevely
NORTHERN D.
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APPENDIX H.

STATEMENT showing Duty-paid Salt imported by sea and cleared in the Madras Presidency in 1890-91.

Sub-division.	Port or District of import.	AS PER MANIFESTS FROM				Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
		Bombay.	North Canara.	Goa.	Calcutta.		Quantity.	Centage.	
1	2	3	4	5	6	7	8	9	10
Chingleput ..	Madras	Mds. 191	Mds. ..	Mds. ..	Mds. 7	Mds. 198	Mds. ..	Mds. ..	Mds. 198
	Baindur (South Canara District).	732	4,960	210	..	5,902	21	0.35	5,881
	Kundapur do. ..	31,259	150	8,524	..	39,933	591	1.48	39,342
	Barkor do. ..	26,482	..	22,476	..	48,958	497	1.01	48,461
	Malpe do. ..	6,660	..	3,053	..	9,713	88	0.90	9,625
	Mulki do. ..	10,382	..	..	..	10,382	251	2.41	10,131
	Mangalore do. ..	216,171	..	..	..	216,171	2,764	1.28	213,407
	Cannanore (Malabar District).	..	62,608	..	..	62,608	1,273	2.03	61,335
	Tellicherry do. ..	1,152	86,112	..	..	87,264	643	0.74	86,621
	Badagara do. ..	..	25,112	..	..	25,112	550	2.19	24,562
	Quilandi do. ..	..	8,685	..	..	8,685	134	1.54	8,551
	Calicut do. ..	..	513,396	..	..	513,396	9,792	1.90	503,604
	Beyypore do. ..	9,990	13,806	..	..	23,796	652	2.74	23,144
	Ponani do. ..	5,874	214,861	..	..	220,735	3,980	1.77	216,805
	Cochin do. ..	..	11,641	..	..	11,641	82	0.70	11,559
Calicut ..	Total ..	308,702	941,331	34,263	..	1,284,296	21,268	1.66	1,263,028
	Total imports by Sea ..	308,893	941,331	34,263	7	1,284,494	21,268	1.66	1,263,226

APPENDIX I—cont.

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 1890-91—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 -	Percentage of net difference.		VALUE OF NET DIFFERENCE.	
	2	3		Number of heaps.	Stored contents.	Amount of waste- age.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	16			17	18	At prime cost.	At monopoly price.
							Maximum.	Minimum.	Average.											
1				4	5	6	7.	8	9	10	11.	12	13	14	15	16	17	18		
Chicacoe Sub-Division—cont.																				
Bimlipatam .. E. ..	85	1888-89 ..	13	MDS. 15,600	MDS. 1,697	16-08	7-0	10-23	..	..	MDS. ..	..	..	MDS. 15,600	MDS. —	1,597	10-23	RS. 3,992		
		1889-90 ..	12	16,534	656	6-3	0-86	3-96	..	..	..	..	..	16,534	656	1,640	3-96	1,640		
		1890-91 ..	52	61,941	1,374	5-5	0-16	2-21	6	7,200	..	..	18	25	69,141	—	1,356	1-96	3,390	
Total ..	85	..	77	94,075	3,627	..	..	5-85	6	7,200	18	25	..	101,275	—	3,609	3-56	9,022		
{ G. { E. ..	60	..	60	138,221	7,773	..	..	5-62	..	..	..	18	25	138,221	—	7,773	5-62	20,879		
	441	..	433	640,976	34,415	..	..	6-36	6	7,200	..	..	..	648,176	—	34,397	6-76	85,992		
Grand Total ..	501	..	493	779,197	42,188	..	..	5-41	6	7,200	18	25	..	786,397	—	42,170	5-36	1,06,871		

Madras Sub-Division.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
<i>Madras Sub-Division.</i>																	
G. ..	4	1884-85 ..	2	4,800	545	11-50	11-32	11-41	..	..	..	..	4,800	..	548	11-41	103
		1890-91 ..	2	3,030	67	2-92	1-5	2-21	..	..	..	..	3,030	..	67	2-21	12
Total ..	4	..	4	7,830	615	..	..	7-85	..	..	..	..	7,830	..	615	7-85	115
E. ..	136	1887-88 ..	27	64,800	6,558	13-66	6-41	10-12	..	..	..	..	64,800	..	6,558	10-12	16,395
		1888-89 ..	5	12,000	511	8-30	3-25	4-25	..	..	..	..	12,000	..	511	4-25	1,277
		1889-90 ..	86	205,525	41,059	9-04	1-91	5-38	..	..	..	..	205,535	..	11,059	5-38	27,648
		1890-91 ..	18	43,200	1,657	6-00	2-5	3-83	..	..	..	..	43,200	..	1,657	3-83	4,142
Total ..	136	..	136	325,525	19,785	..	..	6-07	..	..	..	..	325,535	..	19,785	6-07	49,462
E. ..	14	1890-91 ..	14	32,152	718	4-83	1-60	2-23	..	..	..	..	32,152	..	718	2-23	1,785
		1889-90 ..	2	1,237	33	2-66	2-04	2-66	..	..	..	..	1,237	..	33	2-66	89
		1888-90 ..	28	41,033	1,737	12-26	2-41	4-23	..	..	..	..	41,033	..	1,737	4-23	4,343
		1890-91 ..	24	38,400	989	5-25	0-83	2-57	..	..	..	..	38,400	..	989	2-57	2,472
Total ..	52	..	52	79,433	2,726	..	..	3-55	..	..	..	..	79,433	..	2,726	3-55	6,815

G. stands for Government and E. for Excise.

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 1890-91—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.	Age.	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
Manginapattam Sub-Division.—cont.																	
Pandara .. G ..	25 {	1889-90 ..	18	MDS. 21,600	MDS. 1,590	16-83	6-83	7-36	..	..	..	..	MDS. 21,600	MDS. —	7-36	RS. 199	..
		1890-91 ..	7	8,400	407	7-16	3-00	4-84	..	..	..	..	8,400	—	4-84	50	1,068
Total ..	25	..	25	30,000	1,997	..	..	6-65	..	..	..	..	30,000	—	1,997	249	5,242
E. ..	122 {	1884-85 ..	1	1,200	107	8-91	8-91	8-91	..	..	..	..	1,200	—	107	..	267
		1887-88 ..	8	9,600	614	7-75	4-75	6-39	..	..	..	..	9,600	—	614	..	1,535
		1888-89 ..	26	31,200	2,039	9-25	3-5	6-53	..	..	..	..	31,200	—	2,039	..	5,097
		1889-90 ..	78	93,200	4,948	9-08	3-5	5-30	..	..	..	..	93,200	—	4,948	..	12,370
		1890-91 ..	9	10,800	243	4-36	1-58	2-25	..	..	..	..	10,800	—	243	..	608
Total ..	122	..	122	1,46,000	7,951	..	..	5-44	..	..	..	..	1,46,000	—	7,951	..	19,877
E. ..	77 {	1887-88 ..	3	3,600	258	7-5	4-5	7-16	..	..	..	..	3,600	—	258	..	645
		1888-89 ..	10	12,000	798	9-5	4-0	6-55	..	..	..	..	12,000	—	798	..	1,995
		1889-90 ..	42	60,400	2,403	8-8	1-83	4-78	..	..	..	..	60,400	—	2,403	..	6,007
		1890-91 ..	20	24,000	632	5-6	6-83	2-63	..	2,400	6	..	26,400	—	626	..	1,565
Total ..	77	..	75	90,000	4,091	..	..	4-54	2	2,400	6	..	92,400	—	4,085	..	10,212
{ G ..	31	..	31	39,067	2,645	..	..	6-97	..	..	..	..	39,067	—	2,645	..	6,983
{ E ..	401	..	399	6,73,110	35,271	..	..	5-24	..	2,400	6	..	6,75,510	—	35,265	..	88,163
Grand Total ..	432	..	430	7,12,177	37,916	..	..	5-32	2	2,400	6	..	7,14,577	—	37,910	..	95,146
Nellore Sub-Division.																	
Chinna, Ganjam. G ..	99 {	1887-88 ..	65	1,55,213	19,435	13-41	6-5	12-61	..	..	..	..	1,55,213	—	19,425	..	..
		1889-90 ..	23	51,220	3,302	10-83	4-5	6-44	..	..	..	..	51,220	—	3,302	..	..
		1890-91 ..	9	21,600	692	5-25	0-33	3-20	2	4,800	4	..	26,400	—	688	..	..
Total ..	99	..	97	2,28,033	23,419	..	..	10-27	2	4,800	4	..	2,32,833	—	23,415	..	58,537

G stands for Government and E. for Excise.

APPENDIX I—cont.
Statement showing the particulars of ordinary Wastage of salt and of the Excess of salt found in the Madras Presidency in the year 1890-91—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	
Nellore Sub-Division—cont.																		
Kanuparti .. E ..	48	1887-88 ..	2	MDS. 4,800	MDS. 284	6-08	5-75	5-91	..	MDS. 4,800	..	..	..	..	284	5-91	..	
		1888-89 ..	8	19,200	964	7-87	2-29	5-02	..	..	19,200	..	..	..	..	964	5-02	..
		1889-90 ..	14	30,320	1,472	7-06	2-71	4-85	..	..	30,320	..	..	..	..	1,472	4-85	..
Total ..	48	1890-91 ..	24	57,600	1,228	4-83	0-04	2-13	..	57,600	..	..	..	..	1,228	2-13	..	
		..	48	111,920	3,948	..	..	3-52	..	..	1,11,920	..	..	..	..	3,948	3-52	9,870
		..	70	1,65,658	6,973	8-84	0-83	4-20	..	..	1,65,658	..	..	..	..	6,973	4-20	..
Pakula .. E ..	104	1889-90 ..	33	76,992	2,028	9-37	0-33	2-63	1	2,400	..	..	..	..	2,028	..	..	
		1890-91 ..	70	..	..	..	..	..	3-70	..	2,400	10	..	..	..	8,991	3-66	..
		..	103	242,650	9,001	..	..	..	..	..	2,400	10	..	..	..	8,991	3-66	22,477
Isakapalli .. E ..	38	1888-89 ..	2	4,800	218	5-5	3-58	4-54	..	4,800	..	..	..	..	218	4-54	..	
		1889-90 ..	19	33,096	1,268	6-12	0-45	3-83	..	..	33,096	..	..	..	..	1,268	3-83	..
		1890-91 ..	16	36,300	578	2-04	0-33	1-59	..	..	36,300	..	..	..	..	578	1-59	..
Total ..	38	..	37	74,196	2,064	..	..	2-78	..	74,196	..	..	..	..	2,064	2-78	5,160	
		1889-90 ..	7	8,400	337	4-91	3-6	4-01	..	..	8,400	..	..	..	..	337	4-01	..
		1890-91 ..	11	12,932	232	3-00	0-58	1-79	..	..	12,932	..	..	..	..	232	1-79	..
Kistnapatam ..	18	..	18	21,332	569	..	..	2-66	..	21,332	..	..	..	..	569	2-66	107	
		1888-89 ..	1	332	44	13-25	13-25	13-25	..	..	332	..	..	..	..	44	13-25	..
		1889-90 ..	49	1,13,034	4,004	8-41	0-77	3-54	..	..	1,13,034	..	..	..	..	4,004	3-54	..
Total ..	139	1890-91 ..	79	1,88,076	2,168	5-33	0-04	1-14	9	21,600	53	..	..	..	..	..	..	
		..	129	3,02,162	6,216	..	..	2-05	9	21,600	53	..	..	..	..	6,163	1-91	15,408
		..	115	2,49,365	23,988	..	..	9-61	2	4,800	4	..	..	..	..	23,984	9-43	59,960
Total ..	329	..	317	7,30,928	21,229	..	..	2-90	10	24,000	63	..	..	..	21,166	2-81	52,915	
		..	432	9,80,293	45,217	..	..	4-61	12	28,800	67	..	..	..	..	45,150	4-48	1,12,875
		..	446	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	446	..	432	9,80,293	45,217	..	..	4-61	12	28,800	67	..	..	..	45,150	4-48	1,12,875	

G stands for Government and E for Excise.

Statement showing the particulars of ordinary Wastage of salt and of the Excess of salt found in the Madras Presidency in the year 1890-91—cont.

Circles.	HEAPS IN WHICH WASTAGE OCCURRED.			HEAPS IN WHICH EXCESS OCCURRED.				VALUE OF NET DIFFERENCE.										
	Total number of heaps sold.	Year in which stored.	Number of heaps.	Stored contents.	Amount of waste-age.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total, stored contents.	Net difference, + or -.	Centage of net difference.	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	
Chingleput Sub-Division.																		
Tada	109	1882-83 .. 1888-89 .. 1889-90 .. 1890-91 ..	1 2 49 58	MDS. 2,400 2,400 63,874 71,513	MDS. 521 198 2,642 1,539	21-70 9-83 2,642 6-00	21-70 6-66 1-83 6-00	21-70 8-25 4-13 2-15	..	..	..	..	MDS. 2,400 2,400 63,874 71,513	521 198 2,642 1,539	21-70 8-25 4-13 2-15	..	..	..
Total ..	109	..	109	1,37,787	4,379	..	..	3-17	..	..	..	..	1,37,787	4,379	3-17	..	10,948	
Vayalur	1	1889-90 ..	1	MDS. 2,400	MDS. 46	1-91 4-50	1-91 3-60	1-91 4-08	..	..	..	..	2,400	46	1-91	..	..	
Attiput	22	1890-91 ..	22	MDS. 2,400	MDS. 2,742	4-95 2,742	3-60 4-08	4-08 5-01	..	..	..	..	2,400	2,742	4-95	..	..	
Pulidwak	22	1890-91 ..	22	MDS. 56,385	MDS. 2,829	..	..	5-01	..	..	..	..	56,385	2,829	5-01	..	..	
Madras	328	1887-88 .. 1888-89 .. 1889-90 .. 1890-91 ..	10 82 233	MDS. 28,362 244,286 7,57,344	MDS. 5,184 33,133 45,406	36-61 47-61 16-72	14-69 2-55 0-41	18-27 13-56 5-99	..	3,513 5,400	170 69	4-83 1-27	2,47,799 7,52,744	32,663 45,337	18-27 5-94	..	..	
Total ..	328	..	325	10,29,992	83,723	..	..	8-12	3	8,913	239	2-68	10,38,905	83,484	8-03	..	2,08,710	
Covelong	13	1890-91 ..	13	MDS. 37,200	MDS. 1,298	6-5 8,622	1-83 6-41	3-48 8-38	..	..	..	..	37,200	1,298	3-48	..	..	
Cheyur	124	1888-89 .. 1889-90 .. 1890-91 ..	8 91 23	MDS. 8,622 109,200 27,600	MDS. 723 5,634 642	11-66 16-00 13-30	6-41 1-00 0-16	8-38 5-15 2-32	..	..	..	..	8,622 109,200 27,600	723 5,634 638	8-38 5-15 2-21	..	..	
Total ..	124	..	122	145,422	6,999	..	..	4-81	1	1,200	4	..	146,622	6,995	4-77	..	17,488	
Chunkampet	75	1887-88 .. 1888-89 .. 1889-90 .. 1890-91 ..	3 14 22 34	MDS. 7,172 26,016 34,375 75,698	MDS. 599 2,310 34,375 1,016	15-13 15-31 10-00 6-22	1-58 4-02 2-41 0-17	8-35 4-03 5-03 1-34	..	..	..	..	7,172 26,016 34,375 80,498	599 2,310 34,375 989	8-35 4-03 5-03 1-22	..	..	
Total ..	75	..	73	143,261	6,656	..	..	3-94	2	4,800	27	..	148,061	5,629	3-83	..	14,073	
Merkanam	38	1887-88 .. 1888-89 .. 1889-90 .. 1890-91 ..	2 3 8 23	MDS. 4,800 2,494 10,983 47,797	MDS. 344 219 286 1,205	9-04 5-44 0-66 5-62	5-29 6-26 0-66 0-18	7-16 6-26 2-60 3-06	..	..	..	..	4,800 2,494 10,983 47,797	344 219 286 1,177	7-16 6-26 2-60 2-23	..	..	
Total ..	38	..	36	67,054	2,054	..	..	3-06	2	4,800	28	..	71,854	2,026	2-81	..	5,065	

G stands for Government and E for Excise.

APPENDIX I—cont.

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 1890-91—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.						VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of waste- age.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total, stored contents.	Net difference, + or -.	Centage of net difference.	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
Chingleput Sub-Division—cont.																	
Mertanam—cont. G ..	16 {	1889-90 ..	7	MDS. 16,743	MDS. 511	5.16	1.16	3.05	..	2,400	..	..	16,743	—	511	3.05	RS. 96
		1890-91 ..	8	16,880	730	16.62	0.04	4.30	1	2,400	..	..	19,280	—	720	3.70	1,374
Total ..	16	..	15	33,623	1,241	..	..	..	1	2,400	10	..	36,023	—	1,231	..	1,935
Total { G ..	18	..	17	38,423	1,808	..	..	4.80	1	2,400	10	..	40,823	—	1,798	4.40	3,309
Total .. { E ..	733	..	724	16,74,659	1,09,778	..	..	6.55	8	19,713	298	1.51	16,94,372	—	1,09,480	6.46	2,73,700
Grand Total ..	751	..	741	17,13,082	1,11,586	..	..	..	9	22,113	308	..	17,35,195	—	1,11,278	..	3,309
																	2,77,009
Negapatam Sub-Division.																	
Manambadi .. G ..	16 {	1888-89 ..	3	4,920	335	7.58	5.98	6.80	..	2,400	..	..	4,920	—	335	6.80	63
		1889-90 ..	4	2,417	128	24.49	4.01	5.21	1	2,400	142	5.91	9,475	—	16	16	3
		1890-91 ..	8	9,475	192	..	..	2.02	..	..	..	..	..	—	192	2.02	36
Total ..	16	..	15	16,812	653	..	..	3.88	1	2,400	142	5.91	19,212	—	511	2.65	..
Cuddalore .. E ..	54 {	1889-90 ..	14	22,608	1,059	..	..	4.24	..	2,400	..	..	22,608	—	1,059	4.24	2,648
		1890-91 ..	37	62,254	1,764	..	..	2.86	2	2,400	7	..	64,654	—	1,777	2.74	4,442
Total ..	54	..	51	84,862	2,843	..	..	3.35	2	2,400	7	..	87,262	—	2,836	3.24	7,090
Kumbhamedu .. E ..	21 {	1888-89 ..	1	284	54	..	..	19.10	..	..	..	..	284	—	54	19.10	135
		1889-90 ..	7	15,836	851	..	..	6.87	..	..	..	..	15,836	—	851	5.37	2,128
		1890-91 ..	12	28,800	684	..	..	2.80	..	..	..	..	28,800	—	684	2.30	1,660
Total ..	21	..	20	44,920	1,569	..	..	3.49	..	..	..	..	44,920	—	1,569	3.49	3,923

G stands for Government and E for Excise.

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 1890-91—cont.

Circles.	Total number of heaps	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.	Average.	Maximum.	Minimum.	Average.	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		
Neidavasal ..	97	1888-89 .. 1889-90 .. 1890-91 ..	7	8,002	1,129	..	..	14.11	..	..	..	..	..	8,002	—	1,129	14.11	RS. 2,823	
			12	13,297	947	..	..	7.12	..	..	..	..	..	13,297	—	1,947	7.12	2,367	
			77	92,073	3,369	..	..	3.65	..	..	1,200	42	3.5	..	92,273	—	3,327	3.65	8,317
			96	1,13,372	5,445	..	..	4.84	..	..	1,200	42	3.5	..	1,14,572	—	5,403	4.84	13,507
Tranquebar ..	43	1890-91 ..	1	144	7	..	..	4.86	..	..	..	..	144	—	7	4.86	..	1,592	
			5	5,459	687	..	..	11.66	..	..	..	..	..	5,459	—	687	11.66	1,592	
			13	15,182	1,084	..	..	6.81	..	..	..	..	..	15,182	—	1,084	6.81	2,885	
			25	30,000	1,206	..	..	4.02	..	..	..	..	..	..	30,000	—	1,206	4.02	3,015
Negapatam ..	124	1888-89 .. 1889-90 .. 1890-91 ..	43	50,641	2,877	..	..	5.68	..	..	..	..	50,641	—	2,877	5.68	..	7,192	
			4	7,200	1,087	..	..	15.09	..	..	..	..	..	7,200	—	1,087	15.09	2,718	
			27	63,591	2,572	..	..	4.04	..	..	..	..	..	63,591	—	2,572	4.04	6,430	
			89	2,11,145	6,632	..	..	3.14	..	..	4,800	8	..	..	2,15,945	—	6,624	3.06	16,560
Vedarniem ..	33	1879-80 .. 1888-89 .. 1889-90 .. 1890-91 ..	120	2,81,936	10,291	..	..	3.65	..	..	..	..	2,86,736	—	10,283	3.58	..	25,708	
			1	2,400	540	..	..	22.50	..	..	..	..	..	2,400	—	540	22.50	1,451	
			26	44,556	4,078	..	..	9.15	..	..	..	..	..	44,556	—	4,078	9.15	10,195	
			1	149	19	..	..	12.80	..	..	..	..	..	149	—	19	12.80	47	
Sd Adirampatnam.	45	1889-91 ..	6	14,400	580	..	..	4.02	..	..	..	..	14,400	—	580	4.02	..	1,450	
			33	59,105	4,677	..	..	7.91	..	..	..	..	..	59,105	—	4,677	7.91	11,692	
			2	548	8	..	..	1.46	..	..	..	..	..	548	—	8	1.46	21	
			15	1,894	138	..	..	7.28	..	..	..	..	..	1,894	—	138	7.28	345	
Thambikantal-lavankottai.	55	1888-89 .. 1889-90 .. 1890-91 ..	28	46,479	2,810	..	..	6.04	..	..	..	..	46,479	—	2,810	6.04	..	7,025	
			45	68,673	3,928	..	..	5.71	..	..	..	..	..	68,673	—	3,928	5.71	9,820	
			9	9,080	739	..	..	8.02	..	..	..	..	..	9,080	—	739	8.02	1,823	
			20	34,226	1,948	..	..	5.69	..	..	..	..	..	34,226	—	1,948	5.69	4,870	
Total ..	55	..	55	91,571	4,210	..	..	4.59	..	..	..	..	91,571	—	4,210	4.59	..	10,525	

G stands for Government and E for Excise.

APPENDIX I—cont.

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 1890-91—cont.

APPENDIX I.]

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[WASTAGE AND EXCESS.

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.	
	2	3		Number of heaps.	Stored contents.	Amount of wast.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				17	18
							Maximum.	Minimum.	Average.									
1																		
Veypattam Sub-Division—cont.																		
Kattamavadi ..	75	1889-90 ..	3	MDS.	MDS.	MDS.	..	..	1.70	..	..	..	..	..	..	..	..	..
				3,600	62	3,800												
	95	1890-91 ..	69	82,800	3,154	..	..	3.80	..	..	..	..	..	..	..	..	..	..
				72	86,400	3,216	..	..	3.72	1	940	2	..	..	..	..	..	..
	472	..	463	106,304	4,424	..	..	4.16	2	3,340	144	..	..	..	..	..	..	..
795,080				35,840	..	..	4.50	5	8,400	57	..	..	..	..	..	..	..	..
Grand Total ..	567	..	554	901,384	40,264	..	..	4.46	7	11,740	201	..	..	..	..	..	..	..
Tinnevely Sub-Division.																		
Theethandathan.	30	1888-89 ..	1	2,400	478	..	..	19.91	..	..	..	..	..	..	..	..	..	..
				7	11,254	1,089	..	..	9.67	..	..	..	..	..	..	..	..	..
	E ..	1889-90 ..	13	12,894	652	..	..	5.05	..	..	..	..	..	..	..	..	..	..
				10	13,200	228	..	..	2.48	..	..	..	..	..	..	..	..	..
Total ..	30	..	30	37,348	2,069	..	..	5.53	..	..	..	..	..	..	..	..	..	..
Punchakalli ..	7	1888-89 ..	1	1,200	111	..	..	9.25	..	..	..	..	..	..	..	..	..	..
				6	7,206	312	..	..	4.32	..	..	..	..	..	..	..	..	..
	Total ..	7	..	7	8,406	423	..	..	5.03	..	..	..	..	..	..	..	..	..
					29,072	110	..	..	0.72	..	..	..	..	..	..	..	..	..
Vaippar	14	1890-91 ..	9	20,672	171	..	..	0.82	5	8,400	61	..	..	..	..	..	..	..
				3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	3	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
					3,371	61	..	..	1.80	2	3,371	61	..	..	..	..	..	..
Tuticorin	85	1888-89 ..	20	39,600	3,761	..	..	9.49	..	..	..	..	..	..	..	..	..	..
				62	99,600	4,429	..	..	4.44	2	4,800	8	..	..	..	..	..	..
	Total ..	85	..	82	139,200	8,190	..	..	5.88	2	4,800	8	..	..	..	..	..	..
					144,000	8,182	..	..	0.16	..	..	..	..	..	..	..	..	..

G stands for Government and E for Excise.

APPENDIX I.]

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[WASTAGE AND EXCESS.

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 1890-91—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.	
	2	3		Number of heaps.	Stored contents.	Amount of waste.	Centage of wastage.		Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	At prime cost.				At monopoly price.	
							Maximum.	Minimum.										Average.
Tinnevely Sub-Division—cont.																		
Vattanam	E	32	1889-90	10	MDS. 11,648	MDS. 296	..	..	2.54	..	..	..	..	MDS. 286	2.54	..	RE. ..	
	..	..	1890-91	22	26,400	470	..	..	1.78	..	..	..	..	470	1.78	..	..	
	Total	32	..	32	38,028	766	..	..	2.01	..	..	..	..	766	2.01	..	2,059	
Maaakudi	E	46	1888-89	3	3,600	196	..	..	5.40	..	..	..	..	196	..	..	..	
	..	..	1890-91	36	43,190	779	..	..	1.80	6	7,200	28	..	761	..	..	..	
	Total	46	..	39	46,790	975	..	..	2.08	6	7,200	28	..	947	1.75	178	2,545	
Morkolam	E	46	1887-88	5	6,000	564	..	..	9.40	..	..	..	..	564	9.40	..	..	
	..	..	1888-89	1	1,200	95	..	..	7.91	..	..	..	..	95	7.91	..	..	
	..	..	1889-90	20	24,000	845	..	..	3.52	2	2,400	14	..	845	3.52	..	..	
Total	46	..	1890-91	18	19,747	226	..	..	1.14	2	2,400	..	..	212	..	..	..	
Muthuragunathapuram.	E	51	1887-88	44	50,947	1,730	..	..	3.39	2	2,400	14	..	1,716	3.21	322	4,611	
	..	..	1888-89	2	2,400	208	..	..	8.6	..	..	..	..	208	8.6	..	..	
	..	..	1889-90	4	4,800	287	..	..	5.97	..	..	..	..	287	5.97	..	..	
Total	51	..	1890-91	28	20,400	1,015	..	..	4.37	..	..	..	..	1,016	4.97	..	..	
Araadi	E	51	1888-89	51	60,658	2,265	..	..	3.77	..	..	..	..	2,265	3.77	425	6,087	
	..	..	1889-90	19	22,536	2,713	..	..	12.03	..	..	..	..	2,713	12.03	..	..	
	..	..	1890-91	5	6,000	104	..	..	7.86	..	..	..	..	104	7.86	..	..	
Total	116	..	1890-91	56	89,194	3,082	..	..	1.73	..	..	..	..	3,082	1.73	..	..	
Levingapuram.	E	162	1888-89	29	37,200	3,674	..	..	9.87	..	..	..	..	3,674	9.87	..	..	
	..	..	1889-90	133	193,668	7,614	..	..	3.93	..	..	..	..	7,614	3.93	..	..	
	Total	162	..	162	230,868	11,288	..	..	4.89	..	..	..	..	11,288	4.89	2,117	30,336	

G stands for Government and E for Excise.

APPENDIX I—cont.
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 1890-91—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 -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of waste.	Contage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	At prime cost.	At monopoly price.					
						Maximum.	Minimum.	Average.											
Tamilnadu Sub-Division—cont.																			
Sevankolam. E	119	1888-89	61	MDS. 127,856	MDS. 11,038	..	..	8.63	..	2	3,600	..	..	MDS. 127,856	MDS. 11,038	8.63	RS.	RS.	
		1889-90	56	126,441	3,721	..	..	2.94	..	..	..	..	..	120,041	3,705	..	..	..	
Total ..	119	..	117	254,297	14,759	..	..	5.80	..	2	3,600	..	..	257,897	14,743	5.71	2,764	39,622	
Kāyalpatnam. E	244	1889-90	67	79,529	3,312	..	..	4.16	..	..	..	..	..	79,529	3,312	4.16	..	..	
		1890-91	176	211,200	3,333	..	..	1.57	..	1	1,200	..	..	212,400	3,330	..	..	..	
Total ..	244	..	243	290,729	6,645	..	..	2.28	..	1	1,200	..	..	291,929	6,642	2.27	1,245	17,550	
Arumuganeri. E	51	1889-90	25	38,400	1,734	..	..	4.51	..	..	..	..	..	38,400	1,734	4.51	..	..	
		1890-91	26	44,545	501	..	..	1.12	..	..	..	..	..	44,545	501	1.12	..	..	
Kuttauguli. G	4	1888-89	4	9,600	796	..	..	8.29	..	..	..	..	..	9,600	796	8.29	149	2,139	
Total ..	51	..	51	82,945	2,235	..	..	2.69	..	..	..	..	..	82,945	2,235	2.69	419	6,006	
(G	29	..	21	41,076	1,868	..	..	4.54	..	8	14,171	126	..	55,249	1,742	3.15	326	4,682	
E	982	..	967	1,369,499	62,384	..	..	4.55	..	13	19,200	69	..	1,388,699	62,315	4.48	..	1,67,471	
Grand Total ..	1,011	..	988	1,410,577	64,252	..	..	4.55	..	21	32,371	195	..	1,443,948	64,057	4.43	326	1,72,153	
Calcutta Sub-Division.																			
Kundapur. G	6	1889-90	6	8,147	69	..	..	8.82	..	..	..	..	..	8,147	67	8.82	13	180	
Mangalore. G	4	1888-89	4	11,761	234	..	..	1.81	..	..	..	..	..	11,761	214	1.81	40	576	
		1889-90	2	7,687	109	..	..	1.41	..	..	..	..	..	7,687	109	1.41	20	293	
Tellicherry. G	7	1890-91	5	37,715	293	..	..	7.77	..	..	..	..	..	37,715	293	7.77	55	787	
Total ..	7	..	7	45,402	402	..	..	8.8	..	..	..	..	..	45,402	402	8.8	75	1,080	
(G	5	1889-90	5	16,629	94	..	..	5.6	..	..	..	..	..	16,629	94	5.6	17	252	
E	7	1890-91	2	8,358	86	..	..	1.02	..	..	..	..	..	8,358	86	1.02	16	231	
Total ..	7	..	7	24,987	180	..	..	7.2	..	..	..	..	..	24,987	180	7.2	33	483	

G stands for Government and E for Excise.

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 1890-91—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 -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of waste.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.	Percentage 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	
Calcutta Sub-Division—cont.																		
Beyport (Gollah) G.	23	{ 1889-90 1890-91	3 19	MDR. 2,948 17,524	MDR. 24 84	.. ..	.. ..	81 47	1 ..	MDR. 983 ..	5 ..	5 ..	MDR. 3,931 17,524	MDR.	19 84	48 47	RS. 3 16	RS. 51 225
	Total ..	23	..	22	20,472	108	..	52	1	983	5	5	21,455	..	103	48	19	276
Ponani .. G.	10	{ 1889-90 1890-91	4 4	9,477 5,391	87 22	.. ..	.. ..	91 40	.. ..	.. ..	.. ..	.. ..	9,477 5,391	.. ..	87 22	91 40	16 4	233 59
	Total ..	10	..	8	14,868	109	..	73	..	..	..	..	14,868	..	109	73	20	292
Grand Total ..	57	..	54	125,637	1,080	..	..	85	1	983	5	5	126,620	..	1,075	92	201	2,889
Presidency (G. Total.	537 3,467	.. ..	517 3,411	1,038,783 6,142,156	57,645 308,228	.. ..	.. ..	5.55 5.02	16 45	28,976 81,503	300 513	1.04 0.63	1,067,759 6,223,659	..	57,345 807,715	5.37 4.94	10,752 ..	1,54,115 7,69,287
	Grand Total ..	4,004	..	3,928	7,180,939	* 365,873	..	5.09	61	110,479	* 813	0.73	7,291,418	..	365,060	5.00	10,752	9,23,402

G stands for Government and E for Excise.
* Difference between these figures and the corresponding ones in the stocks statement is under inquiry.

ENCLOSURE TO APPENDIX I.
MEMORANDUM showing the Cause of Serious Wastages discovered in the heaps outturned in the year 1890-91.

Sub-division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Chattapur	Gaujan— Government	1889-90 .. 1890-91 ..	5 104	4.62 3.83	3.6 0.75	4.44 3.45	Normal. Maximum wastage due to the damage by rain before covering.
	Surla— Government	1884-85 .. 1888-89 .. 1889-90 .. 1890-91 ..	19 22 76 10	13.08 4.04 6.08 4.58	8.75 3.3 1.5 2.45	11.26 4.14 3.58 2.55	Due to age. Wastage being uniform, no explanation taken. } Normal.
	Naupada— Government	1884-85 .. 1885-86 .. 1889-91 ..	1 1 1	20.58 10.6 5.0	20.58 10.6 5.0	20.58 10.6 5.0	Due to age, weather, re-weighment and damage by cyclone. Due to age and sandy nature of the storage space, storer warned. This was a heap of 40 maunds of confiscated salt utilised for fish-curing. Of this, 1½ maunds of dirty, salt were destroyed.
	Excise ..	1888-89 ..	28	10.83	1.83	6.25	Maximum due to damage by rain; minimum due partly to carelessness of storer who was black-marked.
	Excise ..	1889-90 ..	27	8.75	3.083	4.99	Maximum due to wetness of salt, storer reprimanded; minimum due to re-weighment.
	Excise ..	1890-91 ..	13	4.68	2.3	3.50	Normal.
	Oalingapatam— Government	1890-91 ..	1	1.75	1.75	1.75	Normal.
	Excise ..	1888-89 .. 1889-90 .. 1890-91 ..	45 70 29	11.83 10.3 7.16	6.0 3.95 2.75	8.11 7.36 5.17	Maximum due to damage by rain; minimum due to carelessness of storer who was warned. Maximum and minimum due to carelessness of storer who left the department. Maximum due to rain during storage and to dampness of storage space.
	Kuppli— Excise ..	1889-90 ..	26	7.16	3.16	5.08	Maximum due to lightness of salt.
	Konada— Excise ..	1889-91 ..	25	7.83	0.91	5.57	Maximum under inquiry.
Chitacole	Excise ..	1888-89 ..	1	7.33	7.33	7.33	} Normal.
	Excise ..	1888-89 ..	34	8.16	2.83	5.35	Maximum under inquiry.
	Excise ..	1889-90 ..	10	5.75	1.83	3.96	Maximum due to re-weighment, re-weighing officer censured; minimum due to bad covering, storer reprimanded.
	Excise ..	1888-89 ..	13	16.08	7.0	10.23	Maximum normal; minimum due to dryness of salt.
	Excise ..	1889-90 ..	12	6.3	0.86	3.96	Maximum due to damage by rain.
	Excise ..	1890-91 ..	52	5.5	0.16	2.21	Maximum due to damage by rain.
	Excise ..	1885-86 ..	1	16.41	16.41	16.41	Due to age.
	Excise ..	1888-89 ..	1	5.87	5.87	5.87	Under inquiry.
	Excise ..	1889-90 ..	35	12.75	3.58	4.77	Maximum due to damage by rain.
	Excise ..	1890-91 ..	12	4.3	1.04	2.63	Normal.

MEMORANDUM showing the Cause of Serious Wastages discovered in the heaps outturned in the year 1890-91—cont.

Sub-division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Chitacole—cont.	Balacheruvu— Government	1888-89 .. 1889-90 .. 1890-91 ..	1 36 12	5.95 7.70 5.08	5.95 0.87	5.95 3.06	Normal. Maximum due to re-weighment. Normal.
	Polavaram— Government	1889-90 .. 1890-91 ..	1 5	4.04 9.83	4.04 2.45	4.04 6.26	Due to damage by cyclone of September 1889. Maximum due to damage by rain.
	Penugudur— Government	1884-85 .. 1890-91 ..	2 2	11.50 2.92	11.50 2.21	11.41 2.21	} Normal, storer died.
	Excise ..	1887-88 .. 1888-89 .. 1889-90 .. 1890-91 ..	27 5 86 18	13.66 8.30 9.04 6.00	6.41 3.25 1.91 2.50	10.12 4.25 5.38 3.83	Maximum due to carelessness of the storer who left the department. Maximum due to damage by rain; minimum under inquiry. Maximum due to damage by rain; minimum normal. Maximum under inquiry; minimum normal.
	Jagannathpur— Excise ..	1890-91 ..	14	4.83	1.80	2.23	Normal.
	Magatur— Government	1890-91 ..	2	3.28	2.04	2.66	Due to re-weighment.
	Excise ..	1889-90 ..	23	12.36	2.41	4.23	Maximum occurred in a remnant heap.
	Excise ..	1890-91 ..	24	5.25	0.83	2.57	Due to bad quality of salt, storer however warned.
	Pandara— Government	1889-90 .. 1890-91 ..	18 7	16.83 7.16	8.83 3.00	7.36 4.84	Maximum due to carelessness of storer who was blackmarked; minimum due to bad quality of salt. Maximum under inquiry.
	Manginapudi— Government	1884-85 .. 1887-88 .. 1888-89 .. 1889-90 .. 1890-91 ..	1 8 26 78 9	8.91 7.75 9.25 9.08 4.30	8.91 4.75 3.50 3.50 1.58	8.91 6.39 6.53 5.30 2.25	Under inquiry. Maximum due to carelessness of storer who was blackmarked; minimum under inquiry. Under inquiry. Normal.
Mandlipatam	Excise ..	1888-89 ..	3	7.5	4.5	7.16	Maximum normal; minimum due to dryness salt, storer however warned.
	Excise ..	1888-89 ..	10	9.5	4.0	6.65	Maximum normal; minimum due to carelessness of storer, who was blackmarked.
	Excise ..	1889-90 ..	42	8.8	1.83	4.76	Maximum normal; minimum due to bad quality of salt, storer however cautioned.
	Excise ..	1890-91 ..	20	5.6	0.83	2.63	Maximum due to error in machines; minimum under inquiry.
	Nizampatam— Government	1888-89 .. 1889-90 .. 1890-91 ..	65 23 9	13.41 10.83 5.25	6.5 4.5 0.33	12.51 6.44 3.20	Maximum passed with warning to the storer; minimum due to inaccuracy of marking. Under inquiry.
	Excise ..	1889-90 ..	23	10.83	4.5	6.44	Under inquiry.
	Excise ..	1889-90 ..	9	6.08	0.33	3.20	} Normal.
	Excise ..	1887-88 ..	2	6.08	5.75	5.91	Maximum normal; minimum passed with a blackmark to storer.
	Excise ..	1888-89 ..	8	7.87	2.29	5.92	Maximum normal; minimum due to carelessness of storer who was warned.
	Excise ..	1889-90 ..	14	7.06	2.71	4.85	Maximum normal; minimum due to carelessness of storer who was warned.
Nellore Sub-division.	Excise ..	1890-91 ..	24	4.83	0.04	2.13	Normal.

ENCLOSURE TO APPENDIX I.—cont.
Memorandum showing the Cause of Serious Wastages discovered in the year 1890-91.—cont.

Sub-division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Nellore—cont.	Pakala— Excise ..	1889-90 ..	70	8-84	0-83	4-20	Maximum due to carelessness of storer who was warned, and minimum to inaccuracy of storing machines.
	Iskapalle— Excise ..	1890-91 ..	33	9-37	0-33	2-63	Maximum due to salt being powdery, and minimum due to inaccuracy of machines.
	Excise ..	1888-89 ..	2	5-5	3-58	4-54	Maximum normal; minimum due to inaccuracy of machines.
	Excise ..	1889-90 ..	19	6-12	0-45	3-83	Maximum under inquiry; minimum due to carelessness of storer who was warned.
	Excise ..	1890-91 ..	16	2-04	0-33	1-59	Maximum due to carelessness of storer who was warned.
	Kistnapatnam— Government ..	1889-90 ..	7	4-91	3-6	4-01	Normal.
	Excise ..	1890-91 ..	11	3-00	0-58	1-79	Due to carelessness in storing, storer left the department.
	Excise ..	1888-89 ..	1	13-25	13-25	13-25	Maximum occurred in a remnant heap which generally shows high wastage.
	Excise ..	1889-90 ..	49	8-41	0-77	3-54	Due to carelessness in storage, storers warned.
	Excise ..	1890-91 ..	79	5-33	0-04	1-14	Due to age and damage by rain; visible damage reported to be 140 maunds.
Chingleput	Tada— Government ..	1882-83 ..	1	21-70	21-70	21-70	Normal.
	Excise ..	1888-89 ..	2	9-83	6-66	8-25	Maximum due to damage by rain.
	Excise ..	1889-90 ..	49	6-66	1-83	4-13	Maximum due to insufficient covering, storers suitably dealt with; minimum due to inaccuracy of machines.
	Excise ..	1890-91 ..	58	6-00	0-50	2-15	of machines.
	Vayalur— Government ..	1889-90 ..	1	1-91	1-91	1-91	Normal.
	Excise ..	1890-91 ..	2	4-50	3-60	4-08	Due to the platform being new.
	Ennore— Excise ..	1890-91 ..	44	11-58	1-22	4-99	Maximum due to the unsatisfactory condition of the platform, and minimum to storer's carelessness of which due notice will be taken.
	Madras Depot— Excise ..	1887-88 ..	10	36-61	14-69	18-27	High wastages under enquiry by the Deputy Commissioner.
	Excise ..	1888-89 ..	82	47-61	2-55	13-56	
	Excise ..	1889-90 ..	233	16-72	0-41	5-99	
Chingleput— cont.	Coralong— Excise ..	1890-91 ..	13	6-50	1-83	3-48	Maximum wastage due to the platform being new and unconsolidated.
	Cheyur— Excise ..	1888-89 ..	8	11-66	6-41	8-38	Maximum due to the age of the heaps.
	Excise ..	1889-90 ..	91	15-00	1-00	5-15	Maximum due to carelessness of the storer will be suitably dealt with by the Deputy Commissioner.
	Excise ..	1890-91 ..	23	13-30	0-16	2-32	Maximum due to the heap being sunk.
	Chinnampet— Excise ..	1887-88 ..	3	15-13	1-58	8-35	
	Excise ..	1888-89 ..	14	15-31	4-02	8-87	Maximum due to age.
	Excise ..	1889-90 ..	22	10-00	2-41	5-03	
	Excise ..	1890-91 ..	34	6-22	0-17	1-34	Normal.

Memorandum showing the Cause of Serious Wastages discovered in the year 1890-91.—cont.

Sub-division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Chingleput— cont.	Madras— Government ..	1888-89 ..	7	5-16	1-16	3-05	Maximum due to age.
	Excise ..	1890-91 ..	8	16-62	0-04	4-3	Maximum due to the carelessness of the storer who has been punished.
	Excise ..	1887-88 ..	2	9-04	5-29	7-16	Maximum due to age.
	Excise ..	1888-89 ..	3	6-82	5-44	6-26	Maximum due to the heap being under sale for about 3 months.
	Excise ..	1889-90 ..	8	7-41	0-66	2-60	Maximum due to inaccuracy of machines consequent upon the stormy wind which blew at the time of storage.
	Excise ..	1890-91 ..	23	5-62	0-18	2-52	Normal.
	Cuddalore— Government ..	1888-89 ..	3	7-58	5-98	6-80	Normal.
	Excise ..	1889-90 ..	4	24-49	4-01	6-33	Maximum under inquiry.
	Excise ..	1890-91 ..	8	3-16	0-83	2-02	Normal.
	Excise ..	1888-89 ..	1	19-1	19-1	19-1	Due to age and damage to covering, storer however blackmarked.
Negapatnam	Tranquebar— Government ..	1888-89 ..	21	8-08	1-81	4-96	Maximum due to damage by rain and to the length of time for which the heap was under sale.
	Excise ..	1889-90 ..	49	8-83	0-08	2-68	Maximum under inquiry.
	Excise ..	1890-91 ..	1	4-86	4-86	4-86	Due to inferior quality of salt.
	Excise ..	1888-89 ..	12	17-70	6-80	13-12	Maximum due to age and damage by rain.
	Excise ..	1889-90 ..	25	13-08	4-08	6-95	Maximum due to damage by rain.
	Excise ..	1890-91 ..	102	8-00	0-16	2-92	Maximum due to carelessness of the storer who was suitably dealt with.
	Negapatnam— Excise ..	1888-89 ..	4	21-80	9-29	15-09	Maximum due to damage by rain and to bad covering, storer warned.
	Excise ..	1889-90 ..	27	6-84	1-12	4-04	Maximum due to inaccuracy of storing machines and to damage by rain, storer blackmarked for low minimum.
	Excise ..	1890-91 ..	59	11-45	0-04	3-14	Maximum under inquiry.
	Vedarnam— Government ..	1879-80 ..	1	22-5	22-5	22-5	This is a heap of spontaneous salt; wastage due to age and damage by rain.
Negapatnam— cont.	Excise ..	1888-89 ..	26	13-6	4-29	9-15	Maximum due to age and damage by rain.
	Excise ..	1889-90 ..	1	12-8	12-80	12-80	Due to the heap being a partial one and to damage by rain, storer however warned.
	Excise ..	1890-91 ..	6	9-5	3-25	4-02	Maximum due to damage by rain.
	Adirampattanam— Government ..	1889-90 ..	3	2-75	0-60	1-72	Normal.
	Excise ..	1890-91 ..	71	8-5	0-21	3-74	Maximum under inquiry.
	Excise ..	1888-89 ..	11	11-2	5-37	7-90	Maximum due to carelessness of the storer who retired.
	Excise ..	1889-90 ..	35	10-83	2-68	5-37	Maximum under inquiry.
	Excise ..	1890-91 ..	54	23-39	9-66	4-58	
	Vattiam— Government ..	1883-84 ..	1	19-91	19-91	19-91	Normal; was under sale for 1½ years for fish-curing.
	Excise ..	1888-89 ..	10	13-16	3-83	8-65	Maximum due to the heap having passed through two severe monsoons.
	Excise ..	1889-90 ..	23	8-30	0-60	3-86	Maximum due to nature of platform and to the bad quality of salt; low minimum due to over-storage for which storer was warned.
	Excise ..	1890-91 ..	68	5-08	0-16	1-90	Maximum due to the wetness and bad quality of salt.

ENCLOSURE TO APPENDIX I—con.
Memorandum showing the Cause of Serious Wastages discovered in the heaps returned in the year 1890-91—cont.

Sub-division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Calicut	Morekalam— Government	1888-89 ..	1	9.25	9.25	9.25	Due to damage by rain and to error of machines.
		1889-90 ..	6	4.60	3.50	4.32	Normal.
		1887-88 ..	7	12.08	6.41	9.19	Maximum due to carelessness of the storer who has left the department.
		1888-89 ..	5	7.91	4.41	6.36	Normal.
	Excise ..	1888-89 ..	37	10.16	0.91	4.19	Maximum due to the dampness of salt, to damage by rain and to error between storing and selling machines.
		1889-90 ..	46	6.33	0.16	1.88	Maximum due to the salt being slightly moist at the time of storage; there was also a drizzle during storage.
	Tuticorin— Government	1890-91 ..	9	1.90	0.20	0.82	Under inquiry.
		1888-89 ..	129	17.33	3.08	9.02	Maximum due to carelessness of the storer who has left the department; low minimum due to overstorage for which the storer was blackmarked.
	Excise ..	1889-90 ..	343	14.50	0.08	4.61	Under inquiry.
		1890-91 ..	5	2.33	0.83	1.73	Normal.
	Kayalpatnam— Excise ..	1889-90 ..	92	10.76	1.75	4.27	Maximum due to the salt having been stored with Epsom Salt.
		1890-91 ..	202	4.75	0.16	1.49	
Calicut	Kuttanguli— Government	1888-89 ..	4	8.75	8.00	8.29	
	Kundapur— Government	1889-90 ..	6	1.3	0.3	0.8	
	Mangalore— Government	1888-89 ..	4	2.98	0.99	1.98	
	Tellicherry— Government	1889-90 ..	2	2.01	1.04	1.52	
		1890-91 ..	5	1.02	0.46	0.74	Normal.
	Calicut— Government	1889-90 ..	5	1.37	0.20	0.78	
		1890-91 ..	2	1.02	1.02	1.02	
	Beypore— Government	1889-90 ..	3	1.11	0.66	0.88	
		1890-91 ..	19	1.31	0.12	0.72	
	Ponani— Government	1889-90 ..	4	1.30	0.71	1.00	
		1890-91 ..	4	1.30	0.16	0.73	

APPENDIX J.
STATEMENT of Expenditure in the Salt and Abkari Department, Madras Presidency and Orissa, during the year 1890-91.

Sub-divisions, &c.	Commissioner.	Secretary to Commissioner.	Deputy Commissioners.	Assistant Commissioners.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-inspectors.	ESTABLISHMENT IN THE OFFICE OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.	
								Clerks.	Servants.
1	2	3	4	5	6	7	8	9	10
Balasore ..	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.
Chattrapur (Puri) ..	..	..	..	..	..	..	..	..	..
Do. (Madras) ..	..	..	..	..	..	..	..	..	..
Chiccacole ..	..	..	..	..	..	..	..	..	..
Masulipatam ..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..
Arcoot ..	..	..	..	..	..	..	..	..	..
Nagapatnam ..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..
Calicut ..	..	..	..	..	..	..	..	..	..
Board's office ..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Northern Division.	37,633 10 8	15,173 1 11	13,466 8 6	6,000 0 0	22,400 0 0	21,301 4 0	696 8 5	2,339 13 10	901 3 7
Deputy Commissioner, Southern Division.	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division.	..	..	..	..	..	..	..	..	..
Madras Town Abkari ..	..	..	..	..	..	..	..	..	..
Total ..	37,633 10 8	15,173 1 11	42,908 0 9	78,533 5 7	1,56,388 7 0	1,94,469 2 8	1,45,339 15 5	60,389 2 9	12,300 13 9
Deduct debitable to Orissa ..	..	..	..	..	..	..	..	..	..
Do. Excise ..	8,272 0 0	15,173 1 11	14,303 0 0	16,205 0 0	13,787 0 0	16,892 0 0	5,665 0 0	3,340 4 1	1,252 7 11
Total ..	6,272 0 0	15,173 1 11	14,303 0 0	23,694 0 0	36,607 0 0	32,684 0 0	54,557 0 0	11,682 4 1	2,759 7 11
Net debitable to Salt ..	31,361 10 8	..	28,605 0 9	54,849 5 7	1,19,781 7 0	1,11,775 2 8	90,782 15 5	49,306 14 8	9,541 5 10

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency and Orissa, during the year 1890-91—cont.

Sub-divisions, &c.	CIRCLE AND FACTORY ESTABLISHMENTS.					TEMPORARY ESTABLISHMENTS.				
	Clerks.	Servants.	Saltpetre amins.	Servants, fish-curing establishment.	Distillery guards.	Assistants to Chemical Examiner.	Boat establish- ment.	Factory and preventive.	Fish-curing.	Boat establish- ment.
	11	12	13	14	15	16	17	18	19	20
Balacore ..	Rs. A. P. 1,863 13 8	Rs. A. P. 16,524 14 7	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. 2,093 9 4	Rs. A. P. ..	Rs. A. P. ..
Chattrapur (Puri) ..	..	..	..	..	..	..	..	..	..	..
Do. (Madras) ..	..	..	..	..	..	..	..	..	..	..
Chitacole ..	1,334 0 2	6,226 7 7	..	839 9 4	156 0 0	..	..	1,526 8 5	651 11 11	..
Masulipatam ..	3,044 12 10	50,509 9 9	..	1,422 8 8	305 7 6	..	..	3,000 10 6	1,437 14 1	..
Nellore ..	4,207 10 8	40,233 4 5	773 12 10	708 12 0	169 5 3	..	..	2,372 2 10	1,353 3 1	..
Chingieput ..	2,103 4 11	28,994 8 4	61 2 3	792 0 4	..	..	..	2,356 0 9	828 3 9	..
Arcoot ..	5,453 1 5	44,636 10 5	..	758 7 7	..	..	..	6,838 14 0	877 1 4	19 5 8
Negapatam ..	3,176 3 9	43,762 5 9	..	1,092 15 1	1,197 13 3	..	..	5,104 9 5	600 14 11	139 1 8
Tinnevelly ..	4,879 7 5	56,980 6 8	326 11 4	1,431 4 0	365 13 8	..	..	2,038 11 3	713 12 0	..
Calicut ..	3,866 9 4	43,498 5 9	..	1,431 4 0	181 6 0	..	..	419 13 9	2,783 2 7	..
Board's office ..	4,719 2 5	59,785 3 4	4,617 6 7	3,101 8 0	1,025 3 6	1,464 0 0	..	496 7 1	..	..
Deputy Commissioner, Northern Division.	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division.	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division.	..	..	..	..	..	..	..	..	..	..
Madras Town Abkari ..	2,114 4 2	3,572 7 9	..	..	139 6 5	..	..	..	..	..
Total ..	37,904 2 2	410,867 0 9	5,779 1 0	10,147 1 0	3,540 1 7	1,464 0 0	566 0 0	26,247 7 4	9,245 15 8	158 7 4
Deduct debitable to Orissa ..	2,406 0 0	22,751 0 0	..	..	..	..	..	2,093 9 4	..	..
Do. Excise ..	5,936 0 0	47,722 0 0	..	..	3,540 1 7	..	..	1,269 4 7	..	..
Total ..	8,342 0 0	70,473 0 0	..	..	3,540 1 7	..	..	3,362 13 11	..	..
Net debitable to Salt ..	29,562 2 2	3,40,394 0 9	5,779 1 0	10,147 1 0	..	1,464 0 0	566 0 0	22,884 9 5	9,245 15 8	158 7 4

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency and Orissa, during the year 1890-91—cont.

Sub-divisions, &c.	TEMPORARY ESTABLISHMENTS—cont.				ALLOWANCES.		SUPPLIES AND SERVICES.			
	Gallah establishment.	Pure Abkari.			House-rent allowance of Assistant Commissioners and Inspectors.	Travelling allowance.	Cost, freight, &c., of spirits.	Registration charges.	Law charges.	Rewards.
		Sub-inspectors.	Clerks.	Servants.						
	21	22	23	24	25	26	27	28	29	30
Balasore	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.
Chattrapur (Puri) ..	937 13 5	.. ..	.. ..	.. ..	5,234 11 3	530 0 0	.. ..	.. ..	701 8 4	1,384 6 9
Do. (Madras)	1,120 8 2	.. ..	.. ..	.. ..	1,735 2 5	639 13 4	.. ..	.. ..	.. ..	109 0 0
Chitacole .. .. .	.. ..	284 5 10	.. ..	407 8 8	1,690 4 0	660 0 0	226 6 0	225 0 0	.. ..	2,198 0 0
Masulipatam .. ..	.. ..	8,048 1 8	2,614 10 3	3,873 1 5	7,131 6 10	420 0 0	.. ..	122 0 0	.. ..	15,587 2 0
Nellore .. .. .	.. ..	60 0 0	4,733 8 9	.. ..	7,765 3 8	600 0 0	.. ..	1,406 4 0	.. ..	4,858 13 0
Chingleput .. ..	.. ..	.. ..	320 1 2	.. ..	4,543 4 1	780 0 0	.. ..	180 0 0	.. ..	1,590 11 0
Arcoot .. .. .	.. ..	8,551 14 3	3,724 3 4	7,595 4 2	9,993 0 7	337 7 9	.. ..	40 0 0	.. ..	2,977 15 0
Negapatam .. ..	.. ..	8,117 8 1	4,708 9 7	5,664 1 1	6,429 3 9	825 14 5	.. ..	1,385 0 0	535 6 11	5,331 5 6
Tinnevely .. ..	.. ..	289 13 4	552 1 8	184 6 4	7,159 4 6	8 0 0	.. ..	460 3 0	.. ..	8,509 12 4
Calicut .. .. .	.. ..	16,362 14 8	9,518 14 3	18,859 1 0	16,164 5 5	720 0 0	9,002 13 7	524 8 0	27 8 0	8,168 14 0
Board's office .. ..	.. ..	.. ..	.. ..	.. ..	2,811 13 9	.. ..	.. ..	.. ..	.. ..	31,168 6 4
Deputy Commissioner, Northern Division ..	.. ..	.. ..	.. ..	.. ..	2,368 15 11	.. ..	.. ..	.. ..	.. ..	.. ..
Deputy Commissioner, Southern Division ..	.. ..	.. ..	234 2 4	.. ..	2,629 4 6	.. ..	.. ..	.. ..	.. ..	.. ..
Deputy Commissioner, Central Division ..	.. ..	.. ..	.. ..	.. ..	2,189 14 3	.. ..	.. ..	.. ..	.. ..	.. ..
Madras Town Abkari .. ..	.. ..	1,183 12 5	438 3 10	413 9 11	1,466 15 0	.. ..	.. ..	.. ..	.. ..	445 13 0
Total	2,058 5 7	42,898 6 3	22,309 4 7	36,997 0 7	84,046 6 8	5,521 3 6	9,229 3 7	4,779 15 0	1,264 7 3	82,330 2 11
Deduct debitable to Orissa	2,058 5 7	42,898 6 3	22,309 4 7	36,997 0 7	6,970 0 0	1,169 0 0	.. ..	.. ..	701 8 4	1,493 6 9
Do. "do. Excise .. ..	.. ..	.. ..	.. ..	.. ..	16,286 0 0	358 0 0	9,229 3 7	4,779 15 0	562 14 11	53,568 0 0
Total	2,058 5 7	42,898 6 3	22,309 4 7	36,997 0 7	23,256 0 0	1,527 0 0	9,229 3 7	4,779 15 0	1,264 7 3	55,051 6 9
Net debitable to Salt .. ..	.. ..	.. ..	.. ..	.. ..	60,790 6 8	3,994 3 6	.. ..	.. ..	.. ..	27,278 12 2

APPENDIX K.

STATEMENT of Expenditure upon Works in the Salt and Abkâri Department in the Madras Presidency and Orissa in 1890-91.

Description.	Balacore Sub-Division.	Chattrapur (Pooree) Sub-Division.	Chattrapur (Madras) Sub-Division.	Chicacole Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	(Chingleput Sub-Division.	Negapatam Sub-Division.	Tinnevely Sub-Division.	Calicut Sub-Division.	Madras Town Abkari and Central office.	Total.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.												
Roads including Compensation.												
New Works .. .. .	.. .. .	.. .. .	1,762 6 2	2,693 7 8	.. .. .	.. .. .	.. .. .	121 8 0	125 0 0	.. .. .	.. .. .	4,702 5 10
Repairs .. .. .	.. .. .	.. .. .	1,922 3 4	195 6 1	.. .. .	.. .. .	31 0 0	64 15 0	53 0 1	.. .. .	.. .. .	1,366 8 6
Total, Roads including Compensation ..	.. .. .	.. .. .	2,784 9 6	2,888 13 9	.. .. .	.. .. .	31 0 0	186 7 0	178 0 1	.. .. .	.. .. .	6,068 14 4
Other Works.												
Compensation .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	174 14 3	464 7 4	.. .. .	.. .. .	639 5 7
Protective works, such as hedges, &c. .. ..	.. .. .	294 15 0	194 10 3	1,438 8 5	179 2 6	110 0 0	4,763 3 10	232 2 0	653 1 4	93 0 0	.. .. .	7,958 11 4
Offices and lines	592 0 0	3,543 5 11	2,661 9 8	4,290 15 0	2,894 1 5	279 13 10	20,388 10 5	3,011 0 11	2,456 9 8	103 9 9	+ 40 0 0	40,761 12 7
Boats	3,288 14 9	.. .. .	.. .. .	.. .. .	7,219 14 4	.. .. .	1,499 0 0	203 8 8	.. .. .	.. .. .	1,074 10 2	6,285 13 11
Other works for public convenience .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	86 8 11	27 15 3	214 3 4	.. .. .	.. .. .	.. .. .	.. .. .	328 11 6
Sundry works .. .. .	.. .. .	.. .. .	29 15 2	237 3 9	124 9 5	32 0 0	528 11 7	272 14 10	422 14 7	1,769 3 0	.. .. .	3,417 8 4
Total, New Works ..	3,880 14 9	3,838 4 11	2,886 3 1	5,966 11 2	3,504 4 7	449 13 1	27,893 13 2	3,894 8 8	3,397 0 11	1,965 12 9	1,114 10 2	59,392 1 3
Protective works, such as hedges, &c. .. ..	.. .. .	.. .. .	1,639 14 5	3,299 3 3	2,446 5 4	1,470 4 0	4,011 0 10	886 15 1	2,725 4 8	79 0 0	.. .. .	16,537 15 7
Offices and lines	209 6 6	23 3 4	721 13 7	3,279 14 2	994 14 3	1,212 3 1	5,878 12 10	1,790 14 2	4,089 7 6	357 6 0	.. .. .	18,637 15 5
Boats	*517 1 0	136 6 9	84 11 11	6 0 0	860 12 5	7,580 0 0	7,682 9 0	326 5 11	152 12 9	25 4 0	450 0 0	3,821 15 9
Other works for public convenience .. .. .	.. .. .	.. .. .	.. .. .	167 3 0	.. .. .	49 0 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	216 3 0
Sundry works .. .. .	.. .. .	.. .. .	46 9 9	127 2 11	119 0 2	180 12 2	146 9 0	217 2 9	381 7 1	541 0 0	.. .. .	1,769 11 10
Total, Repairs ..	726 7 6	159 10 1	2,493 1 8	6,879 7 4	4,421 0 2	3,492 3 3	10,818 15 8	3,221 5 11	7,349 0 0	1,002 10 0	450 0 0	41,013 13 7
Total, Other Works ..	4,607 6 3	3,997 15 0	5,379 4 9	12,846 2 6	7,925 4 9	3,942 0 4	38,712 12 10	7,115 14 7	11,346 0 11	2,968 6 9	1,564 10 2	1,00,405 14 10
Total, Works for Revenue and General purposes ..	4,607 6 3	3,997 15 0	8,163 14 3	15,735 0 3	7,925 4 9	3,942 0 4	38,743 12 10	7,302 5 7	11,524 1 0	2,968 6 9	1,564 10 2	1,06,474 13 2

* Rs. 109-11-0 was refunded in April 1891.

† A sum of Rs. 580 incurred in Chingleput for repairing the Kistnapatam badgerow has been transferred to Nellore.

† Debitable to pure Abkari.

Statement of Expenditure upon Works in the Salt and Abkari Department in the Madras Presidency and Orissa in 1890-91—cont.

[illegible]

APPENDIX M.
STATEMENT showing the Average Quality of all * the salt produced in the Madras Presidency in the season of 1890.

Factories.	SODIUM CHLORIDE.		MAGNESIUM CHLORIDE.		MAGNESIUM SULPHATE.		CALCIUM SALTS.		DIET.	
	Quantity of salt stored.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.
Ganjam ..	MDS. 4,09,570	95.4	MDS. 3,90,730	1.1	MDS. 4,506	0.1	MDS. 8,191	2.0	MDS. 4,505	1.1
Calingspatam extension ..	23,480	92.0	21,601	1.2	281	0.1	704	3.0	751	3.2
Karasa ..	19,498	93.6	18,250	3.0	585	0.4	331	1.7	156	0.8
Kalacheruvu ..	91,772	94.6	86,818	2.1	1,927	0.1	1,468	1.6	918	1.0
Polarvam ..	38,269	95.3	36,470	2.2	842	0.1	920	2.1	268	0.6
Pennaguduru extension ..	33,020	94.2	31,105	2.6	858	0.1	682	2.1	198	0.6
Chinna Ganjam ..	1,82,124	92.5	1,68,465	2.7	4,917	0.6	4,735	2.6	2,185	1.2
Kistnapatnam extension ..	38,156	94.4	36,019	4.3	992	1.0	458	1.2	191	0.5
Dugurapattanam ..	23,732	91.4	21,691	4.3	1,021	1.2	451	1.9	142	0.6
Merkatnam extension ..	66,073	92.0	60,787	1.0	661	0.2	1,454	2.2	2,973	0.9
Manambadi ..	9,475	94.1	8,916	2.4	227	0.2	1,711	1.8	85	0.3
Vedarniem extension ..	1,04,215	92.7	96,607	1.8	1,876	0.2	1,563	1.5	3,543	1.3
Thambikkannallavankottai (encroachment pans)	1,157	96.0	1,803	1.0	19	0.1	493	0.9	356	0.7
Adirampatnam ..	27,406	93.2	25,542	2.6	713	0.6	1,743	1.6	763	0.7
Kattinapattam ..	1,06,940	93.4	1,01,750	2.9	3,159	0.7	1,337	1.3	720	0.7
Kattinavadi ..	1,02,863	94.4	97,122	2.8	2,881	0.3	924	0.8	347	0.3
Vaippar ..	1,15,513	95.2	1,09,963	2.5	2,888	0.5	..	..	..	..
Sevandarukam extension ..	..	..	..	..	..	..	..	..	..	..
Total ..	13,96,004	..	13,13,642	2.0	28,352	0.3	4,066	1.8	18,129	1.3
Average ..	..	94.1	..	2.0	..	0.3	..	..	..	..

Excise Salt.

Surat ..	1,34,563	94.0	1,26,489	1.8	2,422	0.2	269	1.7	2,422	1.8
Manpada ..	87,619	93.3	82,625	1.8	1,577	0.1	88	1.8	1,577	1.5
Calingspatam ..	2,04,609	93.2	1,90,686	1.5	3,069	0.2	409	1.8	3,683	2.8
Kuppil ..	30,426	90.5	27,555	3.6	1,095	0.7	213	2.5	761	2.2
Konida ..	42,412	90.8	38,510	3.4	1,442	0.7	297	2.4	1,018	2.3
Bimlipatam ..	82,468	92.4	76,200	3.7	3,051	0.1	83	2.4	1,979	0.8
Karasa ..	1,09,512	92.1	1,00,861	2.8	3,065	0.1	110	2.7	2,957	2.0
Pennaguduru ..	2,37,760	94.3	2,24,208	2.4	5,706	0.2	..	2.4	5,706	0.5
Jagannalkpur ..	41,752	93.7	39,122	2.9	1,211	0.2	84	1.7	1,189	0.9
Mogalkur ..	78,555	90.4	71,014	1.1	864	0.2	..	2.1	710	5.9
Manghapudi ..	1,82,134	93.6	1,70,477	2.2	4,007	0.2	364	2.4	4,371	1.0
Kanupati ..	81,786	91.0	74,380	2.6	2,125	0.9	736	2.3	1,635	3.0
Nizampatam ..	1,95,764	93.5	1,83,039	2.4	4,698	0.2	392	2.3	4,503	1.0
Kanupati ..	3,46,820	90.8	3,14,913	4.5	15,607	1.1	3,815	2.4	7,977	1.0
Pikala ..	74,700	91.6	68,425	3.9	2,913	0.9	672	2.4	1,793	0.9
Iskapalle ..	2,89,068	89.8	2,59,553	4.8	13,875	1.2	3,469	2.0	5,781	1.9
Kisnapatam ..	1,09,405	93.3	1,02,075	2.6	2,844	0.2	219	2.4	2,625	1.1
Tada ..	1,80,521	92.5	1,66,982	2.0	3,610	0.2	..	2.7	4,874	2.4
Kattur ..	..	..	..	..	..	..	..	..	..	..

* No samples were received from Kudikadu and Manavari owing to the default of the local officers, and from Tuticorin, Levingepuram and Sevandarukam owing to the absence of manufacture in 1890-91.

Statement showing the Average Quality of all * the salt produced in the Madras Presidency in the season of 1890--cont.

Factories.	SODIUM CHLORIDE.		MAGNESIUM CHLORIDE.		MAGNESIUM SULPHATE.		CALCIUM SALTS.		DIET.	
	Quantity of salt stored.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.
Vasalur ..	MDS. 295,448	93.4	MDS. 275,653	1.2	MDS. 3,545	0.1	MDS. 6,500	2.2	MDS. 7,977	2.7
Puduvak ..	275,046	92.3	253,867	3.7	7,426	0.3	7,426	2.7	4,676	1.7
Atiput ..	437,551	92.2	403,422	3.0	13,126	0.3	10,063	2.3	7,876	1.8
Vallur ..	606,610	92.4	560,508	2.8	16,985	0.3	13,952	2.3	12,132	2.0
Vadamanjeri ..	114,186	92.8	105,964	2.6	2,969	0.3	2,856	2.5	1,713	1.5
Covelong ..	506,465	93.7	475,558	2.1	10,656	0.3	9,623	1.9	7,697	1.5
Cheyyur ..	189,412	94.0	178,047	1.6	2,273	..	4,356	2.3	3,599	1.9
Merkatnam ..	212,434	94.1	199,900	1.8	3,824	0.1	5,098	2.4	3,124	1.0
Chundalore ..	72,453	91.5	66,249	2.2	1,594	0.4	3,884	2.0	1,195	0.6
Kanblimesu ..	34,286	91.8	31,474	3.7	4,183	0.4	1,811	3.0	2,174	0.9
Neldavasi ..	14,2657	89.6	127,820	4.7	6,705	0.4	617	1.8	3,009	0.9
Tranquebar ..	42,866	90.1	38,622	3.3	1,415	0.8	343	2.5	3,381	3.3
Negapatam ..	150,127	92.0	135,264	3.7	5,555	0.9	1,072	2.7	1,414	2.4
Vedarion ..	268,137	92.0	246,686	1.6	4,290	0.6	4,053	2.4	3,803	3.5
Adirampatnam ..	105,000	94.0	98,700	2.3	2,415	0.6	2,145	1.4	9,365	1.2
Magbhattai ..	47,866	91.7	43,893	3.0	1,436	1.3	1,470	1.4	1,260	1.2
Thambikkannallavankottai ..	98,037	93.6	91,370	3.1	3,039	0.8	784	1.2	909	0.9
Vattanam ..	68,546	91.6	62,788	4.0	2,742	1.8	1,176	1.3	885	0.8
Theethandathanam ..	49,699	92.9	46,637	3.0	1,491	1.1	891	1.3	784	1.0
Manakudi ..	78,018	92.7	72,011	3.5	2,731	0.9	1,497	1.9	348	0.7
Morekolam ..	86,496	93.4	80,760	2.9	2,237	1.1	702	1.9	1,482	1.0
Muthuragunathapattanam ..	97,370	92.6	86,587	2.8	2,507	0.2	794	1.7	1,227	0.9
Arasadi ..	304,884	90.2	275,005	4.3	1,620	1.8	1,042	2.2	1,902	0.9
Kayalpatnam ..	193,345	92.1	178,071	3.6	13,110	1.6	4,878	2.7	521	0.8
Arunanganeri ..	12,394	93.5	11,588	3.3	6,380	1.7	8,232	2.7	2,439	0.8
Kuttanguli ..	..	..	..	..	409	0.8	3,287	1.4	1,353	0.7
Total ..	7,230,984	..	6,665,110	2.8	1,99,094	0.5	35,555	1.6	1,54,184	1.6
Average ..	..	92.5	..	2.8	..	0.5	..	2.1	..	..

* No samples were received from Kudikadu and Manavari owing to the default of the local officers, and from Tuticorin, Levingepuram and Sevandarukam owing to the absence of manufacture in 1890-91.

APPENDIX N.

STATEMENT showing the Duration of Cases pending at the close of 1890-91 and the average Duration of Cases disposed of during the year by the Salt Department, Madras Presidency.

Sub-division.	Circle.	PENDING CASES.					AVERAGE DURATION OF CASES DISPOSED OF.			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional cases.		Exclusive of exceptional cases.	
							Number of cases.	Average.	Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
Chatrapur ..	Ganjam ..	..	..	..	..	1	4	1	4	1
	Surla ..	..	..	..	1	1	164	7	159	3
	Aska ..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	1	1	168	7	163	3
Chicacole ..	Naupada ..	..	..	..	..	9	800	8	544	3
	Calingapatam ..	..	..	4	..	9	800	8	793	6
	Konada ..	..	..	..	..	9	1,003	5	994	4
	Bobbili ..	..	..	..	3	3	309	19	253	12
	Karasa ..	..	..	..	..	..	592	14	589	13
	Balachervu ..	..	..	..	1	1	876	5	870	6
	Polavaram ..	..	..	..	..	5	710	12	701	10
	Total ..	19	..	4	4	27	4,290	9	4,744	7
Masulipatam ..	Penugudur ..	..	2	4	4	10	54	42	35	13
	Rajahmundry ..	..	..	1	..	1	58	48	47	14
	Mogaltur ..	..	1	..	..	1	87	35	87	35
	Ellore ..	..	..	..	..	..	41	3	41	3
	Manginapudi ..	..	..	..	..	..	126	10	110	6
	Nizampatam ..	..	..	..	..	..	..	..	..	..
	Bezvada ..	..	..	..	..	..	..	..	..	..
	Vinukonda ..	..	..	..	..	..	..	..	..	..
	Total ..	..	3	5	4	12	366	26	320	15
Nellore ..	Kanuparti ..	..	..	..	..	..	18	15	9	2
	Iskapalle ..	..	..	..	..	..	3	12	3	12
	Kistnapatam ..	..	..	..	..	..	..	..	..	..
	Cumbum ..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	21	14	12	4
Chingleput ..	Tada ..	..	..	..	..	..	70	8	68	7
	Vayalur ..	..	..	..	..	..	25	6	20	3
	Ennore ..	..	..	..	..	..	..	..	..	..
	Covelong ..	..	..	..	..	..	134	4	134	4
	Merkanam ..	..	5	..	4	9	1,144	7	..	..
	Total ..	..	5	..	4	9	1,373	7	222	5
Arcot ..	Kurnool ..	..	..	..	..	..	1	7	1	7
	Bellary ..	..	..	..	1	1	8	43	8	43
	Anantapur ..	..	..	..	3	3	3	72	..	..
	Cuddapah ..	..	4	..	..	5	12	12	12	12
	Salem ..	..	..	..	..	..	3	13	3	13
	Hosur ..	..	..	..	..	..	..	..	..	..
	Vellore ..	..	..	..	..	..	22	17	20	6
	Conjeeveram ..	..	..	..	..	..	12	8	12	8
	Tirukoilur ..	..	..	..	2	2	340	34	331	26
	Total ..	1	4	1	6	12	401	32	387	24
Negapatam ..	Villupuram ..	2	..	..	6	8	751	6	749	6
	Cuddalore ..	13	..	..	5	18	638	15	630	12
	Tranquebar ..	..	..	1	..	1	174	5	173	4
	Negapatam ..	..	..	..	..	..	..	..	..	..
	Vedarni ..	..	..	..	..	..	2	2	2	2
	Adirampatnam ..	..	..	2	4	6	1,026	6	1,017	6
	Tanjore ..	..	..	1	2	3	1,466	3	1,466	3
	Nannilam ..	..	..	1	..	1	28	8	28	8
	Total ..	15	..	5	17	37	4,085	6	4,065	6

APPENDIX N—cont.

Statement showing the Duration of Cases pending at the close of 1890-91 and the average Duration of Cases disposed of during the year by the Salt Department, Madras Presidency.

Sub-division.	Circle.	PENDING CASES.					AVERAGE DURATION OF CASES DISPOSED OF.			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional cases.		Exclusive of exceptional cases.	
							Number of cases.	Average.	Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
Tinnevely ..	Madura ..	..	10	..	1	11	583	20	528	17
	Vattanam ..	..	..	..	3	4	2,556	13	2,556	13
	Morekolam ..	..	..	..	2	2	203	39	117	13
	Tuticorin ..	..	..	..	..	..	4	2	4	2
	Kayalpatnam ..	..	..	..	..	..	14	9	13	6
	Kuttanguli ..	..	..	..	..	..	..	..	..	..
	Tinnevely ..	..	..	..	..	..	3	21	3	21
	Total ..	1	10	..	6	17	3,363	16	3,221	14
Calicut ..	Kundapur ..	16	9	5	..	30	217	33	213	31
	Mangalore ..	6	1	3	..	10	108	13	103	7
	Tellicherry ..	..	3	..	..	3	288	8	288	8
	Calicut ..	..	..	..	..	..	12	22	11	18
	Ponnani ..	..	2	..	..	2	64	15	64	15
	Palghat ..	..	..	..	..	..	32	6	31	5
	Coimbatore ..	7	..	..	..	7	3	32	3	32
	Erode ..	..	2	1	..	10	829	8	828	8
	North Trichinopoly ..	5	1	..	3	4	687	6	685	5
	South Trichinopoly ..	..	..	..	..	..	..	..	..	..
	Total ..	34	18	9	5	66	2,240	10	2,226	9
	Grand Total ..	70	40	24	47	181	16,307	11	15,360	9

APPENDIX O.
STATEMENT showing the Landed Property acquired by officers of the Madras Salt and Abkari Department above the grade of Petty Officers and Peons in 1890-91.

Sub-division.	Name.	Rank.	RYOTWARI LAND.		ZEMINDARI LAND.		INAM LAND.		TOTAL.		Remarks.
			Area.	Assessment payable to Government.	Area.	Assessment payable to Government.	Area.	Quit-rent payable to Government or Zemindar.	Area.	Revenue.	
1	2	3	4	5	6	7	8	9	10	11	12
			ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	
	Babu B. M. Mukerjee ..	Inspector, Manikpatna Circle ..	..	..	*105-00	67 3 1	..	..	105-00	67 3 1	* 29 acres of this is rent-free, purchased and inherited.
Chatrapur ..	Gopal Sing ..	Sub-Inspector, Manikpatna Circle.	..	..	19-00	40 8 6	† 2	5 0 0	21-00	45 8 6	† This is approximate area.
	T. Vaithenatha Iyer ..	Head Clerk, Arcot Assistant Commissioner's office.	7-18	41 0 0	..	..	..	..	7-18	41 0 0	By purchase.
Arcot ..	M. Gopal Row ..	Assistant Inspector, 1st grade, Vellore Circle.	3-80	7 8 0	..	..	..	..	3-80	7 8 0	
	K. S. Krishnaswami Iyer..	Accountant, Board's office ..	..	..	..	..	..	..	0-66	2 8 0	Situated in Pudukkōta. Purchased. Assessment payable to Pudukkōta State.
Board's office ..	M. Rangaswami Naidu ..	Total ..	7-51	11 5 0	..	..	..	..	7-51	11 5 0	† Inclusive of 66 cents (Rs. 2-8-6) purchased in Pudukkōta.
			18-49	59 13 0	124-00	107 11 7	† 2	5 0 0	†145-15	†175 0 7	

SPECIAL APPENDIX.

SALT ADMINISTRATION REPORT FOR ORISSA
FOR 1890-91.

ADMINISTRATION REPORT
OF THE
SALT DEPARTMENT, ORISSA,
FOR 1890-91.

PART I.—ADMINISTRATION.

Mr. C. S. Crole continued to act as Fourth Member of the Board of Revenue and Commissioner of Salt, Abkari and Separate Revenue until 28th April 1890, when Mr. Bliss resumed charge. On the 1st July Mr. Bliss was appointed as Commissioner of Land Revenue, when Mr. C. S. Crole was again appointed to act as Fourth Member and Commissioner of Salt, Abkari and Separate Revenue, and held charge of the office until the close of the year.

2. Mr. W. A. Fowler, Assistant Commissioner, 3rd Grade, continued to act as the Deputy Commissioner, Northern Division, until 28th June 1890, when he reverted to his permanent appointment, handing over charge to Mr. Bryce McMaster, who held it till the 21st March 1891, when Mr. Merriman resumed charge.

3. Mr. W. Kingston was the Assistant Commissioner of the Balasore Sub-division throughout the year. Mr. R. W. Kite was in charge of the Chatrapur Sub-division until the 7th July 1890, when he handed over charge to Mr. Fowler, who held it until the 26th idem. Mr. H. J. Simpson then acted until the 11th November. From that date to the end of the year Mr. E. R. R. Mainwaring held the charge of the Sub-division.

4. For the purpose of salt revenue administration Orissa is divided into two sub-divisions placed under the charge of officers called Assistant Commissioners, whose duties are administrative. The sub-divisions are further divided into five circles placed under the charge of executive officers called Inspectors, whose work is supervised by the Assistant Commissioners. All these officers—Assistant Commissioners and Inspectors—are subject to the control of the Deputy Commissioner through whom the Commissioner administers the salt revenue of the province. The names of the circles, the tracts therein comprised, and the sub-divisions under which the circles have been grouped are shown in the following table:—

Sub-division.	Circle.	Tracts comprised in the circle.	Land Revenue district in which the circles in column 2 are included.
Balasore	Balasore	The Jellasore, Baliapal, Basta and Balasore tannahs of the Balasore district	Balasore.
	Basudebpur	The remainder of the Balasore district	
	Kendrapara	So much of the Cuttack district as lies to the north of the Mahanadi	Cuttack.
Chatrapur	Machgaon	The remainder of the Cuttack district	Puri.
	Manikpatna	and the Gope tannah of the Puri district The remainder of the Puri district	

5. In order to lighten the comparatively heavy preventive work of the Chandballi Circle (now known as Kendrapara), the Bengal Government sanctioned the transfer of the Chandballi tannah from the Chandballi to the Basudebpur Circle. Sanction * was also received to the transfer of the head-quarters of the Chandballi Circle from Chandballi in the Balasore district, an out-of-the-way and inconvenient spot, to the healthier and more easily accessible town of Kendrapara in the Cuttack district, which is also the head-quarters of a Deputy Magistrate. Effect, however, could not be given to the sanction within the year owing to want † of accommodation at Kendrapara. In consequence of the above change the name of the Chandballi Circle was altered into Kendrapara.

6. The year under report marks an important epoch in the history of salt administration in Orissa. The system of *direct* manufacture under Government, which had been finally abolished in 1863, was once more *partially* introduced. At a conference held at Cuttack on 12th January 1891, at which Mr. Worsley, the Commissioner of Orissa, Mr. Allen, the Collector of Puri, Mr. Cornish, the Collector of Balasore, Mr. McMaster, the Salt Deputy Commissioner and Mr. Kingston, the Salt Assistant Commissioner, were present, His Honour the Lieutenant-Governor of Bengal decided ‡ that a Government salt factory should be opened immediately. The spot selected was on Government land at Tua on the Chilka Lake, alongside of the existing excise factory. This it was expected would ensure employment to the local *mulangis* and keep down the price of salt. For the same reasons, and in order to determine the question of the feasibility or otherwise of karkach manufacture in the Balasore district, Sir Charles Elliot shortly afterwards sanctioned the experimental opening of a Government factory at Sartha in that district. These factories were accordingly opened during the year.

PART II.—LEGISLATION.

7. The Indian Salt Act XII of 1882, extended to Orissa in February 1888, in supersession of the Bengal Enactment VII of 1864, was found in its present state to very inadequately protect the salt revenue. It does not empower Government to prohibit the possession as distinguished from the manufacture of salt-earth or earth-salt and the Salt Department is, therefore, powerless to deal effectively with the latter which is rife in the province, and by means of which the salt revenue is largely defrauded. To remedy these evils Mr. Bliss recommended § fresh legislation in August 1889. In March 1890 Mr. Crole, after inspecting the country and consulting with Mr. Worsley and the various local officers, urged || that the Act should at least be amended by the insertion of the words “and possession” after the word “manufacture” in section 6 thereof. He also suggested the advisability of investing Inspectors, Assistant Inspectors and Sub-inspectors of salt revenue with the powers of Station-house officers *ex-officio*, in order to dispense with the attendance of police officers during searches, which the law now makes compulsory, and in procuring which delay which frustrates the object of the search is frequently unavoidable.

8. The Bengal Government was not in favour of fresh legislation, for reasons which are set forth in the following extract from a previous letter of its Secretary in the Financial Department:—

The extent of illicit manufacture is a point for consideration on the one hand, and the degree of hardship and harassment to which the poorer people of the littoral tract are likely to be subjected if the proposal is adopted is a matter which should be fully discussed on the

other. The Salt Commissioner's position is undoubtedly a very strong one; it appears quite certain that the salt revenue is now being defrauded by persons who carry on illicit manufacture with comparative impunity; but at the same time it must be remembered that the poorer country folk have from time immemorial been in the habit of manufacturing salt, the materials of which lie at their very door, for their own use, and that the rigorous prosecution of the law in prevention of this practice may very easily create suffering and distress among them, in comparison with which the loss of revenue incurred is but a trifling matter. The law at present makes manufacture penal; but as it is difficult to detect offenders in the act of manufacture, it is proposed to make the possession of the earth from which the salt is made a penal offence. It seems to the Lieutenant-Governor that the decision on this proposal must very largely depend on whether the evil it is desired to eradicate is of such a serious nature as to justify the adoption of special measures to remove it. * * * A small increase to the salt revenue of Orissa would be dearly bought if it were to result in the harassment and impoverishment of any considerable section of the population.

It preferred * to leave matters *in statu quo*, and to give the system in force a further trial, trusting to the ability and energy of the salt department for the prevention of illicit manufacture on any extensive scale.

* Para. 14 of Bengal Government letter to the Government of India, No. 774 T.F., dated 23rd October 1890.

Para. 15 of the above letter.

9. As regards the investiture of powers, however, the Bengal Government was at one with the Commissioner and recommended the arrangement for the acceptance of the Government of India.

10. The Government of India, convinced as it was of the existence of extensive illicit manufacture of salt in Orissa, and doubtful whether the hands of the department were sufficiently strengthened against it, recognised the objections to fresh legislation and decided † to accept the proposals of the Government of Bengal and to allow the present system to continue for another year. As to the investiture of powers, the Government of India regretted that the proposal was not admissible under the present law.

11. The Rules framed under the Indian Salt Act for the regulation of manufacture, storage and sale of salt in Orissa (*vide* Government of India Notification No. 777, dated 11th February 1888) were not applicable to the system of *direct* manufacture. They have now been revised with reference to this requirement and to the changes which have taken place since their original promulgation; a draft notification embodying the necessary alterations has been submitted ‡ for approval and publication in the *Gazette of India*.

PART III.—SALT FACTORIES AND DEPÔTS.

12. During the year under report another experimental karkach factory was opened under the excise system at Sartha in the Balasore Circle. Rajah Baikunta Nath Dê Bahadur, the licensee, undertook to execute the necessary works and to pay the cost of the establishment; but as he displayed no energy and very little interest in it, the experiment failed, and he gave it up only 501 maunds of salt having been stored. The Sunamohi factory was also worked in a half-hearted manner in the season of 1890 and the results were trifling, only 489 maunds having been stored. To encourage the licensee to persevere, sanction was obtained § to relieve him of the payment of establishment charges, for which under the rules he was liable. He has nevertheless given up manufacture. At Tua manufacture was continued on the old lines in the season of 1890 as the pans could not be laid out on the approved system owing to difficulty in procuring the labour required for the construction of new channels and drying grounds.

The excise licensees of this factory, who are local landowners of influence and who

are bitterly opposed to the Madras system of concentrated manufacture, used all their efforts to thwart the introduction of 'direct manufacture' which they saw would affect the exorbitant profits they had hitherto made. They therefore purposely neglected to take out licenses or work their pans until late in the season when they saw that there was no prospect of the withdrawal of the new system owing to their opposition.

13. The number of licenses issued, the names of licensees, and the area of manufacture under the excise system during the season of 1890 are shown below :—

District.	Factory.	NUMBER OF LICENSES ISSUED IN THE SEASON OF		Names of licensees.	AREA UNDER MANUFACTURE IN THE SEASON OF	
		1889.	1890.		1889.	1890.
Balasore	Sartha ..	1	1	Rajah Baikunta Nath Dâ Bahadur of Balasore.	23.46	23.60
	Sunamohi ..	1	1	Madur Mohan Parhi of the Balasore district ..	23.46	23.46
Puri ..	Manikpatna ..	4	4	(1) Lokanath Roy (2) Ramakrishna Chole. (3) Biswanath Das (4) Baban Addy	460.00	460.00
				Of the Puri district.		
	Total ..	6	6		483.46	507.06

* This is only approximate, the factory not having been surveyed.

The increase in the number of licenses and in the area of manufacture was due to the creation of the Sartha factory. The licensees were all local men and none of them were Madras capitalists.

14. The Tua factory, excise portion included, is divided into four blocks, blocks I and II in the south-east forming the excise portion and blocks III and IV in the north-west the Government portion. It was originally proposed to work blocks III and IV under the system of 'direct' manufacture, but owing to the scarcity of labour, consequent upon the strenuous opposition of the excise licensees and upon the construction of the East Coast Railway, the proposal could not be carried out. The Commissioner has, therefore, decided † for the present to work only block III and to open block IV after the success of the former is secured. The opposition of the excise licensees was so strenuous that it was found impossible within the year to complete the laying out even of block III, and the *mulangis*, who are for the most part in their power, could not be induced to take service in the Government factory. Substantial progress has, however, since been made.

15. The Sartha factory was taken possession of by Government in the middle of February 1891 and the advantages of the new system, viz., the grant of advances and to the *mulangis*, and it was also pointed out to them that, in the event of the experiment of karkach manufacture in the district proving successful, the obtaining of a license which, if properly utilised, would afford him a certain means of livelihood. The *mulangis*, however, kept aloof. They distrusted the system of which they lacked experience, and feared to lose money in the venture. They however signified their willingness to take employment as day labourers, and the new factory is accordingly being worked by hired labour. In addition to the regular *mulangi* labourers working at the factory, 15 Telugu coolies have also been employed, as a temporary measure, to instruct the former in the Madras system of manufacture, but it is not intended to assign pans to any of them, unless there should be a continued absence of local demand. An area of 33 acres has been opened out in addition to the 23.6 acres worked last year by the excise licensee, but owing to the unusually unfavourable character of the season, and the very late date on which the commencement of operations was sanctioned, no salt was scraped before the end of the year. Scrapings have since been proceeding.

PART IV.—ESTABLISHMENTS.

16. The additional establishment sanctioned for the Tua factory in Bengal Government letter, No. 5181, dated 15th December 1889, communicated with Board's endorsement No. 1564-B, dated 18th December 1889, was entertained during the year under report.

17. Sanction was obtained during the year—

* Bengal Government letter, No. 182, dated 10th January 1891, Financial, communicated with Board's No. 72-B, dated 14th January 1891.

† Bengal Government letter, No. 8-1—P-81-2, dated 8th June 1890, communicated with Bd.'s No. 906-B, dated 11th June 1890.

‡ Bengal Government letter, No. 8-1—B-2-2, dated 15th September 1890, communicated with Bd.'s No. 1477-B, dated 18th September 1890.

(i) for the employment * for another year in the Balasore Circle of the additional salt preventive force consisting of 1 Sub-inspector, 2 Petty Officers and 13 peons and costing Rs. 1,776 per annum—*vide* Bengal Government Order, No. S. 1-0—1-30, dated 14th December 1889;

(ii) for the entertainment † of the temporary establishment consisting of 1 Sub-inspector, 1 Petty Officer on Rs. 9 and 9 peons on Rs. 6 each for 4 months and of 1 Petty Officer on Rs. 9 and 6 peons on Rs. 6 each for 8 months and costing in all Rs. 784 per annum for working the excise factory at Sartha; and

(iii) for the entertainment ‡ of a permanent boat establishment of 2 duffadars on Rs. 10 each and 12 peons on Rs. 7 each (costing Rs. 1,248 per annum) for the two cutters constructed for the Balasore and Basudebpur Circles.

18. Particulars of the total sanctioned subordinate establishments on the rolls as they stood on 31st March 1891 are given in the appendix to this report.

PART V.—SEASON, MANUFACTURE AND STORAGE.

Season.

19. The rainfall in the several circles was as follows :—

Circle.	Year.	Number of days.	Inches of rain.
Balasore	1890-91 ..	89	68.33
	1889-90 ..	81	48.15
Basudebpur	1890-91 ..	71	52.75
	1889-90 ..	65	47.05
Kendrapara	1890-91 ..	85	59.08
	1889-90 ..	83	58.85
Machgaon	1890-91 ..	94	75.9
	1889-90 ..	90	84.3
Manikpatna	1890-91 ..	78	52.66
	1889-90 ..	84	65.01

The season was most unfavourable for salt manufacture, especially in the Balasore Sub-division. The heavy rains of July caused some damage to salt works, but they were not of a serious nature.

20. The quantity of salt manufactured and taken into store during the year amounted to 62,755 maunds against 70,293 maunds in the previous year, as shown below :—

District.	Description of salt.	1889-90.	1890-91.
Balasore	Karkach.	2,240	990
Puri	Do.	68,053	61,765
Total	..	70,293	62,755

§ Exclusive of 15 maunds of gain by weighment.

The decrease in the Balasore district was due to the apathy displayed by the licensees of the Sunamohi and Sartha factories and to the unfavourable character of the season. In the Puri district also the Tua licensees did not exert themselves. Stocks in the Lake were fairly large, and they were content to make little and hold it in the hope of running up prices on the possible exhaustion of stocks at Ganjam.

21. Storage was begun at Tua earlier than in the preceding year, but was finished later owing to the paucity of coolies and to the interruption caused by the rains of September.

22. The subjoined statement shows the quantity of salt in hand, the quantity received by manufacture, import, &c., and the quantity expended during the year in each district in Orissa :—

District.	STOCK AT THE BEGINNING OF THE YEAR.			RECEIVED INTO STORE DURING THE YEAR.					Total in hand and received.	EXPENDED DURING THE YEAR.			BALANCE.	
	Actual quantity in store.	Wastage remaining to be written off.	Total.	From manufacture.	By importation.	Gain by weightment.	Confiscated salt.	Total.		Home and inland consumption.	Wastage written off.	Total expended.	Actual quantity in store.	Wastage remaining to be written off.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Balasore .. { 1890-91 .. { 1889-90 ..	MDS. 1,620	MDS. ..	MDS. 1,620	MDS. 990	MDS. ..	MDS. ..	MDS. ..	MDS. 990	MDS. 2,610	MDS. 1,908	MDS. ..	MDS. 1,908	MDS. 501	MDS. 201
Cuttack .. { 1890-91 .. { 1889-90 ..	MDS. 123,584	MDS. 8,657	MDS. 132,241	MDS. 61,765	MDS. ..	MDS. ..	MDS. ..	MDS. 61,765	MDS. 194,021	MDS. 128,864	MDS. 232	MDS. 135,424	MDS. 47,698	MDS. 10,889
Puri .. { 1890-91 .. { 1889-90 ..	MDS. 141,750	MDS. 4,657	MDS. 146,407	MDS. 68,053	MDS. ..	MDS. 15	MDS. ..	MDS. 68,053	MDS. 214,460	MDS. 86,466	MDS. 1,783	MDS. 88,219	MDS. 123,584	MDS. 8,657
Total .. { 1890-91 .. { 1889-90 ..	MDS. 125,204	MDS. 8,657	MDS. 133,861	MDS. 62,755	MDS. ..	MDS. 15	MDS. ..	MDS. 62,770	MDS. 196,631	MDS. 130,572	MDS. 1,986	MDS. 137,332	MDS. 48,199	MDS. 11,100
	141,750	4,889	146,639	70,293	70,293			70,293	216,932	81,086		83,071	135,204	8,657
Balasore .. { 1890-91 .. { 1889-90 ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. 284,033	MDS. ..	MDS. ..	MDS. 284,033	MDS. 284,033	MDS. 284,033	MDS. ..	MDS. 284,033	MDS. ..	MDS. ..
Cuttack .. { 1890-91 .. { 1889-90 ..	MDS. ..	MDS. ..	MDS. ..	MDS. ..	MDS. 227,460	MDS. ..	MDS. ..	MDS. 227,460	MDS. 227,460	MDS. 227,460	MDS. ..	MDS. 227,460	MDS. ..	MDS. ..
					9,230			9,230	9,230	9,230		9,230		
....					Nil.									

Imports from Calcutta—(duty paid).

Imports—(duty bearing).

* Of this, 35,469 maunds were imported from Calcutta by coast canal.

A quantity of 62,770 maunds was taken into store during the year as against 70,293 maunds in the preceding year; 130,572 maunds were sold for home and inland consumption and 6,760 maunds were written off as wastage against 81,086 and 1,985 maunds, respectively, in 1889-90. The increase * of 49,486 maunds in sales was due to insufficient stocks at Ganjam and also in some small degree to the resumption of sales at the Sribuntapur gollah by the heir of the deceased licensee on his obtaining a certificate of heirship. The balance on hand at the end of the year was 48,199 maunds against 125,204 maunds at the close of 1889-90, the deficiency being chiefly due to increased sales.

State of stocks at Ganjam and Surlá.

23. The following statement shows the state of stocks at the Ganjam and Surlá factories from which Orissa chiefly derives its supply of salt :—

Stocks available in						On 1st April 1890.	On 1st April 1891.
Orissa	..	..	..	..	..	Mds. 125,204	Mds. 48,199
Ganjam	..	..	..	..	..	17,672	165,240
Surlá	..	..	..	..	..	299,248	128,982
Total ..						442,124	342,421
						— 99,703	

The supply of salt available at the close of the year under report was a lakh of maunds less than that at the beginning. The current season unfortunately is also proving unfavourable, so that but little improvement can be hoped for before its close.

24. The quantity of duty-paid salt imported from Calcutta amounted to 284,033 maunds against 236,690 maunds in the preceding year. The former figure is composed of 248,564 † maunds imported by sea and 35,469 ‡ maunds imported by the coast canal. Among the imports from Calcutta by sea were 3,000 maunds of Aden salt crushed in Calcutta. There appears to be a prospect of increase in the trade in this salt as it can be put on the market cheaper than the Liverpool article. The figures in the margin § show the imports of Liverpool salt into Orissa during the last eight years.

Imports—duty paid.

† Imported into Balasore port	..	..	Mds. 58,820
Do. into Chandbaili and Aliba ports	..	..	189,744
Total ..	..	..	248,564

* † Imported into Balasore.

§ 1883-84	..	..	Mds. 6,836	1887-88	..	..	Mds. 188,811
1884-85	..	..	15,244	1888-89	..	..	192,165
1885-86	..	..	48,565	1889-90	..	..	236,690
1886-87	..	..	143,397	1890-91	..	..	284,033 (a)

(a) (inclusive of 3,000 maunds of Aden salt).

Imports—duty bearing.

25. There were no imports of duty-bearing salt in 1890-91.

Sales of locally manufactured and imported salts.

26. The following figures represent the sales of locally manufactured salt and of the salt imported from Calcutta and Ganjam :—

						SALES OF		
						Locally manufactured salt.	Salt imported from	
							Calcutta.	Ganjam district.
1889-90	..	..	..	..	MDS. 81,086	MDS. 236,690	MDS. 413,165	
1890-91	..	..	..	..	130,572	284,033	311,267	
Difference ..					+ 49,486	+ 47,343	— 101,908	
					+ 96,829			

There was an increase of 96,829 maunds in the aggregate sales of locally manufactured salt and of the salt imported from Calcutta, which is more than counterbalanced by a decrease of 101,908 maunds in the sales of the salt imported from Ganjam, giving a net decrease of 5,079 maunds.

PART VI.—QUALITY OF SALT.

27. The subjoined statement shows the results of analysis of samples of salt manufactured and sold in Orissa :—

Factory.	1	2.	INSOLUBLE MATTER.		5	6	7	8	9	10
			Inorganic.	Organic.						
Madras Presidency.	Ganjam	..	..	..	..	..	0.533	..	1.425	0.458
	Suria	..	..	..	..	..	0.009	0.196	1.689	0.505
	Tua	..	..	..	..	..	0.282	0.032	1.659	0.394
	Sartha	..	..	..	..	..	0.341	..	1.526	0.513
	Sunamohi	..	..	..	..	..	0.515	..	1.799	0.591
Orissa.	Liverpool salt sold at Cuttack	..	..	..	..	..	1.151	..	1.137	0.755
	Do. do. at Basudebpur	..	..	..	..	..	0.904	..	1.079	0.739
	Do. do. at Balasore	..	..	..	..	..	0.843	..	1.516	0.289
	Do. do. at Bhograi (from a wholesale godown)	..	..	..	..	..	0.866	..	1.487	0.029
	Do. do. at Bhograi (from a retail godown)	..	..	..	..	..	0.866	..	1.370	0.325
Liverpool	Salt purchased at the weekly market at Denla on the borders of the Midnapur district.	..	..	..	..	..	0.960	..	1.253	0.399
										Unaccounted for.

The Ganjam and Liverpool salts, which form the bulk of what is consumed in Orissa, are very good in quality, being comparatively free from dirt and the magnesium salts. The Sartha salt approaches them in quality which is satisfactory, considering that it was the produce of the first year. The Tua and Sunamohi salts are rather dirty.

PART VII.—PRICE OF SALT.

28. The average prices at the factories during the year under report, as well as in the previous year, are shown below :—

Salt station.	Year.	Average price per maund <i>ex-duty.</i>
	1890-91	Rs. A. P.
Sunamohi	1889-90	0 4 5
		0 14 11
Sribuntapur	1890-91	0 9 6
	1889-90	0 8 10
Timur	1890-91	0 8 0
	1889-90	.. ..
Baghkan	1890-91	0 5 6
	1889-90	0 3 0
Tua	1890-91	0 6 4
	1889-90	0 6 8
Gurnbai	1890-91	0 7 8
	1889-90	0 6 8

The only case which calls for special remark is that of Sunamohi. Liverpool salt being preferred, the licensee was forced to make so large a reduction to effect the clearance of his stock. The sales at Sribuntapur and Baghkan were trifling.

29. *Balasore in the Balasore Circle*.—Excluding June (in which the wholesale price rose to Rs. 4-2-0 per maund, owing to the break-down of the steamship *Bassein* on its way from Calcutta), the wholesale price varied from Rs. 3-10-6 to Rs. 3-14-0, the average being Rs. 3-12-0. The closing price was Rs. 3-10-6, which ruled from January to the close of the year.

Market prices

The retail prices varied from 1 anna 6 pies to 2 annas per seer.

30. *Bhadrak in the Basudebpur Circle*.—Except in May in which the wholesale price rose to Rs. 4-2-0, the price ranged from Rs. 3-14-0 to Rs. 4, the year closing with the latter price.

The retail prices ranged from 1 anna 6 pies to 1 anna 9 pies per seer.

31. *Chandballi and Kendrapara in the Kendrapara Circle.*—This Circle is the meeting point of the Ganjam and Liverpool salts. The wholesale prices varied from Rs. 3-6-0 to Rs. 3-12-6, the closing price of Liverpool salt being Rs. 3-8-0 and that of Ganjam salt Rs. 3-6-0. In June the price rose to Rs. 4-2-0 per maund owing to the annual closure of the canal.

The retail prices varied from 1 anna 6 pies to 2 annas per seer.

32. *Cuttack in the Machgon Circle.*—In April Ganjam salt sold for Rs. 3-8-0 per maund. In May it rose to Rs. 4, owing to the restriction of sales at Ganjam, and continued at this rate in June and July. In August Surla salt sold for Rs. 3-9-0 per maund, but it fell to Rs. 3-6-0 in October, owing to the cheapening of the transport rates through the Chilka. At the end of November, Ganjam salt sold for Rs. 3-4-0, owing to the removal of the restriction in sales, which price ruled till February 1891. There was a further reduction of 6 pies in March.

The retail prices varied from 1 anna 6 pies to 1 anna 9 pies per seer.

33. *Khorda and Puri in the Manikpatna Circle.*—The wholesale prices ranged from Rs. 2-12-0 to Rs. 3-4-0 per maund, the average being Rs. 2-14-8.

The retail prices ranged from 1 anna 4 pies to 1 anna 6 pies per seer.

34. Taking Orissa as a whole, the wholesale prices of Liverpool salt in the north of the province ranged from Rs. 3-6-0 to Rs. 4-2-0, the average being about Rs. 3-12-0; while the retail prices in the same localities varied from $1\frac{1}{2}$ to 2 annas, or an average of $1\frac{3}{4}$ annas per seer. In Cuttack, the distributing centre for South Orissa and the Tributary

Price of salt in Orissa as a whole.

Mahals, the wholesale prices varied from Rs. 2-12-0 to Rs. 4, being governed by the state of stocks at Ganjam and by facilities of water carriage, with an average of Rs. 3-6-0; and the retail prices varied from 1 anna 4 pies to 1 anna 9 pies.

35. No comparative figures showing the increase or decrease in salt shops can unfortunately be given this year as the Assistant Commissioner, Balasore Sub-division, included in the list shops selling miscellaneous articles. Arrangements will be made for accurate comparison in the current year. The total number of salt shops, petty and otherwise, in which salt is sold, is reported to be as follows:—

Circle.	Number of shops.
Balasore	364
Basudebpur	295
Kendrapara	160
Machgaon	218
Manikpatna	126

PART VIII.—CONSUMPTION.

36. The subjoined statement shows the sales of locally manufactured salt and of the salt imported from Ganjam and Calcutta during the last 10 years and the consumption per head of the population of Orissa and the Tributary Mahals (which may be taken to constitute the area of consumption), allowing for the normal increase of population at the rate of 7.95 per mille per annum since the census of 1881 up to the year under report for which the actual census figures are adopted:—

Year.	SALES OF LOCALLY-MANUFACTURED SALT.			SALES OF SALT IMPORTED FROM		Total sales.	Consumption per head allowing for normal increase of population at 7.95 per mille per annum up to 1889-90 and adopting census figures for 1890-91.
	Balasore.	Cuttack.	Puri.	Ganjam District.	Calcutta.		
1881-82	Mds. 139,320	Mds. 73,632	Mds. 164,321	Mds. 289,578	Mds. 666,851	Lbs. 10,799	
1882-83	172,891	61,874	120,408	335,874	691,047	11,102	
1883-84	139,106	72,635	214,857	251,269	680,267	10,843	
1884-85	118,566	55,251	316,314	171,971	672,445	10,634	
1885-86	106,707	34,532	329,374	167,410	684,133	10,733	
1886-87	43,238	27,772	164,047	367,904	744,420	11,591	
1887-88	29,335	33,048	120,476	358,292	729,962	11,36	
1888-89	..	1,757	123,758	346,327	684,007	10,26	
1889-90	620	..	80,466	413,165	730,941	11,20	
1890-91	1,908	..	128,664	311,257	725,862	10,42	

The decrease of 78 lb. in the rate of consumption is regrettable and is, of course, the result of the present unsatisfactory state of the Law and of the high price of salt prevailing. How far this latter cause can be controlled by the creation of Government stocks at the newly opened Government factories the future must decide.

37. Taking the imports into the Tributary Mahals separately, there was a decrease of 2,572 maunds:—

	Mds.
1889-90	33,496
1890-91	30,924
Decrease	2,572

It should, however, be noted that the above imports are from the Government and Surla factories only and that no data are available to show how much salt was imported into the North Tributary Mahals *via* Balasore. The only reliable figures are those for the Province taken as a whole.

PART IX.—REVENUE AND EXPENDITURE.

38. The total receipts of salt revenue under all heads during the year amounted to Rs. 3,22,261-10-9 against Rs. 2,01,660-13-7 in 1889-90 as detailed below:—

District.		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	1890-91	..	..	..	5,940	0	0	..	..	..	244	15	0	6,184	15	0
	1889-90	..	..	..	1,560	0	0	..	..	..	1,026	12	2	2,576	12	2
Cuttack	1890-91	..	..	..	..	..	..	..	..	..	25	8	0	..	..	..
	1889-90	..	..	..	3,15,103	12	0	..	..	..	972	15	9	3,16,076	11	9
Puri	1890-91	..	..	..	..	..	..	..	..	..	2,298	9	5	1,98,453	9	5
	1889-90	..	..	..	1,96,155	0	0	..	..	..	..	..	..	..	..	..
Total	1890-91	..	..	..	3,21,043	12	0	..	..	..	1,217	14	9	3,22,261	10	9
	1889-90	..	..	..	1,98,310	0	0	..	..	..	3,350	13	7	2,01,660	13	7

* Penalty duty levied on wastage in excess of the prescribed allowance.

The increase under excise duty was due to the increase in the sales of locally manufactured salt explained in paragraph 22 *supra*.

The decrease under "miscellaneous receipts" was due to no establishment charges having been collected from those licensees, whose accounts showed that the duty on the sales of the salt belonging to them was likely to be more than 20 times the cost of the establishment maintained on their behalf.

39. The total charges of the year amounted to Rupees 1,09,932-4-0 against Rs. 1,07,294-1-8 in 1889-90. The details are given below:—

	1889-90.	1890-91.
	RS. A. P.	RS. A. P.
Salaries of Assistant Commissioners	14,823 0 0	16,215 0 0
House-rent of do.	1,200 0 0	1,169 13 4
Salaries of Inspectors	13,305 0 0	13,783 0 0
Do. of Assistant Inspectors	15,667 0 0	16,822 0 0
Do. of Sub-Inspectors	5,865 0 0	5,404 0 0
Pay of clerks	5,140 9 0	5,745 13 2
Servants and guards	23,415 1 3	24,003 14 1
Temporary establishment	4,113 12 10	4,151 14 11
Travelling allowances	7,195 10 0	6,969 13 8
Service Postage	1,088 15 3	929 14 0
Do. Telegrams	342 5 0	239 4 0
Rewards	5,524 10 0	1,493 6 9
Works	6,270 4 10	9,981 15 2
Rents, rates and taxes	180 0 0	164 8 3
Miscellaneous revenue contingencies	3,051 5 9	2,774 4 9
Do. manufacturing contingencies	104 6 9	75 3 11
Cost and repair of salt-weighing machines	7 1 0	8 6 0
Total	1,07,294 1 8	1,09,932 4 0

41. The appended statement shows the number of cases and persons reported and the manner in which they were disposed of during the year :—

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																
Circle.	Released by department.															
	I.		II.		III.		IV.		Total released after warning.		Sent for trial.		Total disposed of.			
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balsore	682	133	2	2	4	4	..	..	8	10	14	18	104	117	118	133
	1,256	407	8	8	60	62	..	..	..	10	74	15	308	326	386	406
Basudepur	650	38	1	1	11	11	..	..	3	3	15	15	19	19	34	34
	964	143	3	3	24	24	..	..	6	5	32	32	115	115	147	147
Kendrapara	187	35	1	1	1	1	..	..	1	1	3	3	32	32	35	35
	904	204	6	6	10	10	..	..	7	7	22	22	182	182	204	204
Machgaon	331	170	4	4	79	79	..	..	3	3	86	86	84	84	170	170
	493	143	4	4	43	43	..	..	2	2	63	63	148	148	148	148
Manikpatna	237	21	..	..	1	1	..	..	1	1	2	2	18	19	20	21
	1,085	134	2	2	16	16	..	..	19	19	37	39	95	95	132	134
Total ..	(c) 2,087	397	8	8	98	98	..	..	16	18	190	122	257	271	377	393
	(d) 4,189	1,041	26	28	153	155	..	..	43	43	222	226	785	813	1,017	1,039
DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.																
Circle.	Undetected scrapings registered up to December 31, 1890, written off.		Total (including for disposal on undetected scrapings).		Balance remaining for disposal on March 31, 1891.		Pending trial on March 31, 1890, and since sent for trial up to March 31, 1891.		Convicted.		Acquitted.		Balance remaining for disposal on March 31, 1891.			
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
	18	19	20	21	22	23	24	25	26	27	28	29	30			
Balsore	484	602	133	80	..	104	117	99	103	4	4	1	1	(d) 9		
	691	1,078	407	178	..	311	329	310	328	1	1	1	1	..		
Basudepur	509	(c) 547	(c) 38	103	..	21	21	19	19	2	2	2	2	..		
	801	689	148	255	..	116	115	110	110	3	3	3	3	..		
Kendrapara	89	124	35	63	..	32	32	32	32	..	..	..	..	..		
	148	362	204	4	..	191	193	191	191	2	2	2	2	..		
Machgaon	139	309	170	22	..	98	98	97	97	..	..	..	..	..		
	302	450	143	43	..	112	112	92	92	3	3	3	3	..		
Manikpatna	191	211	21	26	..	20	21	20	21	..	..	..	..	..		
	799	931	134	154	..	99	99	80	80	16	16	16	16	..		
Total ..	1,412	(c) 1,793	(c) 897	294	..	275	289	267	272	6	6	6	6	(d) 10		
	2,491	3,510	1,041	679	..	829	848	783	802	25	25	25	25	18		

(c) This includes 679 cases pending on 1st April 1890.

(d) Exclusive of 1 person who died before trial.

(e) Inclusive of 4 cases in which 4 persons absconded, &c.

(c) Inclusive of 4 cases in which 4 persons absconded, &c.
(d) Exclusive of 1 person who died before trial.

(e) This includes 679 cases pending on 1st April 1990.

42. During the year under report there was a decline of 50 per cent. in detection, the total number of cases having fallen from 4,189 to 2,087. Had this been accompanied by any appreciable increase in the consumption of licit salt, there might have been reason to hope that the efforts of the department to work the existing law and the orders of Government satisfactorily were being attended with success; but the decrease in consumption noticed in paragraph 36 *supra* dispels any such hope. Under the existing law, as now understood, a still further decline in detection may be anticipated and must be hastened by judgments of acquittal which are inevitable and of which a good instance is that of the Balasore District Magistrate when, in August last, he acquitted three persons on the following grounds:—

(1) That illicit possession of salt is no offence.
(2) That the discovery in a house of manufacturing materials and implements, such as salt-earth, brine, filtering pots, &c., is no proof of manufacture by the occupier of the house.

(3) That, in case of salt-earth, brine and implements of manufacture being found in a house occupied by two or more persons, the *onus probandi* rests with the department and not with the possessor of the stuff found.

43. As the law stands, the Magistrate is probably perfectly right, but the effects of the law added to the orders of the Bengal Government not to interfere with manufacture for domestic consumption must inevitably be to paralyse all attempts at detection anywhere, but in the open, and no force that can be put on in Orissa will ever be strong enough by these means alone to stop illicit manufacture. Again no amount of pressure will induce the subordinate staff to persevere in the detection of manufacture in houses, when they know that such cases can be but rarely charged by the Inspector and still more rarely convicted by the Magistrate and consequently that no rewards (the key to successful prevention) can be looked for. Furthermore, the number of arrests they can hope to make in the open is comparatively small. If they report scrapings of salt-earth honestly, the proportion of detection to crime must be bad and they are taken to task for want of zeal and energy. No amount of supervision can effectively counteract these adverse influences.

Reports of smuggling from Midnapur into Balasore have from time to time been received, but no cases were actually detected, the force at command being too small to watch the frontier effectively in addition to patrolling their large range (the Bhograi tannah).

44. Of the 397 persons dealt with (*vide* column 20 of the statement in paragraph 41 *supra*), 122 or 30·73 per cent. were released by the department with a warning. Of these 8 persons or 2·02 per cent. were released under head I, 96 or 24·18 per cent. were released under head II and 18 persons or 4·53 per cent. were released under head IV. The cause of the large number of releases under head II in the Machgaon Circle is under investigation.

45. The number of cases reported by the Police was as follows:—

Circle.	Cases.	Persons.
Balasore	6	11
Basudebpur	2	2
Kendrapara	1	1
Machgaon	8	8
Total	17	22

The number of cases reported last year was 14.

46. Of the 289 persons sent for trial (column 24 of the statement in paragraph 41 *supra*), 272 or 94·12 per cent. were convicted, 6 or 2·08 were acquitted, 1 died before the trial and 10 were pending disposal. The proportion of acquittals to conviction was 2·21 per cent. against 3·1 per cent. in 1889-90, which shows how carefully Inspectors have refrained from sending up cases in which there was not good *legal* proof. All the acquittals were in the Balasore district and the grounds for 3 of them are given at paragraph 42 *supra*. The large percentage of departmental releases which were mainly for possession of petty quantities

of salt (*vide* paragraph 41 *supra*) and the extremely small percentage of acquittals in the cases sent for trial bear testimony to the fact that the penal provisions of the Salt law are worked in a spirit of moderation, fairness and sympathy with the people.

47. The punishments inflicted by the magistracy were as follows:—

Circle.	Incidence of fines.	Incidence of substantive imprisonment.
	RS. A. P.	DAYS.
Balasore { 1890-91 .. 13 6 0 30		36
Basudebpur { 1889-90 .. 14 13 2 ..		14
Kendrapara { 1890-91 .. 12 14 4 ..		90
Machgaon { 1889-90 .. 7 15 10 ..		30
Manikpatna { 1890-91 .. 5 2 6 ..		16
.. .. { 1889-90 .. 3 14 4 ..		21
.. .. { 1890-91 .. 2 1 3 ..		
.. .. { 1889-90 .. 2 11 2 ..		
.. .. { 1890-91 .. 8 4 7 ..		
.. .. { 1889-90 .. 7 11 6 ..		

The punishments are generally adequate except perhaps in the Machgaon Circle.

48. The quantities of contraband salt seized are shown below:—

Circle.		Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Brine.
		MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
Balasore	1890-91	1 30 60	0 6 20	13 18 51	423 28 0	196 8 60
	1889-90	1 30 60	0 6 20	172 28 24	624 18 0	123 35 20
Basudebpur	1890-91	0 0 20	0 2 35	0 2 35	36 0 65	1 31 47
	1889-90	0 0 20	8 9 10	8 9 10	79 29 62	19 6 69
Kendrapara	1890-91	0 0 20	0 1 65	0 1 60	12 11 40	1 39 20
	1889-90	0 0 20	3 21 37	3 21 37	54 29 20	10 33 60
Machgaon	1890-91	0 0 20	0 27 13	0 27 13	28 32 50	19 7 19
	1889-90	0 0 20	1 6 4	1 6 4	50 6 20	11 9 30
Manikpatna	1890-91	0 0 20	2 27 56	2 27 56	13 33 46	3 18 0
	1889-90	0 0 20	8 24 69	8 24 69	132 18 66	2 28 0
Total	1890-91	0 0 20	0 6 20	16 37 55	514 26 41	222 24 66
	1889-90	1 30 60	0 1 65	194 9 64	991 22 8	167 33 9

49. The subjoined statement shows the classification of offences against the Salt laws and the disposal of offenders:—

Circle.	I. Possession of spontaneous or swamp salt.		II. Possession of earth-salt with evidence of manufac- ture.		III. Possession of salt-earth.		IV. Possession of brine.		V. Possession of contraband salt illicitly removed from a factory.		Total.	
	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.
Balasore .. { 1890-91 ..	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.	P.
.. { 1889-90 ..	..	..	10	103	3	1	1	..	..	..	14	104
Basudebpur .. { 1890-91 ..	..	2	79	326	10	12	1	..	..	..	80	326
.. { 1889-90 ..	..	..	1	3	9	36	5	10	..	..	15	19
Kendrapara .. { 1890-91 ..	..	..	18	69	3	32	..	..	..	..	32	115
.. { 1889-90 ..	..	1	..	..	10	120	6	8	..	..	3	32
Machgaon .. { 1890-91 ..	..	..	7	63	18	19	66	60	..	..	22	182
.. { 1889-90 ..	..	..	2	5	9	35	13	35	..	..	86	84
Manikpatna .. { 1890-91 ..	..	..	31	25	6	1	1	1	..	..	53	95
.. { 1889-90 ..	..	..	11	60	25	32	2	3	1	1	2	18
Total .. { 1890-91 ..	..	2	13	122	34	70	72	63	1	..	120	257
.. { 1889-90 ..	..	1	146	533	53	223	26	56	1	..	226	813

In all the cases sent for trial, there was evidence of manufacture, only 6 being acquitted. The details of cases released by Inspectors are given at paragraph 44 *supra*.

50. There were 11 cases of illegal arrests involving 13 persons against 26 cases in the previous year and in all due notice was taken of the conduct of the officers at fault.

51. There was only one trivial case of assault in the Balasore Circle during the year. Last year, there were 10 cases of assault.

52. Rewards were liberally given as usual in all cases convicted by magistrates, though the total sum granted shows a decrease corresponding to that in detection.

PART XI.—MISCELLANEOUS.

53. Fifty-six heaps were stored during the year and 122 heaps sold. Of the heaps stored, 28 were tested—6 by re-storage and 22 by check-weighment solely by one officer. Of the 6 heaps re-stored, 1 was by Assistant Commissioner, 1 by Inspector and 4 by Assistant Inspectors. Of the 22 heaps check-weighed, 14 were by Inspectors and 8 by Assistant Inspectors. Inspectors and Assistant Inspectors personally stored 21 heaps or 37·5 per cent. of the total number stored.

54. The extent to which local *mulangis* and foreign labourers were employed in factories during the year is shown below:—

Circle.	Factory.	Number of mulangis employed.	Number of foreign labourers employed.	Remarks.
Balasore	Sartha	95 to 150	25	These figures are only approximate.
Basudebpur	Sunamohi	50 to 90	5	
Manikpatna	Tua	400 to 500	Nil.	

Every effort is being made by the department to utilise local labour as far as possible in the salt factories in Orissa. The employment of foreign labour to the extent above shown was indispensable as the local men were ignorant of the *karkach* system. No reliable statistics can be given at present of the extent of salt crime among the unemployed *mulangi* population in Orissa. The Deputy Commissioner has promised to furnish information on this subject in future reports.

(Signed) W. O. HORNE,
Acting Secretary to the Commissioner
of Salt, Abkari and Separate
Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, dated 18th June 1891.

APPENDIX.

STATEMENT showing the sanctioned strength of the subordinate establishments of the Salt Department in Orissa on 31st March 1891.

Factory, Preventive, &c.	Details of establishment.	Assistant Commissioner, Balasore Sub-Division.	Assistant Commissioner, Chatrapur Sub-Division.	Balasore Circle.	Basudebpur Circle.	Kendrapara Circle.	Madhgaon Circle. (a)	Manikpatna Circle. (a)	Total.
Factory establishment.	Assistant Commissioners' Establishments.								
	Clerk on Rs. 70	1	1	..	..	..	..	..	2
	Do. on Rs. 30	1	1	..	..	..	..	..	2
	Do. on Rs. 20	1	1	..	..	..	..	..	2
	Do. on Rs. 15	1	1	..	..	..	..	..	2
	Duffadar on Rs. 10	(f) 3	(f) 3	..	..	..	..	..	6
	Peons on Rs. 8	2	2	..	..	..	..	..	4
	Do. on Rs. 7	1	1	..	..	..	..	..	2
	Massalohi on Rs. 6	..	..	..	..	..	..	..	..
	Total	11	11	..	..	..	..	..	22
Factory establishment.	Circle Establishments.								
	Inspectors	..	..	1	1	1	1	1	5
	Assistant Inspectors	..	..	1	2	1	2	2	8
	Sub-inspectors	..	..	..	..	..	..	6	6
	Total	..	..	2	3	2	3	9	19
	Permanent.	Clerk on Rs. 30	..	1	1	1	1	1	5
		Do. on Rs. 25	..	..	1	..	1	1	3
		Jemadar on Rs. 15	..	..	..	..	..	1	1
		Do. on Rs. 12	..	..	..	1	1	1	3
		Duffadar on Rs. 10	..	..	..	1	..	2	3
		Do. on Rs. 9	..	..	..	..	2	3	5
		Peons on Rs. 8	..	2	3	12	8	5	30
		Do. on Rs. 7	..	3	4	..	3	13	23
		Do. on Rs. 6	..	4	5	..	5	20	34
	Total	..	..	10	14	15	21	47	107
Factory establishment.	Temporary for 4 months.	Sub-inspector	..	1	1	..	..	..	2
		Clerk on Rs. 10	..	..	1	..	..	1	1
		Duffadar on Rs. 10	..	1	..	..	..	..	1
		Do. on Rs. 9	..	9	12	..	..	20	41
		Peons on Rs. 6	..	..	..	..	..	..	..
	Total	..	..	11	16	..	..	21	47
	Temporary for 8 months.	Duffadar on Rs. 10	..	1	..	..	..	..	1
		Do. on Rs. 9	..	6	6	..	..	..	12
		Peons on Rs. 6	..	..	..	..	..	..	..
	Total	..	..	7	7	..	..	..	14
Preventive establishment.	Permanent.	Sub-inspectors	..	1	1	2	2	2	8
		Jemadar on Rs. 15	..	1	..	2	1	1	5
		Do. on Rs. 12	..	..	..	1	2	2	5
		Duffadar on Rs. 10	..	(b) 2	(b) 2	2	2	2	9
		Do. on Rs. 9	..	..	..	2	2	2	6
		Peons on Rs. 8	..	6	3	9	10	9	37
		Do. on Rs. 7	..	(c) 13	(c) 13	14	16	13	69
		Do. on Rs. 6	..	11	8	19	21	16	75
	Total	..	..	35	29	50	56	46	216
	Temporary.	Sub-inspector	..	1	..	..	..	..	1
		Duffadar on Rs. 9	..	2	..	..	..	..	2
		Peons on Rs. 8	..	5	..	..	..	..	5
		Do. on Rs. 7	..	6	..	..	..	(d) 1	7
	Total	..	..	16	..	..	..	1	17
Total cost per annum for 1890-91 Rs.		2,268	2,268	12,664	12,748	12,492	15,480	20,440	78,360
Total cost for 1889-90. Rs.		2,268	2,268	11,266	12,124	12,492	15,480	20,440	(e) 76,328
Increase		..	..	+1,408	+ 624	..	..	..	+ 2,032

(a) Excludes platform establishments.
(b) Includes 1 duffadar sanctioned for the cutter.
(c) Includes 6 peons sanctioned for the cutter.
(d) Ferryman.
(e) The difference of Rs. 72 between this and the figures in the last year's report is due to the exclusion in the latter of the cost of a ferryman on Rs. 6 per mensem [vide (d).]
(f) One of these is a *Muchi*.

GOVERNMENT ORDER, 29TH OCTOBER 1891, Nos. 1024, 1024A, R.D.