REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY AND ORISSA,

FOR THE YEAR 1892-93.

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TABLE OF CONTENTS.

Chapter I.—Administration.

Chapter II.—Legislation.

Chapter III.—Establishments.

Chapter IV.—Salt Factories and Depôts.

CHAPTER V.—SEASON, MANUFACTURE AND STORAGE.

CHAPTER VI.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

CHAPTER VII.—STOCKS AND ISSUES.

CHAPTER VIII.—DISTRIBUTION AND CONSUMPTION.

CHAPTER IX.—REVENUE AND EXPENDITURE.

CHAPTER X.—QUALITY OF SALT.

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

CHAPTER XII.—FISH-CURING.

CHAPTER XIII.—MISCELLANEOUS.

APPENDICES.

* Comparative Statement showing the quantity of salt sold for home and inland consumption, its price per maund and the proceeds realized from the sale in the several sub-divisions of the Madras Presidency for the official years ending March 31, 1891, March 31, 1892, and March 31, 1893, respectively.

† Memorandum explaining the cause of serious wastages discovered in the heaps outturned in the year 1892-93.

SPECIAL APPENDIX.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY AND ORISSA,

FOR 1892-93.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

Mr. C. S. Crole, C.S., who was Acting Third Member of the Board of Revenue, up to the 23rd August 1892, and as Second Member from the 24th idem, continued to be in charge of the administration of the Salt revenue throughout the year.

Secretary to the Commissioner.

2. Mr. W. S. Meyer acted as Secretary up to the 4th July 1892, when he was transferred to the Land Revenue branch of the Board. Mr. W. O. Horne, who succeeded him on the 5th idem, remained in charge of the office until the end of the year.

Deputy Commissioners.

3. Mr. J. H. Merriman was the Deputy Commissioner, Northern Division, till the 16th December 1892, when he was transferred to the Central Division and was succeeded by Rao Bahadur R. Dharma Row Nayadu. Mr. J. A. P. Sneyd held the charge of the Central Division up to the 19th October 1892, on which date he died in camp at Cuddapah. Mr. W. A. Fowler was thereupon ordered to take charge of the Deputy Commissioner's office from the 21st October 1892, in addition to his own duties as Assistant Commissioner, Chingleput Sub-Division, and continued to hold the charge until the forenoon of the 22nd December 1892, when he was relieved by Mr. Merriman, who, as stated above, had been transferred to the Central Division. Mr. Bryce McMaster, Assistant Commissioner, Calicut Sub-Division, was in charge of the Southern Division Deputy Commissioner's office till the 7th April 1892, on the forenoon of which date Mr. W. O. Horne, who had been acting as Secretary, resumed charge. Mr. Horne continued as Deputy Commissioner up to 4th July 1892, and, on being appointed Acting Secretary, performed the combined duties of Secretary and Deputy Commissioner till the 29th idem when he was relieved of the Deputy Commissioner's charge by Mr. D. D. Murdoch. This officer acted as Deputy Commissioner till the 15th March 1893 when he proceeded on leave, handing over charge to Mr. V. S. F. Wilson, Acting Assistant Commissioner, Erode Sub-Division. Mr. W. A. Fowler, who was formally appointed to act as Deputy Commissioner, assumed charge of the Division on the 17th March and acted till the end of the year.

Assistant Commissioners.

4. The principal changes among the Assistant Commissioners were (*a*) the appointment of Rao Bahadur R. Dharma Row Nayudu as Deputy Commissioner, Northern Division, with effect from the 17th December 1892, (*b*) the retirement of Mr. W. A. Kingston with effect from the 9th June 1892, (*c*) the promotion of Mr. McMaster from the 2nd to the 1st Grade and of Messrs. Fowler and Leggatt from the 3rd to the 2nd Grade and (*d*) the confirmation of M.R.Ry. A. Krishnaswami Iyengar as Assistant Commissioner, 4th Grade, with effect from the 1st December 1892. The temporary vacancies caused by the deputation or absence on leave of Assistant Commissioners during the year were filled up as usual by the promotion of Inspectors.

B.—*Administrative changes.*

Alterations of the limits of the Konada and Karasa Circles, and creation of the Anakapalle Circle. G.O., dated 16th September 1892, No. 978, Revenue.

5. In consequence of the introduction of the Tree-tax system into the taluk of Sarvasiddhi and the zemindari divisions of Anakápalle, Vizagapatam, Bimlipatam and Vizianagram in the Vizagapatam District from 1st October 1892, the limits of the Konada and Karasa Circles underwent some alteration, and the old factory circle of Balacheruvu was converted into a purely preventive one, styled Anakápalle.

Transfer of the guarding of the Yanam frontier. G.O., dated 11th March 1892, No. 247, Revenue.

6. The guarding of the Yanam frontier, which was previously in the hands of the Police, was transferred to the Salt and Abkári department from 1st April 1892.

Increase of Government reserve stocks. G.O., dated 6th February 1893, No. 117, Revenue.

7. Of the proposals for the accumulation of reserve stocks, which were referred to in paragraph 11 of the Administration Report for 1891–92 as being under the consideration of Government, those for the extension of the Surlá factory and for the further extension of Penugudúru were sanctioned during the year under report. Detailed proposals for the working of these extensions were sanctioned in G.O., dated 10th February 1893, Nos. 143 and 142, Revenue, the initial estimated cost on works being about Rs. 18,000 and 7,500 and the annual establishment charges Rs. 1,332 and 1,320, respectively.

Opening of new factories under contemplation.

8. The importance of opening a Government factory at Tiruppórúr was again brought to the notice of Government during the year under report in connection with the question of the increase of reserve stocks, and fresh detailed proposals were submitted, but Government deferred passing orders pending the investigation of the proposal to establish a large controlling factory, capable of turning out 15 to 20 lakhs of maunds, at Nadukandi or other suitable place in the great Vedaranniyam swamp, and within reach of the Muttupet-Mayaveram railway.

Re-opening of the Manambadi factory. G.O., dated 19th January 1893, No. 47, Revenue.

9. The Manambadi factory, which was ordered to be closed in G.O., dated 3rd February 1891, No. 74, Revenue, was leased to Messrs. Parry and Co., of Madras, on substantially the same terms as those on which Messrs. Best and Co., formerly worked it, the only difference being (i) that the period of tenancy was fixed at 15 years subject to the firm's having the right of relinquishing the lease at the end of the 5th and 10th years, and (ii) that the establishment charges should be calculated on the average sales of the first five years in the aggregate, and on the annual sales for subsequent years. Seeing that the supply of salt in the South Arcot District has always fallen short of the ever-increasing demand, caused by the development of railway communications, the firm's offer was accepted by Government.

Extension of the Káyalpatnam factory. G.O., dated 6th February 1893, No. 118, Revenue.

10. With a view to increase stocks and keep down the price of salt in the southern portion of the Tinnevelly District, the sanction of Government was obtained to the extension of the existing Káyalpatnam factory under the ordinary excise system by a cultivable area of about 44 acres, which was ordered to be parcelled out among the licensees of the factory in proportion to the areas occupied by them in that factory.

Closing of the Vaippat factory. G.O., dated 3rd February 1893, No. 489, Revenue.

11. The sales in the Vaippár factory, which, having failed as a transport station was ordered to be experimentally worked as an ordinary factory (*vide* paragraph 14 of the Administration Report for 1891–92), having during the 12 months ending 30th September 1892 averaged only 1,000 maunds per mensem, and there being no prospect of increase, owing to the deficiency of communications by land as well as by sea, the Board considered it out of the question to retain the factory for ordinary purposes, and accordingly recommended its closure. With a view to accelerate sales and early disposal of salt, it was also recommended that the cost price of the salt be reduced to 2 annas a maund. These measures received the approval of Government.

Transfer of the Peddapuram taluk from the Rajahmundry to the Penuguduru Circle. G.O., dated 28th October 1892, No. 4739, Revenue.

12. The Tree-tapping work in the Rajahmundry Circle, consisting of the 4 important taluks of Rajahmundry, Peddapuram, Ramachandrapuram and Amalápuram, being already very heavy, and the transfer of the Totapalle estate, consisting of about 106 villages, in the Tuni Division, to the Peddapuram taluk for administrative convenience, having rendered the charge of the Inspector, Rajahmundry Circle, too heavy for one officer, the transfer of the Peddapuram taluk from the Rajahmundry to the Penuguduru Circle was ordered with effect from 1st October 1892.

Transfer of North Wynaad from the Tellicherry to the Calicut Circle. G.O., dated 16th December 1892, No. 1258, Revenue.

13. In view of the fact that the whole of the Wynaad taluk could be conveniently inspected by the Sub-Inspector attached to the Calicut Circle, who had charge of the South and South-east Wynaad, the North Wynaad was transferred from the Tellichery to the Calicut Circle.

Transfer of the head-quarters of the Masulipatam Sub-Division from Masulipatam to Bezwada. G.O., dated 17th February 1893, No. 704, Revenue.

14. Sanction was obtained during the year for the transfer of the head-quarters of the Masulipatam Sub-Division from Masulipatam to Bezwada.

Messrs. Abraham Nadar's factory designated the "Keranur" factory.

15. The new factory opened by Messrs. Abraham Nadar and Co. at Káyalpatnam, under G.O., dated 10th November 1891, No. 1074, Revenue, was designated the "Keranur" factory after the adjoining hamlet of that name.

Uniform for Deputy and Assistant Commissioners. G.O., dated 1st August 1892, No. 779, Revenue.

16. With a view partly to add to the smartness and efficiency of the force, and partly to remove an undesirable impression that the liability to wear uniform was a brand of inferior service, the sanction of Government was obtained to putting the Deputy and Assistant Commissioners also into a distinctive uniform.

Sub-Inspectors to wear swords and Petty Officers sword-bayonets. G.O., dated 5th August 1892, No. 812, Revenue.

17. The nature of the duties expected from the class of Sub-Inspectors, which at the time of the organization of the Department was confined solely to Salt-factories, having been materially changed since the addition of Abkári to Salt, and prevention and detection of crime, which till then was left to Petty Officers and peons, having been entrusted more directly to them, the necessity for arming them became apparent, as they were frequently subjected to serious attacks in the discharge of their duty. The sanction of Government was accordingly obtained to arm Sub-Inspectors with the swords thitherto worn by Petty Officers, under the sanction accorded in G.O., dated 31st August 1882, No. 917, the latter being armed with sword-bayonets.

Leasing of Government pans on certain conditions. G.O., dated 17th February 1893, No. 166, Revenue.

18. The chief condition essential to the success of the policy, recently inaugurated by Government, of working Government extensions alongside of excise factories with a view to the accumulation of reserves to be drawn upon in the case of a rise in the price of excise salt, being that Government salt should be manufactured as cheaply as possible, and it being necessary towards this end, not only that Government should deal directly with the salt worker without the intervention of the capitalist middleman, but also that the former should be prevented from falling into the hands of the latter, the sanction of Government was obtained to the grant of a

lease to all new holders of Government saltpans, containing the condition that the *lease* be determinable on the lessee permitting another person to manufacture salt in his pans without the consent of Government.

Competitive examination. G. O., dated 3rd May 1892, No. 437, Revenue.

19. For the purpose of selecting candidates for the higher grades of the subordinate branch of the Department, an annual examination, styled the "Salt and Abkári Department Competitive Examination" was instituted during the year. Six candidates were so selected and five have been appointed to the Assistant Inspector's grade.

CHAPTER II. — LEGISLATION.

No change in Legislation.

20. No legislation affecting the Department took place during the year under report. The Madras Salt Act of 1889 is working satisfactorily everywhere in the Presidency.

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

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

	Establishments in the Board's office and in the Deputy and Assistant Commissioners' offices.		Circle Establishments.						Assistants to Chemical Examiner.	Subordinate Factory Establishments.					
			Permanent.			Temporary.				Permanent.			Temporary. (b)		
	Clerks and Accountants.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.		Clerks and Shroffs.	Petty officers.	Peons.	Clerks and Shroffs.	Petty officers.	Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Strength at the beginning of the year	(a) 117	(a) 150	60	107	* 479	1	2	46	2	* 144	339	1,372	* 2	13	* 954
Sanctioned during the year	4	3	8	2	61	..	3	34	..	5	23	110	..	1	94
Abolished during the year	..	..	..	8	4	..	..	26	..	5	12	42	..	2	57
Strength at the end of the year	(a) 121	(a) 153	68	101	536	1	5	54	2	144	350	1,440	2	12	991

	Subordinate Preventive and Tree-Tapping Establishments.						Subordinate Fishcuring Establishments.		Subordinate Distillery Establishments.			Saltpetre Amins.	Abkári Establishments in Collector's and Taluk offices.		Total strength.	Cost per annum.
	Permanent.			Temporary.												
	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Permanent hands.	Temporary hands.	Clerks.	Petty officers.	Peons.	Petty officers.	Clerks.	Menials.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
																RS.
Strength at the beginning of the year	* 82	466	* 3,779	* 9	31	* 301	103	197	1	21	(c) 90	41	122	33	* 9,064	* 14,63,090
Sanctioned during the year	22	38	500	9	1	121	97	12	..	..	..	..	19	2	1,169	1,64,458
Abolished during the year	..	15	91	5	11	104	7	100	..	..	..	..	..	..	489	64,936
Strength at the end of the year	104	489	4,188	13	21	318	193	109	1	21	(c) 90	41	141	35	9,744	15,62,612

* Revised figures.

(a) Exclusive of the establishments sanctioned for the Customs, Trade, Income-tax and Stamp Departments of the Board's office.

(b) Includes non-continuous service men employed as line guards during the manufacturing season.

(c) Two of these are *temporary* at the Cumbum Excise Depôt.

	Sanctioned.	Actually employed.
	No.	No.
Inspectors.		
1st Grade	9	6
2nd ,,	13	14
3rd ,,	18	14
4th ,,	* 29	29
Total	69	63
Assistant Inspectors.		
1st Grade	33	30
2nd ,,	35	22
3rd ,,	33	33
Total	101	85
Temporary Assistant Inspectors.		
2nd Grade	5	..
Sub-Inspectors.		
1st Grade	46	35
2nd ,,	69	55
3rd ,,	95	69
4th ,,	132	115
5th ,,	194	192
Total	536	466
Temporary Sub-Inspectors.		
1st Grade	..	2
2nd ,,	2	1
3rd ,,	3	4
4th ,,	1	1
5th ,,	48	67
Total	54	75

* One of these is temporary.

Sanctioned strength of superior officers not worked up to.

22. The statements in the margin show the number of Inspectors, Assistant Inspectors and Sub-Inspectors at the end of the year as compared with the sanctioned scale. The sanctioned strength was not worked up to under the head of Inspectors in consequence of Assistant Inspectors being placed in charge of circles in many cases with a charge allowance of Rs. 25 per mensem, and under Assistant and Sub-Inspectors owing to the employment of acting men, who are confirmed after a certain period of probation. The apparent excess in the number of temporary Sub-Inspectors actually employed was due to many of the temporary men not having been made permanent till after the end of the year under report, although on receipt of Government Orders the tree-tapping establishments, for which proposition statements had been submitted, were shown in the list of establishments as permanent.

23. The principal changes in the establishments of the combined Salt and Abkári Department are noticed below :—

Changes in Orissa establishments.

24. The sanction of the Bengal Government was obtained during the year—

Bengal Government letter, dated 11th March 1892, No. 1034-S.R.

(*a*) for the employment for another year of the additional Salt Preventive force in the Balasore Circle, consisting of 1 Sub-Inspector, 2 Petty officers and 13 peons, and costing Rs. 1,776 per annum ;

Bengal Government letter, dated 15th Feb. 1893, No. 899-S.R.

(*b*) for the entertainment of an additional establishment of 4 Petty officers, 14 permanent and 12 temporary peons for the Gurubai factory in the Manikpatna Circle at an annual cost of Rs. 2,004, inclusive of the temporary establishment sanctioned in 1891–92 at a cost of Rs. 486 ;

Bengal Government letter, dated 24th Feb. 1893, No. 1089-S.R.

(*c*) for the employment of an establishment consisting of 1 engine driver, 1 fireman and 1 steersman to work the steam launch *Beatrice* recently transferred to the Kendrapara Circle at an annual cost of Rs. 636.

Conjeevaram.
Nannilam.
Kuttanguli.
Dindigal.
North Trichinopoly.
Hosur.
Erode.
Ponnani.

Appointment of 8 additional Inspectors.

25. The appointment of 8 additional Inspectors was sanctioned during the year for the marginally-noted Circles which were previously under the charge of Assistant Inspectors.

Establishments for the working of the Surlá, Penuguduru No. II, and Krishnapatnam No. II extensions and of the Kandadu pans.

26. An establishment consisting of 1 Assistant Inspector, 4 Sub-Inspectors, 1 clerk, 8 Petty officers, and 66 peons, and costing Rs. 9,096 per annum, was sanctioned for the working of the Surlá, Penuguduru No. II, and Krishnapatnam No. II extensions and of the Kandadu pans, opened during the year.

Establishments for the guarding of the Yanam Frontier.

27. A Preventive force, consisting of 1 Sub-Inspector, 1 Petty officer, and 21 peons, and costing Rs. 3,672 per annum, was sanctioned in connection with the transfer of the guarding of the Yanam frontier from the Police to the Salt and Abkári Department.

Establishment for guarding platforms, &c., in the Vayalur and Ennore Circles.

28. For the efficient guarding of platforms, &c., in the Vayalur and Ennore Circles, the employment of 1 Petty officer and 15 peons in the former Circle, and of 5 peons in the latter, was sanctioned during the year.

Establishment for the Káyalpatnam extension. G.O., dated 8th March 1893, No. 954, Revenue.

29. In connection with the further extension of the Káyalpatnam factory, the establishment of that factory was strengthened by the addition of 1 Sub-Inspector, 2 permanent and 3 temporary peons.

Retention of establishments for the Cochin Frontier Circles.

30. The establishment temporarily sanctioned for the two Cochin Frontier Circles for the suppression of liquor smuggling across that frontier (*vide* paragraph 31 of the last Administration Report) was ordered to be retained for another year.

Increase of establishments owing to the extension of the T.T. system in the Vizagapatam District.

31. The extension of the Tree-tax system in the Vizagapatam District and the changes in Circles referred to in paragraph 5 *supra*, necessitated the entertainment of an additional establishment of 7 Sub-Inspectors, 2 clerks, 11 Petty officers and 82 peons for the Anakapalle Circle, and a redistribution of the Factory and Preventive establishments in some of the Circles of the Chicacole Sub-Division. The above changes involved a net additional cost of Rs. 8,580 per annum.

Increase of establishments owing to the extension of the T.T. system in certain taluks of the Gódávari, Tanjore, Tinnevelly and South Canara Districts.

32. In connection with certain changes effected in the management of the Abkári Revenue in the Gódávari District, and on account of the introduction of the Tree-tax system into two taluks of the Kistna District, the Tiruturaipúndi taluk of the Tanjore District, the Ambasamudram taluk of the Tinnevelly District and three taluks of the South Canara District, and of the separate sale of shops in certain taluks, establishments aggregating 4 Assistant Inspectors, 43 Sub-Inspectors, 30 clerks, 5 Petty officers and 237 peons and costing Rupees 40,570 per annum were sanctioned during the year.

Establishment for the steam launch *Katherine*.

33. The employment of 2 steersmen and 1 lascar was sanctioned during the year for the working of the steam launch *Katherine* received from England in 1891, and for the Commissioner's staff boat constructed at the Dowleishwaram workshops to enable the Commissioner and his staff to inspect without difficulty the factories in the Masulipatam, Nellore and Chingleput Sub-Divisions.

Additional establishment for the Vayalur Circle.

34. A temporary establishment of 1 Petty officer and 10 peons was sanctioned for the Vayalur Circle for the prevention of removals of spontaneous salt from the shell-pits, and for the patrolling of the saline tracts from Sunnappugunta to Pulicat.

Additional establishment for the Ranipet distillery.

35. To facilitate the conduct of operations at night in the Ranipet distillery, sanction was accorded to the entertainment of a Sub-Inspector on Rs. 70 to afford relief to the officer in charge.

Entertainment of scavengers.

36. Five scavengers, 1 for the Board's office and 1 for each of the Tinnevelly and Calicut Assistant Commissioner's offices, 1 for the Ennore Circle and 1 for the Madras Town Circle were entertained during the year.

Revision of establishments in certain Circles.

37. The re-arrangement of Sub-inspectors' and Parties' ranges in the Calicut, Ponnáni and Palghat Circles of the Calicut Sub-Division, and the Cuddalore, Negapatam and Adirámpatnam Circles of the Negapatam Sub-Division resulted in a net addition of 4 Sub-Inspectors, 6 clerks, 4 Petty Officers, and 122 peons costing Rs. 13,512 per annum, which received the sanction of Government during the year.

Changes in Fish-curing establishments.

38. During the year under report, the 4 temporary fish-curing yards in the Merkanam Circle, viz., Mudaliarkuppam, Karpanikuppam, Merkanam and Kannimedu were abolished, and two temporary yards at Anumanthai and Kadappakam opened instead, each with an establishment costing Rs. 144 per annum. A new yard at Mannalankannu in the

Ponnáni Circle was also opened from 1st April 1892, with an establishment costing Rs. 150 per annum. All the temporary yards, except those noted in the margin * were also transferred to the permanent list, their transactions being such as to justify their transfer. For the more effective supervision of the fish-curing yards on the West Coast, the entertainment of five Sub-Inspectors was sanctioned for the marginally-noted † yards. The establishment of six ‡ of the yards was also strengthened. There were also some minor changes in the establishments of some of the yards. The net result of these changes is as under :—

* Peddakarrivanipalem.
Medical-Kuppam.
Anumanthai.
Kaddappakam.
Mannalankannu.

† Paravannah.
Veliangode.
Kuttai.
Ponnáni.
Edakkaliyur.

‡ Madakarai.
Badagara.
Pudiappu.
Calicut, South.
Puthu Ponnáni.
Vadanapalle.

	RS.
Cost of permanent establishment at 131 permanent yards	19,764
Cost of temporary do. at 131 do.	3,777
Do. do. do. at 5 temporary yards	726
Total ...	24,267

These figures are exclusive of the cost of the Assistant Inspector and 14 Sub-Inspectors (Rs. 9,024) sanctioned for the supervision of the fish-curing yards on the West Coast.

39. The following statement shows in detail the alterations during the year in the superior and subordinate establishments :—

Office, Circle or Taluk.	Cause of alterations.	Authority.	Inspectors. P.*	Assistant Inspectors. P.*	Assistant Inspectors. T.†	Sub-Inspectors. P.*	Sub-Inspectors. T.†	Clerks and Shroffs. P.*	Clerks and Shroffs. T.†	Menials. P.*	Menials. T.†
1	2	3	4	5	6	7	8	9	10	11	12
		ADDITIONS.									
		Establishments in Board's, Deputy and Assistant Commissioners' Offices.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Board's office	Entertainment of a scavenger	G.O., 29th Nov. 1892, No. 5189, Rev...	..	..	..	..	..	..	..	1	..
Deputy Commissioner's office, Northern Division.	Heavy work in connection with Abkári	G.O., 18th Nov. 1892, No. 5006, Rev...	..	..	..	..	..	1	..	..	..
Deputy Commissioner's office, Central Division.	Do. do.	....	..	..	..	..	..	1	..	..	..
Chicacole Assistant Commissioner's office.	Do. do.	G.O., 18th Nov. 1892, No. 5006, Rev...	..	..	..	..	..	1	..	..	..
Masulipatam Assistant Commissioner's office.	Do. do.	....	..	..	..	..	..	1	..	..	..
Tinnevelly Assistant Commissioner's office.	Entertainment of a scavenger	....	..	..	..	..	..	..	..	1	..
Calicut Assistant Commissioner's office.	Do. do.	....	..	..	..	..	..	..	..	1	..
		Total ..	..	..	..	..	..	4	..	3	..
		Establishments in Circles.									
Kendrapara Circle ..	Transfer of the steam launch "Beatrice" ..	....	..	..	..	..	..	1	..	2	..
Manikpatnam do. ..	Extension of the Gurubai factory	....	..	..	..	..	..	..	..	18	12
Ganjám do. ..	Heaviness of work during the off season ..	....	..	..	..	..	..	..	..	..	12
Surlá do. ..	Opening of the Surlá extension	G.O., 11th March 1893, No. 996, Rev...	..	..	..	1	..	1	..	7	4
Konada do. ..	Extension of the Tree-tax system	G.O., 18th Nov. 1892, No. 5006, Rev.	..	..	..	1	1	2	..	21	17
Karasa do. ..	Do. do.		..	..	..	..	1	2	..	31	20
Anakápalle do. ..	Do. do.		..	..	..	4	2	2	..	87	6
Polavaram do. ..	Do. do.		..	..	..	1	1	..	..	..	3
Penuguduru do. ..	Extension of Penuguduru factory; extension of the Tree-tax system into the Circle and transfer of the guarding of the Yanam frontier.	G.O., 11th March 1893, No. 995, Rev. G.O., 27th April 1892, No. 2139, Rev. G.O., 3rd Dec. 1892, No. 5242, Rev., and G.O., 28th Oct. 1892, No. 4739, Rev.	..	1	..	3	7	1	1	35	24
Mogalturru do. ..	Extension of the Tree-tax system		..	..	1	..	5	1	3	..	19
Rajahmundry do. ..	Do. do.		..	..	1	..	7	1	2	..	28
Ellore do. ..	Do. do.		..	..	1	..	9	1	3	..	31
Manginapudi do. ..	Do. do.	....	..	..	..	2	..	..	..	13	..
Beswada do. ..	Do. do.	....	..	..	..	2	..	1	..	10	..
Krishnapatnam Circle ..	Further extension of the Krishnapatnam factory.	G.O., 27th April 1892, No. 2146, Rev..	..	..	..	2	..	..	..	15	8
Vayalar do. ..	Guarding of platforms and prevention of the removal of spontaneous salt from shell-pits and swamps.	G.O., 22nd Dec. 1892, No. 5640, Rev..,	..	..	..	..	..	..	..	9	18
Ennore do. ..	Efficient guarding of the factory and entertainment of a scavenger.	G.O., 6th Feb. 1892, No. 753, Rev., and G.O., 20th Oct. 1892, No. 4591, Rev.	..	..	..	..	..	..	..	3	2
Madras Town do. ..	Entertainment of a scavenger	G.O., 13th Feb. 1893, No. 640, Rev. ..	..	..	..	..	..	..	..	1	..

* P. stands for permanent. † T. stands for temporary.

Office, Circle or Taluk.	Cause of alterations.	Authority.	Inspectors.	Assistant Inspectors.		Sub-Inspectors.		Clerks and Shroffs.		Menials.	
			P.*	P.*	T.†	P.*	T.†	P.*	T.†	P.*	T.†
1	2	3	4	5	6	7	8	9	10	11	12
		Establishments in Circles—cont.									
			NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Madras Depôt Circle ..	Establishment for the steam launch "Katherine" and for the Commissioner's staff boat.	G.O., 2nd Feb. 1892, No. 651, Rev. ..	..	..	..	..	..	..	..	3	..
Merkanam do. ..	Re-opening of the Kandadu pans	G.O., 23rd May 1892, No. 2516, Rev ..	..	1	..	..	..	..	..	15	10
Cuddalore do. ..	Revision of establishment	G.O., 19th Jan. 1893, No. 197, Rev.	..	..	..	6	..	2	..	21	..
Negapatam do. ..	Do. do.		..	..	..	2	..	1	..	5	..
Védáranniyam do. ..	Extension of the Tree-tax system	....	..	..	..	2	..	1	..	6	..
Adirámpatam do. ..	Do. do.	....	..	..	..	1	..	1	..	15	..
Morekolam do. ..	Redistribution of parties and heavy clerical work.	G.O., 8th June 1892, No. 2697, Rev. ..	..	..	..	..	..	1	..	7	..
Tinnevelly do. ..	Extension of the Tree-tax system	....	..	..	..	2	..	1	..	54	..
Káyalpatam do. ..	Extension of the Káyalpatnam factory	G.O., 8th March 1893, No. 954, Rev. ..	..	..	..	1	..	..	..	2	3
Palghat do. ..	Revision of establishment in connection with Abkári.	G.O., 3rd Dec. 1892, No. 5242, Rev.	..	..	..	6	..	2	..	71	..
Ponnáni and Calicut Circles.	Do. do. do. ..	G.O., 19th Jan. 1893, No. 197, Rev., and G.O., 20th Oct. 1892, No. 4592, Rev.	1	..	..	10	..	3	..	125	..
Conjeeveram, Nannilam, Kuttanguli, Dindigul, North Trichinopoly, Hosúr and Erode Circles.	Appointment of Inspectors in place of Assistant Inspectors for charge of Circles.	G.O., 8th July 1892, No. 3180, Rev. ..	7	..	..	..	..	..	..	..	..
Tellicherry Circle ..	Provision of orderlies and extension of the Abkári Act relating to sweet toddy.	....	..	..	..	..	..	1	..	28	..
Mangalore do. ..	Extension of the Tree-tax system	G.O., 27th Oct. 1892, No. 4718, Rev.	..	..	..	7	..	1	..	42	..
Udipi do. ..	Do. do.		..	..	..	2	..	..	..	25	..
		Total ..	8	2	3	55	33	27	9	671	217
		Establishments in Collectorates and Taluk Offices.									
Vizagapatam Collector's office.	Extension of the Tree-tax system	G.O., 18th Nov. 1892, No. 5006, Rev.	..	..	..	..	..	1	..	..	..
Sarvasiddhi taluk ..	Do. do.		..	..	..	..	..	1	..	..	..
Vizagapatam do. ..	Do. do.		..	..	..	..	..	1	..	..	..
Anakápalle do. ..	Do. do.		..	..	..	..	..	1	..	..	..
Bimlipatam do. ..	Do. do.		..	..	..	..	..	1	..	..	..
Vizianagram do. ..	Do. do.		..	..	..	..	..	1	..	..	..
Nuzvid do. ..	Do. do.	G.O., 20th Oct. 1892, No. 4592, Rev.	..	..	..	..	..	1	..	..	..
Gudiváda do. ..	Do. do.		..	..	..	..	..	1	..	..	..
Kávali do. ..	Do. do.		..	..	..	..	..	1	..	..	..

* P. stands for permanent. † T. stands for temporary.

Office, Circle or Taluk.	Cause of alterations.	Authority.	Inspectors.	Assistant Inspectors.		Sub-Inspectors.		Clerks and Shroffs.		Menials.	
			P.*	P.*	T.†	P.*	T.†	P.*	T.†	P.*	T.†
1	2	3	4	5	6	7	8	9	10	11	12
		Establishments in Collectorates and Taluk Offices—cont.									
			NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
North Arcot Collector's office.	Extension of the Tree-tax system	....	..	..	..	..	..	1	..	..	..
Pattukkóttai taluk ..	Do. do.	....	..	..	..	..	..	1	..	..	..
Sivaganga zemindari Tahsildar's office	Do. do.	G.O., 16th Nov. 1892, No. 4943, Rev.	..	..	..	..	..	..	..	1	..
Tiruppattúr taluk ..	Do. do.		..	..	..	..	..	..	..	1	..
Kollegal do.	Do. do.	G.O., 20th Oct. 1892, No. 4592, Rev. ..	..	..	..	..	..	1	..	..	..
Satyamangalam taluk ..	Do. do.	....	..	..	..	..	..	1	..	..	..
South Canara Collector's office.	Do. do.	....	..	..	..	..	..	1	..	..	..
Mangalore taluk	Do. do.	....	..	..	..	..	..	1	..	..	..
Kasaragod	Do. do.	....	..	..	..	..	..	1	..	..	..
Uppinangadi	Do. do.	....	..	..	..	..	..	1	..	..	..
Udipi	Do. do.	....	..	..	..	..	..	1	..	..	..
Coondapoor	Do. do.	....	..	..	..	..	..	1	..	..	..
		Total ..	..	..	..	..	..	19	..	2	..
Fish-curing establishments	....	....	..	..	..	5	..	..	..	97	12
Distilleries do. ..	....	G.O., 22nd July 1892, No. 3324, Rev...	..	..	..	1	1	..	..	..	..
		Total additions ..	8	2	3	61	34	50	9	773	229
		Reductions.									
Manikpatnam Circle ..	Extension of the Gurubai factory	....	..	..	..	..	..	..	..	..	26
Ganjám do. ..	Revision of certain menial establishment ..	....	..	..	..	..	..	..	..	5	2
Konada do.	Revision of establishment consequent upon the extension of the Tree-tax system in certain taluks of the Vizagapatam district.	....	..	..	..	..	..	1	..	40	14
Karassa do.		....	..	..	..	..	..	3	..	80	17
Balacheruvu do.		....	..	..	..	..	..	..	..	1	..
Polavaram do.		....	..	..	..	2	..	..	..	..	..
Rajahmundry do. ..	Extension of the Tree-tax system	....	..	..	..	..	..	1	..	2	..
Ennore do. ..	Transfer of the steam launch "Beatrice" ..	....	..	..	..	..	8	..	2	..	11
Cuddalore do. ..	Revision of establishment	....	..	..	..	..	2	..	1	..	6
Negapatam do. ..	Do. do.	....	..	..	..	1	..	..	..	12	..
Vattanam do. ..	Redistribution of parties	G.O., 8th June 1892, No. 2697, Rev. ..	..	..	..	..	..	..	..	7	..
Tuticorin do. ..	Do. do.	Do. do. ..	..	..	..	..	..	..	..	..	..

* P. stands for permanent. † T. stands for temporary.

Office, Circle or Taluk.	Cause of alterations.	Authority.	Inspectors.	Assistant Inspectors.		Sub-Inspectors.		Clerks and Shroffs.		Menials.	
			P.*	P.*	T.†	P.*	T.†	P.*	T.†	P.*	T.†
1	2	3	4	5	6	7	8	9	10	11	12
		Reductions—cont.									
			NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
Káyalpatnam Circle ..	Redistribution of parties	G.O., 8th June 1892, No. 2697, Rev. ..	..	..	..	..	..	..	..	3	..
Tinnevelly do. ..	Do. do.	Do. do. ..	..	..	..	1	..	..	..	9	..
Palghat do. ..	Revision of establishments	....	..	..	..	..	8	..	1	..	65
Calicut and Ponnáni circles.	Do. do.	....	..	1	..	..	8	..	1	..	33
Udipi Circle	Extension of the Tree-tax system	....	..	..	..	..	..	..	..	1	..
Conjeeveram, Nannilam, Kuttanguli, Dindigul, North Trichinopoly, Hosúr and Erode.	Appointment of Inspectors in place of Assistant Inspectors for charge of Circles.	....	..	7	..	..	..	..	..	..	..
		Total ..	..	8	..	4	26	5	5	160	174
Fish-curing establishments	....	....	..	..	..	..	..	..	..	7	100
		Total reductions ..	..	8	..	4	26	5	5	167	274

* P. stands for permanent. † T. stands for temporary.

40. The net result of the changes shown in the above statement is as follows:—

—	Permanent.					Temporary.				Cost per annum.
	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, &c.	Menials.	Assistant Inspectors.	Sub-Inspectors.	Clerks, &c.	Menials.	
										RS.
Increase	8	2	61	50	773	3	34	9	229	1,64,458
Decrease	..	8	4	5	167	..	26	5	274	64,936
							Net increase ..			99,522

Details of the sanctioned strength of the combined Salt and Abkári Department, as it stood at the end of 1892–93, will be found in Appendix A.

Casualties—Dismissals.

41. Two hundred and eighty-five officers were dismissed during the year against two hundred and fifty-four in the preceding year.

Dismissal of inferior servants.

42. Of the total number of officers dismissed, eleven were superior officers and the rest menials. Of the latter, thirty-six were dismissed after conviction before a Magistrate for offences committed by them in their capacity as public servants or for other offences under the Indian Penal Code. The remainder were removed chiefly for absence without leave, overstaying leave, writing false diaries and accounts, bringing false charges against superior officers, insubordination, drunkenness, desertion and general neglect of duty. There were no dismissals during the year on account of accumulation of black-marks.

Dismissal of superior officers.

43. Of the eleven superior officers dismissed, eight were Sub-Inspectors and the rest clerks. One Sub-Inspector was dismissed for permitting fraudulent removals of salt from drying grounds, one for fraudulent issue of salt from a fish-curing yard, three for insubordination and desertion, one for having been previously dismissed from the Police department, one for having pecuniary transactions with his subordinates and one for having been concerned in a criminal offence. Of the three clerks, one was dismissed on conviction for stabbing his fellow clerk, one for bringing false charges against a Sub-Inspector and for tampering with reward statements, and one for misappropriation of Government money.

Minor punishment.

44. Minor punishments (suspensions, reductions, &c.) were imposed in 3,085 cases against 2,457 cases in the preceding year. They include the cases of three Inspectors and five Assistant Inspectors, of whom two Inspectors and four Assistant Inspectors were reduced for general neglect of duty, mis-management and other irregularities; and one Inspector, whose laxity of supervision resulted in the misappropriation of certain Government money by his head clerk, was made to repair the loss. The Assistant Inspector who was suspended was the officer originally dismissed by the Board for certain malpractices, but subsequently reinstated by Government, the interval between the dismissal and the re-instatement being treated as suspension. In thirty-nine cases the persons punished were Sub-Inspectors and clerks, and in all the rest they were menials. In seventy-seven cases the suspension or reduction of subordinates was the result of the accumulation of black-marks awarded for recurring petty offences.

Resignations.

45. The number of officers who resigned their appointments during the year was one hundred and seventy-seven against one hundred and forty-nine in the preceding year. Of these eighteen were superior officers and the rest menials. One Assistant Inspector resigned apparently on account of his transfer to a Circle which he considered to be unhealthy. Six Sub-Inspectors resigned their appointments, one on account of family difficulties, three to seek employment elsewhere, one on account of the weak state of his health, and one to continue his studies. Eleven clerks resigned their appointments, one to seek employment near his native place, seven to seek more lucrative appointments elsewhere, one on account of the smallness of his salary, one on account of the uncongenial nature of his duty as a clerk-shroff, and one to prosecute his studies. The number of resignations among

menials is as usual comparatively large in the Southern Division and is due to the small salaries drawn by the peons as compared with the rates of wages prevailing in that division. Now that the men are supplied with uniforms at Government expense, it is expected that the number of resignations will show a considerable decrease.

Comparative statement of punishments.

46. A comparative statement of the number of punishments imposed (not of officers punished) in the past and preceding years is subjoined. The percentage of punishments to the total strength showed an increase as compared with the preceding year :—

Class.	Years.	Strength	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1892-93	175	..	6	1	1	..	8	4·57
	1891-92	170	3	5	2	..	..	10	5·88
Sub-inspectors	1892-93	590	8	4	6	1	..	19	3·22
	1891-92	524	3	4	6	2	..	15	2·86
Assistants to Chemical Examiner.	1892-93	2	..	..	..	..	..	..	..
	1891-92	2	..	..	..	..	..	..	..
Clerks and Shroffs	1892-93	385	3	6	5	15	2	31	8·05
	1891-92	373	3	7	3	9	..	22	5·90
Menials	1892-93	8,416	274	146	550	1,066	1,276	3,312	39·35
	1891-92	7,859	245	133	504	666	1,116	2,664	33·90
Total ..	1892-93	* 9,568	285	162	562	1,083	1,278	3,370	35·22
	1891-92	8,928	254	149	515	677	1,116	2,711	30·37

* Exclusive of the Abkári establishments employed in the Collectors' and Taluk offices.

Appeals.

47. Nineteen appeals, presented to the Board against punishments imposed by the officers subordinate to it, were disposed of during the year under report. Three of the appellants were Sub-Inspectors, three clerks and the rest menials. In four of the appeals, the decision of the lower authorities was reversed and in the remaining cases the punishments were confirmed.

CHAPTER IV.—SALT FACTORIES AND DEPÔTS.

Government factories.
Surlá extension.
Penugudurn extension No. II.
Excise factory.
Manambadi.

48. As already stated, the sanction of Government was received during the year to the opening of the three new factories noted in the margin and to the extension under the excise system of the existing excise factory of Káyalpatnam, but owing to the late date of sanction, none of them were worked during the season of 1892. The Káyalpatnam extension has not been taken as a separate factory as it is simply an enlargement of the area of the existing factory.

49. The Vaippar factory, which, as already explained, failed to justify its retention for any purpose, was ordered to be closed in February 1893, and this will be done as soon as the large stock of 173,236 maunds in hand is disposed of.

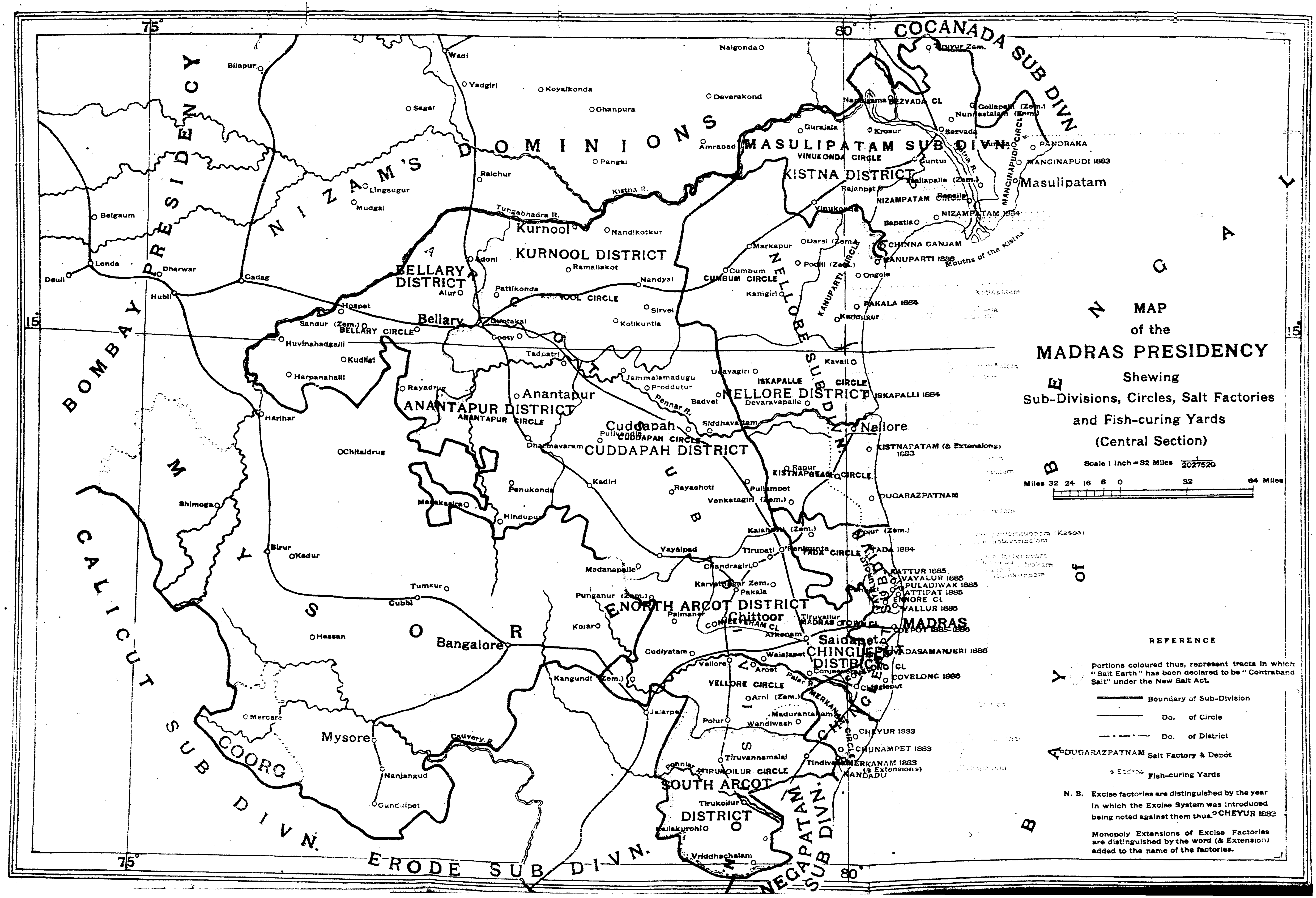
50. The Kandadu and the Lakshmi pans, although opened in 1891-92, were brought into working only during the year under report. The Krishnapatnam extension No. II and Abraham Nadar's factory (now designated "Keranur"), which were also opened in 1891-92, could not manufacture during the season of 1892-93, owing to the non-completion of the necessary works in the case of the former and certain disputes among the shareholders, and their consequent neglect of the manufacturing works, in the case of the latter.

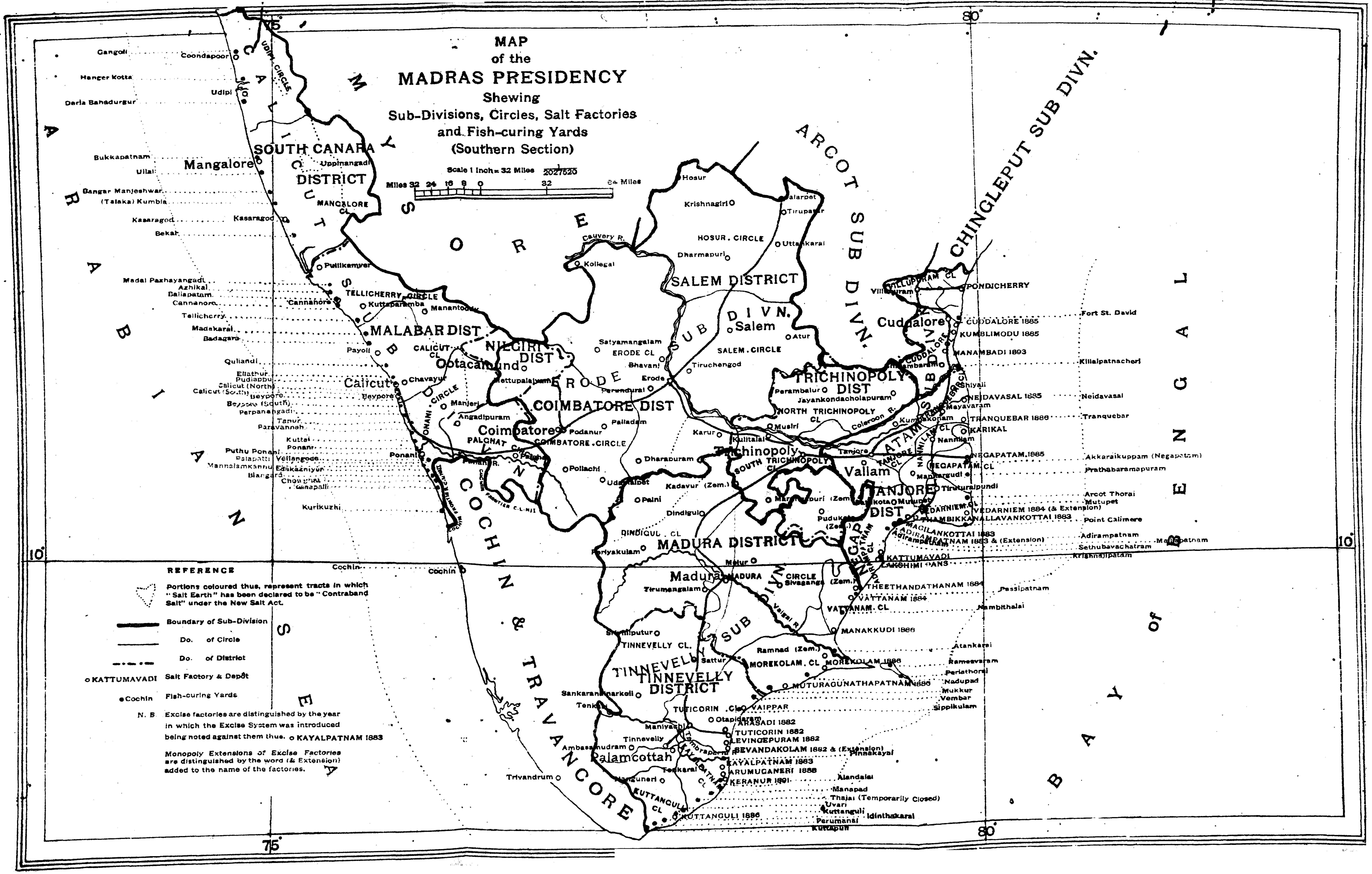
Factories in which there was no manufacture.

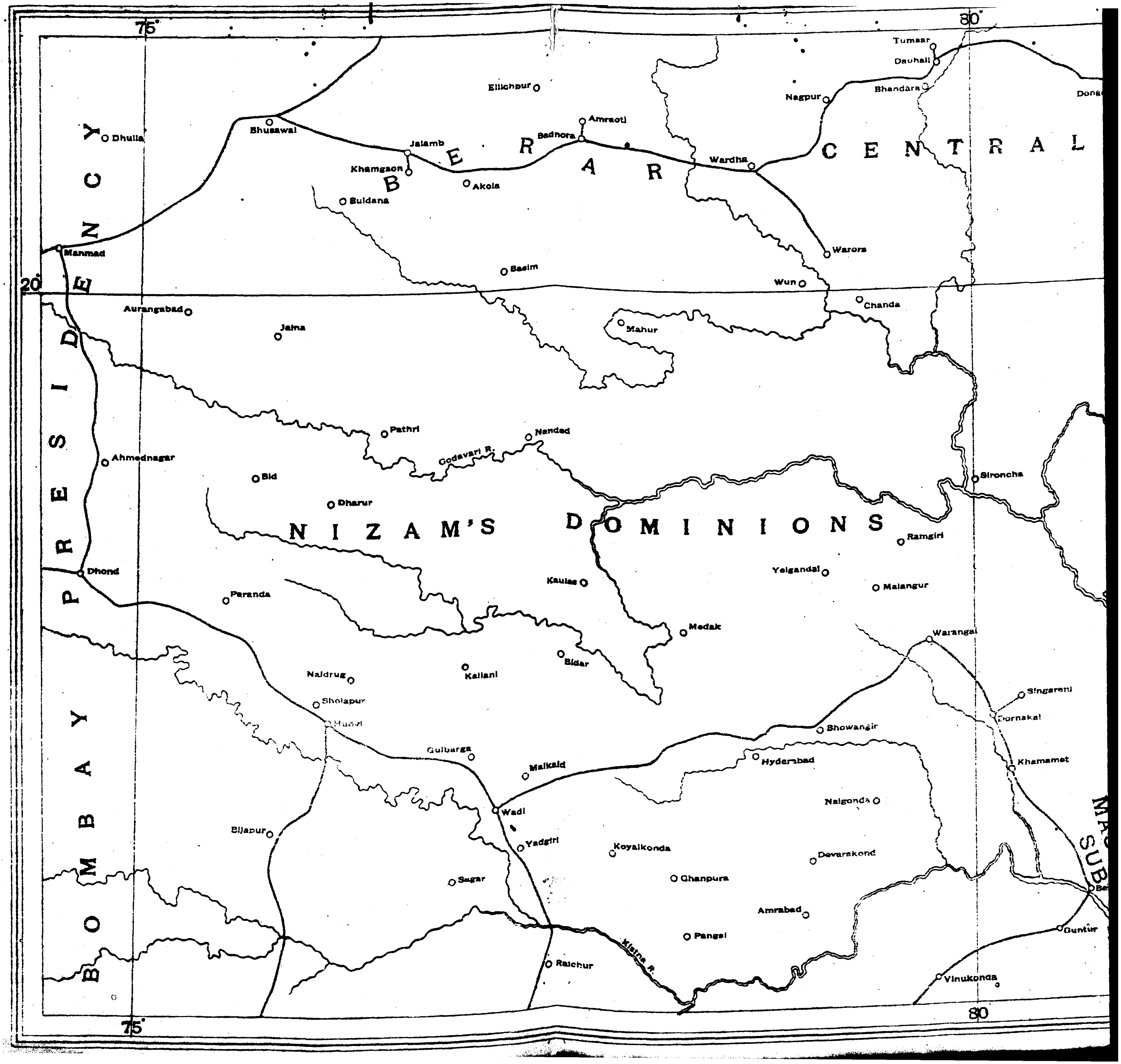
51. At the following Government and excise factories there was no manufacture during the year under report :—

Government.	*Excise.*
Chinna Ganjám.	Manginapudi.
Panchakali.	Tuticorin.

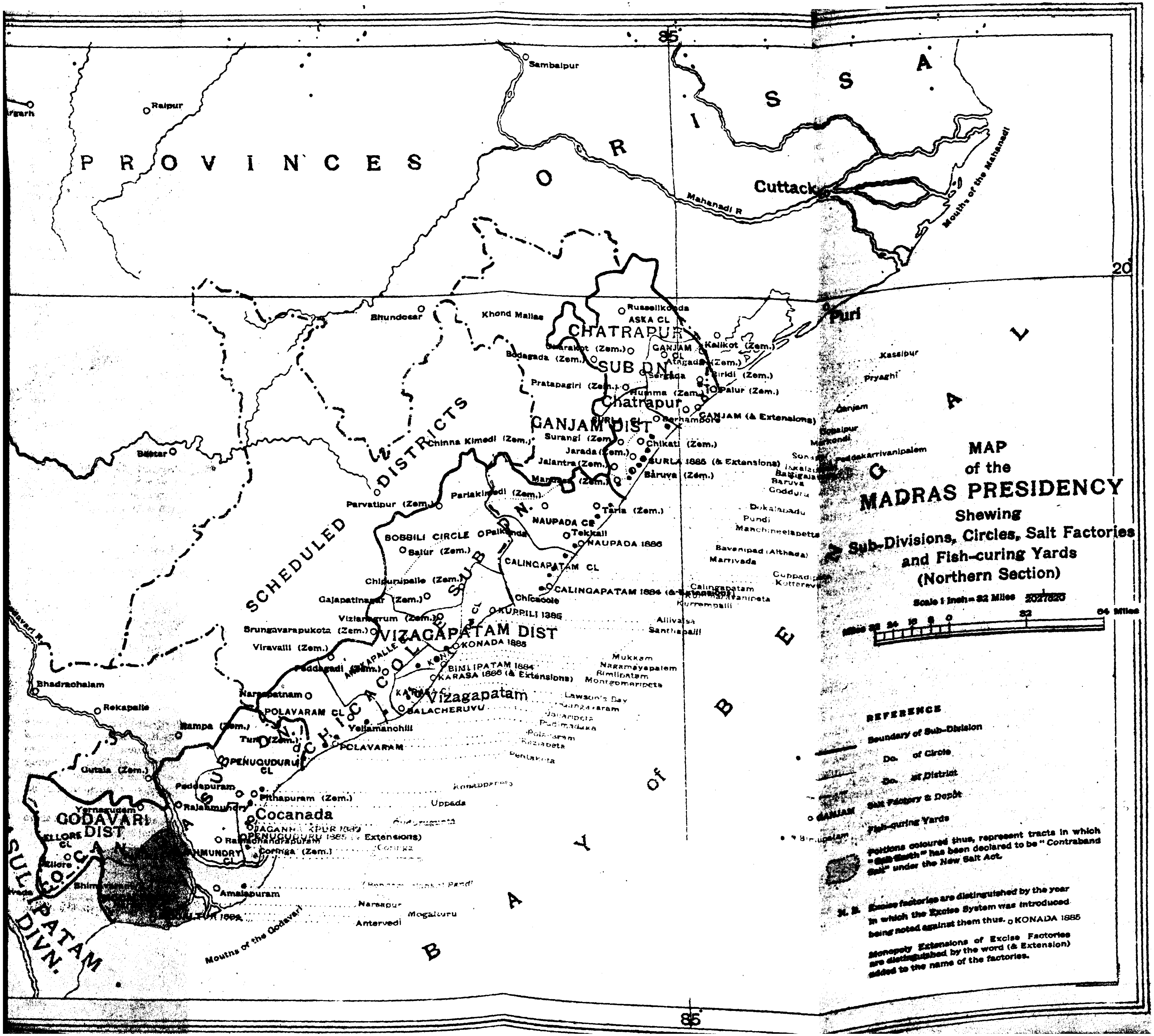
The absence of manufacture at Chinna Ganjam was due to unwillingness on the part of the licensees to work on account of the small dittam assigned for the season,

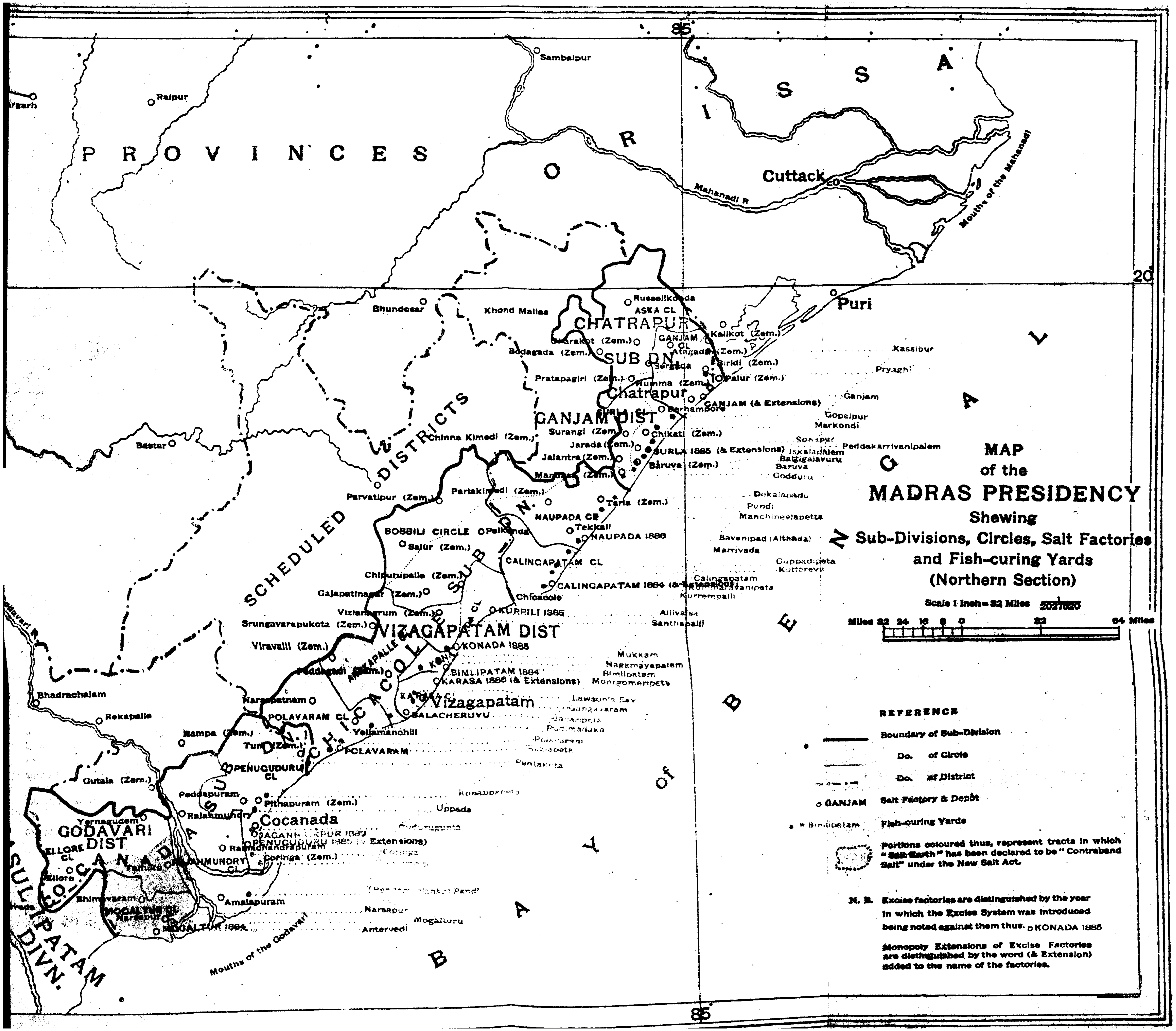

MAP
of the
MADRAS PRESIDENCY
Shewing
Sub-Divisions, Circles, Salt Factories
and Fish-curing Yards
(Central Section)
Scale 1 Inch = 32 Miles 1/2027520
Miles 32 24 16 8 0 32 64 Miles
REFERENCE
Portions coloured thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
Boundary of Sub-Division
Do. of Circle
Do. of District
DUGARAZPATNAM Salt Factory & Depot
Fish-curing Yards
N. B. Excise factories are distinguished by the year in which the Excise System was introduced being noted against them thus. CHEYUR 1882
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the factories.
BOMBAY PRESIDENCY
NIZAM'S DOMINIONS
MYSORE
BAY of BENGAL
COCANADA SUB DIVN
MASULIPATAM SUB DIVN.
KISTNA DISTRICT
KURNOOL DISTRICT
BELLARY DISTRICT
ANANTAPUR DISTRICT
CUDDAPAH DISTRICT
NELLORE DISTRICT
NORTH ARCOT DISTRICT
CHINGLEPUT DISTRICT
SOUTH ARCOT DISTRICT
CALICUT SUB DIVN.
ERODE SUB DIVN.
NEGAPATAM SUB DIVN.
COORG
MADRAS
Masulipatam
Kurnool
Bellary
Anantapur
Cuddapah
Nellore
Chittoor
Saidapet
Bangalore
Mysore
BELLARY CIRCLE
ANANTAPUR CIRCLE
CUDDAPAH CIRCLE
CUMBUM CIRCLE
VINUKONDA CIRCLE
NIZAMPATAM CIRCLE
ISKAPALLE CIRCLE
TADA CIRCLE
VELLORE CIRCLE
TIRUKOILUR CIRCLE
Kistna R.
Tungabhadra R.
Pennar R.
Palar R.
Cauvery R.
MANGINAPUDI 1883
NIZAMPATAM 1884
CHINNA GANJAM
KANUPARTI 1886
PAKALA 1884
ISKAPALLI 1884
KISTNAPATAM (& Extensions) 1883
DUGARAZPATNAM
TADA 1884
KATTUR 1885
VAYALUR 1885
PULADIWAK 1885
ATTIPAT 1885
VALLUR 1885
DEPOT 1885-1886
VADASAMANJERI 1886
COVELONG 1886
CHEYUR 1883
CHUNAMPET 1883
MERKANAM 1883 (& Extensions)
75°
80°
15°


MAP
of the
MADRAS PRESIDENCY
Shewing
Sub-Divisions, Circles, Salt Factories
and Fish-curing Yards
(Southern Section)
Scale 1 Inch = 32 Miles
REFERENCE
Portions coloured thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
Boundary of Sub-Division
Do. of Circle
Do. of District
KATTUMAVADI Salt Factory & Depôt
Cochin Fish-curing Yards
N. B. Excise factories are distinguished by the year in which the Excise System was introduced being noted against them thus. KAYALPATNAM 1883
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the factories.
ARABIAN SEA
MYSORE
BAY of BENGAL
ARCOT SUB DIVN.
CHINGLEPUT SUB DIVN.
CALICUT SUB DIVN.
SOUTH CANARA DISTRICT
MALABAR DIST
NILGIRI DIST
COIMBATORE DIST
SALEM DISTRICT
TRICHINOPOLY DIST
TANJORE DIST
MADURA DISTRICT
TINNEVELLY DISTRICT
COCHIN & TRAVANCORE
Mangalore
Calicut
Ootacamund
Coimbatore
Salem
Trichinopoly
Cuddalore
Vallam
Madura
Palamcottah
Cochin
Trivandrum
PONDICHERRY
KARIKAL
CUDDALORE 1885
KUMBLIMODU 1885
MANAMBADI 1893
NEIDAVASAL 1885
TRANQUEBAR 1886
NEGAPATAM 1885
VEDARNIEM 1884 (& Extension)
THAMBIKKANALLAVANKOTTAI 1883
MACILANKOTTAI 1883
ADIRAMPATNAM 1883 & (Extension)
KATTUMAVADI
THEETHANDATHANAM 1884
VATTANAM 1884
MANAKKUDI 1886
MOREKOLAM 1886
MUTURAGUNATHAPATNAM 1886
VAIPPAR
ARASADI 1882
TUTICORIN 1882
LEVINGEPURAM 1882
SEVANDAKOLAM 1882 & (Extension)
KAYALPATNAM 1883
ARUMUGANERI 1888
KERANUR 1891
KUTTANGULI 1886
75°
80°
10°



75°
80°
20°
BOMBAY PRESIDENCY
BERAR
CENTRAL
NIZAM'S DOMINIONS
Dhulia
Bhusawal
Ellichpur
Amraoti
Badnora
Jalamb
Khamgaon
Akola
Buldana
Manmad
Basim
Wardha
Warora
Wun
Chanda
Nagpur
Tumsar
Dauhali
Bhandara
Aurangabad
Jalna
Mahur
Pathri
Nanded
Godavari R.
Ahmednagar
Bid
Dharur
Sironcha
Ramgiri
Dhond
Paranda
Kaulas
Yelgandal
Malangur
Medak
Warangal
Naldrug
Kallani
Bidar
Sholapur
Singareni
Dornakal
Bhowangir
Gulbarga
Malkaid
Hyderabad
Khamamet
Wadi
Nalgonda
Bijapur
Yadgiri
Koyalkonda
Devarakond
Sagar
Ghanpura
Amrabad
Pangal
Raichur
Kistna R.
Guntur
Vinukonda


MAP
of the
MADRAS PRESIDENCY
Shewing
Sub-Divisions, Circles, Salt Factories
and Fish-curing Yards
(Northern Section)
Scale 1 Inch = 32 Miles
REFERENCE
Boundary of Sub-Division
Do. of Circle
Do. of District
Salt Factory & Depôt
Fish-curing Yards
Portions coloured thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
N. B. Excise factories are distinguished by the year in which the Excise System was introduced being noted against them thus. KONADA 1885
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the factories.
PROVINCES
O R I S S A
SCHEDULED DISTRICTS
CHATRAPUR SUB DN
GANJAM DIST
VIZAGAPATAM DIST
GODAVARI DIST
B A Y of B E N G A L
Sambalpur
Raipur
Cuttack
Mahanadi R
Mouths of the Mahanadi
Puri
Bhundesar
Khond Malias
Russellkonda
ASKA CL
Chatrapur
Berhampore
GANJAM (& Extensions)
SURLA 1885 (& Extensions)
NAUPADA CL
NAUPADA 1886
CALINGAPATAM CL
CALINGAPATAM 1884 (& Extensions)
Chicacole
Parvatipur (Zem.)
BOBBILI CIRCLE
KUPPILI 1885
KONADA 1885
BIMLIPATAM 1884
KARASA 1886 (& Extensions)
Vizagapatam
BALACHERUVU
Yellamanchili
POLAVARAM
Bhadrachalam
Rekapalle
Rampa (Zem.)
Narsapatnam
Peddapuram
Rajahmundry
Cocanada
Pithapuram (Zem.)
Coringa (Zem.)
Amalapuram
Ellore
Mouths of the Godavari
Narsapur
Antervedi
Mogalturu
Uppada
20
85


MAP
of the
MADRAS PRESIDENCY
Shewing
Sub-Divisions, Circles, Salt Factories
and Fish-curing Yards
(Northern Section)
Scale 1 Inch = 32 Miles
Miles 32 24 16 8 0 32 64 Miles
REFERENCE
Boundary of Sub-Division
Do. of Circle
Do. of District
Salt Factory & Depôt
GANJAM
Fish-curing Yards
Bimlipatam
Portions coloured thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
N. B. Excise factories are distinguished by the year in which the Excise System was introduced being noted against them thus. KONADA 1885
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the factories.
PROVINCES
ORISSA
BAY of BENGAL
SCHEDULED DISTRICTS
CHATRAPUR SUB DN
GANJAM DIST
VIZAGAPATAM DIST
GODAVARI DIST
CHICACOLE SUB DN.
COCANADA SUB DN.
MASULIPATAM DIVN.
Sambalpur
Raipur
Cuttack
Mahanadi R
Mouths of the Mahanadi
Puri
Bhundesar
Khond Mallas
Russellkonda
ASKA CL
Chatrapur
Berhampore
GANJAM (& Extensions)
Bastar
Chinna Kimedi (Zem.)
Parlakimedi (Zem.)
Parvatipur (Zem.)
BOBBILI CIRCLE
NAUPADA CL
NAUPADA 1886
CALINGAPATAM CL
CALINGAPATAM 1884
Chicacole
KUPPILI 1885
KONADA 1885
BIMLIPATAM 1884
KARASA 1886 (& Extensions)
Vizagapatam
POLAVARAM CL
POLAVARAM
Yellamanchili
PENUGUDURU CL
Cocanada
Coringa (Zem.)
Rajahmundry
Amalapuram
Ellore
Bhadrachalam
Rekapalle
Mouths of the Godavari
Kassipur
Pryaghi
Ganjam
Gopalpur
Markondi
Sonapur
Peddakarrivanipalem
Dokalapadu
Pundi
Manchineelapetta
Baruva
Mukkam
Bimlipatam
Lawson's Bay
Pentakota
Uppada
Narsapur
Antervedi
Mogalturu
85
20

and that at Manginapudi to the want on the part of the licensees of necessary funds to carry on manufacture, their agreements with the capitalists having expired. There was no manufacture at the Tuticorin factory as the stock in hand at the beginning of the year was large, and no arrangements were made to collect salt from the Panchakali Swamp as it was under comtemplation to abandon the depôt, formal sanction for closing which was received in G.O., dated 8th June 1893, No. 493.

Government factories.

1. Ganjám.	10. Merkanam extension (Karambalam).
2. Calingapatam extension.	11. Kandadu pans.
3. Karasa extension.	12. Vedaranniyam extension.
4. Balacheruvu.	13. Adirampatnam extension.
5. Polavaram.	14. Kattumavadi.
6. Penuguduru extension No. I.	15. Lakshmi pans.
7. Pandraka.	16. Vaippar.
8. Krishnapatnam extension No. I.	17. Sevandakolam extension.
9. Dugarazpatnam.	

Excise factories.

1. Surlá.	25. Chunampet.
2. Naupada.	26. Merkanam.
3. Calingapatam.	27. Cuddalore.
4. Kuppili.	28. Kumblimedu.
5. Konada.	29. Neidavasal.
6. Bimlipatam.	30. Tranquebar.
7. Karasa.	31. Negapatam.
8. Penuguduru.	32 Vedaranniyam.
9. Jagannaikpur.	33. Thambikkanallavankottai.
10. Mogalturru.	34. Magilankottai.
11. Nizampatam.	35. Adirampatnam.
12. Kanuparti.	36. Theethandathanam.
13. Pakala.	37. Vattanam.
14. Iskapalle.	38. Mankkudi.
15. Krishnapatnam.	39. Morekolam.
16. Tada.	40. Mutturagunadapatnam.
17. Kattur.	41. Arasadi.
18. Vayalur.	42. Levingepuram.
19. Pulidiwak.	43. Sevandakulam.
20. Attiput.	44. Kayalpatnam.
21. Vallur.	45. Arumuganeri.
22. Vadasamanjeri.	46. Kulasekarapatnam.
23. Covelong.	47. Kuttanguli.
24. Cheyur.	

52. Excluding the 3 new factories above referred to and the 6 factories in which there was no manufacture, namely, Chinna Ganjam, Krishnapatnam extension No. II, Panchakali, Keranur, Manginapudi and Tuticorin, and including the 2 factories which were for the first time worked during the year, viz., the Kandadu pans and the Lakshmi pans, the total number of factories which were at work in the season of 1892 was 17 under Government and 47 under excise, as shown in the margin, against 17 and 49, respectively, in the preceding year.

53. The area of manufacture was extended during the year by 180 acres—154 acres in Government factories and 26 acres in the Excise. The former is composed of the area brought under cultivation in the Kandadu and the Lakshmi pans, and of the latter, 23 acres represent the waste lands granted for cultivation in the Krishnapatnam factory, and 3 acres the area given as compensation to the Payanur ryots for certain pans resumed in their factory. Deducting 139 acres relinquished by holders or taken over by Government, there was a net increase of 41 acres * in the total cultivable area of salt-pans. The area of pans actually worked during the year amounted to 12,408 acres registered in the names of 6,098 individuals.

	ACRES.
* On 1st April 1892 .. .. †	13,768
Do. 1893	13,809

† Revised figure.

54. 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.

CHAPTER V.—SEASON, MANUFACTURE AND STORAGE.

General character of the season.

55. Taking the Presidency as a whole the season was not very favorable for salt manufacture during the year under report. In the four Northern Sub-Divisions, where manufacture commenced earlier than usual, the season was favorable as there was scarcely any rain up to the end of May; but in the four Southern Sub-Divisions it was otherwise; manufacture having been to a great extent retarded by the incessant falls of rain in the months of June, July and August, which also in several cases caused serious damage to salt awaiting storage.

Season in Chatrapur.

56. Though the total rainfall in the Chatrapur Sub-Division was more than in the previous year, its almost entire absence up to the end of May 1892 favored to a great extent the progress of manufacture in the Ganjám and Surlá factories. The quantity of salt produced and taken into store in these factories was in consequence more than double that in the previous year. The outturn of the Ganjám extension showed a considerable increase over that of last year (211,002 maunds against 93,713 maunds), due chiefly to the exceptionally favourable season and partly also to the newly erected Pulsometer which helped materially in

keeping up a good supply of brine. About 1,162 maunds of unstored salt were destroyed at Ganjám by rain. A storm accompanied by a heavy downpour of rain visited Surlá on the 29th October 1892, but no serious damage occurred either to the salt or salt works. 3,875 maunds of salt were rejected in the Ganjám factory being of bad quality.

in Chicacole,

57. In the Chicacole Sub-Division the season was very favorable and the supply of brine was ample, the channels and bars being in good working order. Manufacture commenced much earlier and closed later than in the previous year in all factories except at Naupada where the want of storage space necessitated its earlier closure. There were heavy rains in June, but they did not materially disturb manufacture as by that time scrapings had been almost completed. They, however, seriously interfered with the storage of salt and caused abnormal wastages. In July, October and November all the factories were visited by severe storms and floods; the Kuppili and Karasa factories suffered most. In addition to damages done to the officers' quarters, peons' lines and other buildings and to the protective embankment and bund, 7,447 maunds of unstored salt were destroyed at Kuppili by the floods of the 8th July and 6,032 maunds of stored salt in Karasa by the heavy rains of the 27th October and 1st November. About 1,000 maunds were rejected in the Government factories as being of inferior quality.

in Cocanada,

58. In the Cocanada Sub-Division there were no rains worth speaking of in the first five months of 1892, by which time manufacture had made good progress. There were very heavy rains in October, but they caused no appreciable damage to either salt or salt works, only 230 maunds of unstored salt being destroyed by rain at Mogalturru. No salt was rejected in the Monopoly extension. Storage was completed in time except at Penuguduru, where it was somewhat delayed for want of storage space on platform No. I which has since been extended.

in Masulipatam,

59. In the Masulipatam Sub-Division there was hardly any rain until June, but the heavy rainfall on the 1st and 3rd of that month practically put a stop to manufacture in the Nizampatam and Pandraka factories, in which latter about 74,000 maunds of salt were destroyed on the eve of collection by the rainfall of the 3rd June. As already stated, there was no manufacture at Manginapudi, the licensees who had closed their connection with the capitalists at the beginning of the season not having the necessary funds to carry on manufacture independently. No inconvenience, however, resulted from this, as there was already ample stock of salt in the factory. In the Nizampatam factory, the capitalists refused to accept about 20,000 maunds of salt on the score of bad quality, and did not take it into store until it was pronounced unobjectionable by the Chemical Examiner. Storage could not therefore be finally completed in the factory before the middle of November. About 4,000 maunds lying on the drying ground at Nizampatam were destroyed by rain owing to the neglect of the licensees to cover the salt.

in Nellore,

60. The early and incessant rains in the Nellore Sub-Division affected manufacture and storage considerably. The heavy rainfall in June stopped manufacture at Kanuparti and greatly disturbed its progress at Pákala. On the 28th October the Mannéru river topped and breached the bunds along its banks and flooded the Pákala factory up to the platform level, sweeping away about 600 yards of the factory fence and patrol path. Serious damage was also done to the other works in the factory. The outturn of the Iskapalle factory was also poor on account of the heavy rainfall. At Krishnapatnam rainfall was not very heavy, but manufacture had to be stopped in May owing to want of storage accommodation which has since been provided. The absence of manufacture at Chinna Ganjam during the year has been explained in paragraph 51 *supra*. The quantity of Excise salt rejected as unfit for consumption amounted to 21,400 maunds in this sub-division. About 1,470 maunds of Government and 6,965 maunds of Excise salt were destroyed by rain.

in Chingleput,

61. In the Chingleput Sub-Division there was very little rain until the latter part of May, but the subsequent showers greatly interfered with manufacture in the Merkanam Circle, the factories of which are worked on the accretion system. Large quantities of salt ready for scraping were

destroyed on two different occasions by the untimely rains of 2nd June and 4th July. The comparatively short outturn in the other factories in the sub-division is attributed not to the season, but to the unwillingness of the licensees to further increase their already abundant stocks. The quantity of salt destroyed by rain amounted to 6,050 maunds under Government and 33,680 maunds under Excise.

in Negapatam,

62. Though the total rainfall in the Negapatam Sub-Division during the year was far less than in the previous year, it was untimely and the season proved a most disastrous failure from a manufacturing point of view. The frequent showers in the three important months of June, July and August completely stopped manufacture in some of the factories and hopelessly crippled it in others. 2,238 maunds of Government and 10,290 maunds of Excise salt were destroyed by rain.

in Tinnevelly.

63. In the Tinnevelly Sub-Division though the total rainfall was very scanty owing to the failure of the north-east monsoon, the season under report was not as favorable as its predecessor as the rains in April retarded to some extent the progress of manufacture in most of the factories in the sub-division. The rainfall in July caused further interruption in the Vattanam, Theethandathanam and Morekolam factories. No serious damage was done either to the salt or to the salt works. The decrease in the outturn of Government salt was due to restriction of manufacture in the Vaippár and Sevandakulam extension factories on account of insufficient storage accommodation. No additional storage space is needed for Vaippár, as manufacture there has been discontinued. For Sevandakulam, extra storage space has since been provided. There was also a decrease in the outturn of Excise salt due (1) to the rains in April and July already referred to, (2) to there having been no manufacture in the Tuticorin factory and to the late commencement of manufacture in all the factories in the Tuticorin Circle on account of the licensees not caring to carry out the preliminary works as they had large stocks on hand. 2,590 maunds were rejected in the sub-division as dirty salt, and 11,549 maunds were destroyed by rain.

Total outturn during the year.

64. 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 9,244,450 maunds against 9,733,358 maunds in the previous year as shown below:—

Sub-Division.		Quantity received into store in the season of 1891.	1892.	Increase or decrease. Quantity.	Per cent.
		I. MDS.	I. MDS.	I. MDS.	
Chatrapur ..	Government ..	383,670	782,135	+ 398,465	+ 103·85
	Excise ..	112,606	383,581	+ 270,975	+ 222·87
Chicacole ..	Government ..	181,006	(a) 393,771	+ 212,765	+ 117·54
	Excise ..	612,078	(a) 1,278,596	+ 666,518	+ 108·88
Cocanada ..	Government ..	30,366	41,453	+ 11,087	+ 36·51
	Excise ..	424,436	(b) 524,851	+ 100,415	+ 23·65
Masulipatam ..	Government ..	(c) 37,712	(c) 110,752	+ 73,040	+ 193·68
	Excise ..	276,410	91,039	— 185,371	— 67·06
Nellore ..	Government ..	502,794	169,942	— 332,852	— 66·20
	Excise ..	864,323	660,289	— 204,034	— 23·66
Chingleput ..	Government ..	168,059	68,478	— 99,581	— 59·25
	Excise ..	3,310,637	2,612,980	— 697,657	— 21·07
Negapatam ..	Government ..	212,510	(d) 50,467	— 162,043	— 76·25
	Excise ..	832,428	(d) 549,701	— 282,727	— 33·96
Tinnevelly ..	Government ..	157,024	141,669	— 15,355	— 9·77
	Excise ..	1,627,299	(e) 1,384,746	— 242,553	— 14·90
Total ..	Government ..	1,673,141	1,758,667	+ 85,526	+ 5·11
	Excise ..	8,060,217	7,485,783	— 574,434	— 7·12
Grand Total (Government and Excise) ..		9,733,358	9,244,450	— 488,908	— 5·02

(a) Includes 9,600 maunds of Government and 41,880 maunds of Excise salt manufactured in the season of 1892 and taken into store in 1891–92. These quantities were excluded from the figures of the season of 1891.

(b) Includes 2,400 maunds of Excise salt manufactured in the season of 1892 and taken into store in 1891–92. This quantity was excluded from the figures of the season of 1891.

(c) Spontaneous salt collected in Pandraka.

(d) Excludes 7,200 maunds of Government and 1,200 maunds of Excise salt manufactured in the season of 1893 and taken into store in 1892–93.

(e) Excludes 8,400 maunds of Excise salt manufactured in the season of 1893 and taken into store in 1892–93.

Increase in the outturn of Government salt.

65. There was a total increase of 85,526 maunds in the outturn of Government salt as compared with the previous year, but, excluding the scrapings of swamp salt at Pandraka, the outturn in the rest of the factories increased by 12,784 maunds, which, notwithstanding the absence of manufacture at Chinna Ganjam and the poor outturns of the Krishnapatnam, Védáranniyam, Adirámpatnam and Sevandakulam extensions, was due to the excellent results obtained at Ganjám and to the opening of the Kandadu and Lakshmi pans.

Decrease in the outturn of Excise salt.

66. The outturn of Excise salt showed a decrease of nearly $5\frac{3}{4}$ lakhs of maunds compared with that of the previous year. This decrease was due to absence of manufacture at the Manginapudi and Tuticorin factories and to the unfavorable season for salt manufacture in the Nellore, Chingleput, Negapatam and Tinnevelly Sub-Divisions.

67. Taking both Government and Excise salt together, there was a net decrease of 488,908 maunds in the total outturn of the year. The quantity manufactured in each of the 10 preceding years is noted in the margin.

	Net decrease. I. MDS.
1882–83 ..	6,699,315
1883–84 ..	6,024,472
1884–85 ..	7,578,432
1885–86 ..	5,719,961
1886–87 ..	4,809,138
1887–88 ..	8,867,644
1888–89 ..	8,994,063
1889–90 ..	* 9,242,946
1890–91 ..	* 8,723,342
1891–92 ..	* 9,733,358
1892–93 ..	* 9,24[illegible],450

* Including spontaneous salt.

Steam pumps at Karasa and Jagannaikpur.

68. As in last year, steam-pumps were used at Karasa and Jagannaikpur. In the former factory, the area worked under the pump was 131·63 acres, the same as in last year, but the outturn was 94,742 maunds against 57,120 maunds in 1891–92, an increase of 37,622 maunds. This was due to manufacture having commenced early, and to the pump having been worked for a longer period than in the previous year. The pump was the same as that used last year and supplied 1,500 gallons of water per minute. Messrs. Stuart Hall and Company have now secured a more powerful pump so as to lift brine for all the pans which they intend bringing under culture from next season. The new pump has been put up in a more central position which will obviate the necessity of baling any brine. At Jagannaikpur the area worked under the pump was the same as in 1891–92—127·08 acres—and the outturn was 62,616 maunds against 50,888 maunds in the previous year, an increase of 11,728 maunds, due chiefly to early commencement of manufacture. The pump lifts 4,500 gallons of water per minute and is capable of irrigating a much larger area if necessary. The total cost of working the pumps at Karasa and Jagannaikpur is reported to have been Rs. 1,587 † and Rs. 3,000 † against Rs. 1,062–15–1 and Rs. 1,240, respectively, in 1891–92. The increased cost is due to the working of the pumps for longer periods than in the previous year.

	Karasa. RS.	A.	P.	Jagannaikpur. RS.	A.	P.
† Cost of establishment ..	555	0	0	312	0	0
Fuel	822	0	0	2,400	0	0
Oil	..			144	0	0
Water charges	..			60	0	0
Repairs	210	0	0	..		
Miscellaneous	..			84	0	0
Total ..	1,587	0	0	3,000	0	0

69. Taking the above figures as the expenditure incurred in lifting brine for the manufacture of 94,742 and 62,616 maunds of salt at Karasa and Jagannaikpur, respectively, and adding Rs. $7\frac{1}{4}$ and $7\frac{1}{2}$ per garce, paid by the firms as kudivaram to *bonâ fide* workers in the respective factories, the prime cost of salt per garce ready for storage (exclusive of margin for interest on the capital sunk and for depreciation of machinery) works out to about Rs. 9–4–2 at Karasa and Rs. 13–7–1 at Jagannaikpur against Rs. 9–7–9 and Rs. 10–6–9, respectively, in the preceding year.

Working of the pulsometer at the Ganjám factory.

70. The pulsometer, which was set up on the western end of the channel excavated from the Chilka canal, was worked from the 19th March to 8th June 1892; but the actual working period was only about 1,282 hours as the machine was not used for 27 days during which there were springtides. When at work, the pulsometer discharged from 20,000 to 25,000 gallons of brine per hour. The area worked under it was 368 acres, comprising the extension and some of the northern pans of the old factory. The outturn in these pans was 316,898 maunds against about 150,000 maunds in the preceding year. This increase was due to favorable weather and increased supply of brine which was received partly by means of the pulsometer and chiefly through the main channels. The total cost of working the pulsometer inclusive of all charges (excluding cost of machinery) amounted to Rs. 5,102–11–8 in 1892, the first year of its work, as shown in the margin; but in future the charges are not likely to exceed Rs. 2,000 a year, including salaries of establishment, cost of fuel, fresh water required for the boiler, channel clearing, sand-bag lock, &c. The pulsometer, no doubt, helped considerably to improve the outturn of this important factory, but its exact influence could not be definitely ascertained last season owing to certain instructions issued by the Deputy Commissioner not having been carefully observed by the local officers. The Deputy Commissioner had intended to close certain sluices so that the northern portion of the factory might be dependent for brine supply entirely on the pulsometer and not at all on the channels running from the Beddabunda sluices on the south, and the effect of the pulsometer on the brine supply of the northern portion as compared with the ordinary supply to the southern portion was to have been observed by careful readings of gauges. The Assistant Commissioner however, thinking without sufficient reason, that the pulsometer would not fully supply the northern portion, opened the connecting sluices and rendered the readings of no value whatever. Instructions have been issued to guard against similar mistakes in the season of 1893, and to carefully ascertain the effect of the pulsometer on the brine supply of the northern portion of the factory.

Items.	Cost. RS.	A.	P.
1. Pulsometer channel	1,639	11	10
2. Sectioning channel bunds	134	9	1
3. Pulsometer well	426	12	3
4. Cistern	58	3	9
5. Boiler shed	299	14	3
6. Pulsometer shed	5	6	5
7. Carriage of plant	83	15	4
8. Coolies assisting the Engineer	23	10	0
9. Bunds and fencing round quarters for the establishment	45	10	1
10. Contingencies	51	14	10
11. Driver's and firemen's salaries (driver to end of January 1893, firemen to end of June 1892)	383	3	8
12. Quarters	74	9	0
13. Bridge over Pulsometer channel ..	336	2	5
14. Sluices at bridges	56	3	11
15. Bunds constructed in canal in connection with water-supply	77	15	6
16. Sand-bag lock at Bhowpuram	582	3	7
17. Fuel including cost of its splitting ..	541	13	0
18. Water including cost of its carriage and sinking tube well	279	8	9
19. Miscellaneous—Cotton twist for caulking joints	1	4	0
Total ..	5,102	11	8

CHAPTER VI.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

Additional excise factory.

71. During the year under report the Manambadi factory, the reopening of which by Messrs. Parry and Co. on a 15 years lease, was sanctioned in G.O., No. 47, Revenue, dated 19th January 1893, was added to the list of Excise factories, but, owing to the late date of sanction, it was not worked during the year Sanction was also received during the year to the extension under the Excise system of the existing Excise factory at Káyalpatnam, but as the extension was merely an expansion of the area of the original factory, it was not treated as a separate factory.

Excise salt manufactured.

72. The quantity of salt manufactured under the Excise system amounted to 7,485,783 maunds against 8,060,217 maunds in 1891–92. The decrease in the outturn was, as already stated (*vide* paragraph 66 *supra*), due to absence of manufacture at the Manginapudi and Tuticorin factories and to the generally unfavorable character of the season in the four Southern Sub-Divisions of the Presidency.

A.—Working of Government Extensions.

Working of Government extensions—
Krishnapatnam Extension II.
The Kandadu pans.
The Lakshmi pans.

73. Of the three Government extensions noted in the margin, the opening of which was sanctioned in 1891–92, only the second and third were worked during the year under report, it being impossible to start manufacture in the Krishnapatnam extension No. II owing to the noncompletion of the necessary works before the closing of the season. Sanction was received during the year to the

extension of the Surlá factory and to the further extension of the Penuguduru factory, but, owing to the late date of sanction, neither of them was worked during the year. Adding therefore the Kandadu and the Lakshmi pans, which worked during the year, to the list of reserve stations, the quantity of salt acquired in Government extensions during the season of 1892 amounted to 444,867 maunds against 574,929 maunds in 1891. The Board has however since recommended the working of the Lakshmi pans as an ordinary factory to meet the increased demand on the Kattumavadi factory from the Pudukkóttai State.

74. The results of the working of the extensions during the last four seasons are summarized below :—

Extensions.	Quantity manufactured in the season of 1889.	Quantity manufactured in the season of 1890.	Quantity manufactured in the season of 1891.	Quantity manufactured in the season of 1892.	Total.	Deduct quantity supplied to French Government and for fish-curing.	Balance held in reserve on the 31st March 1893.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calingapatam	Nil.	23,480	26,134	49,000	98,614	6,786	91,828
Karasa	3,134	19,498	27,880	65,188	115,700	..	115,700
Penuguduru extension No. I	26,118	33,020	30,366	41,453	130,957	..	130,957
Krishnapatnam extension No. I	Nil.	38,156	128,674	129,152	295,982	122	295,860
Merkanam, including Kandadu pans	40,635	66,073	168,059	68,478	343,245	153,780	189,465
Vedaranniyam	8,318	104,215	75,635	2,538	190,706	..	190,706
Adirampatnam	376	27,406	26,785	173	54,740	..	54,740
Lakshmi pans	Nil.	Nil.	Nil.	980	980	..	980
Sevandakulam	Nil.	115,513	91,396	87,905	294,814	48,167	246,647
Total ..	78,581	427,361	574,929	444,867	1,525,738	208,855	1,316,883
Deduct salt sold in the Penuguduru extension No. I up to 31st March 1893 under G.O., dated 20th December 1892, No. 1275, Revenue	..	..	..	..	..	..	1,678
Actual balance on the 31st March 1893.	..	..	..	..	..	..	1,315,205

75. It will be seen that, out of a total quantity of 15¼ lakhs of maunds received into store within the last four years, over two lakhs were expended in the supply of salt to the French Government at Pondicherry and elsewhere and for supply to fish-curing yards, and 13⅙ lakhs remained in store at the end of the year. The stocks thus acquired have not been placed on the market in competition with Excise salt, but have been held in reserve in accordance with the orders of Government. In the Penuguduru extension, however, it was brought to the notice of the Board that some of the old salt of 1889 had deteriorated for market purposes by long keeping, and that it was very doubtful whether when wanted it would serve the purpose for which it was intended. The sanction of Government was accordingly obtained to get rid of all the salt of inferior quality by offering it for sale at 3 annas a maund, at which rate the local officers expected it could be sold. Only 1,678 maunds were, however, sold up to the 31st March 1893, owing to the quality of the salt having been misrepresented to traders by the Excise licensees. But when the former subsequently found out that they had been misled, sales began to improve, 8,535 maunds having been removed up to the date of the present report.

76. It will thus be seen that, so far as the acquisition of stocks was concerned, the first four extensions produced satisfactory results during the year under report; while the outturn in the others was poor owing to unfavorable weather, except in the Sevandakulam extension where it was due to the want of storage space. Notice was given to all the Excise licensees of the Presidency, in accordance with the resolution of the Government of India, that, in default of a speedy and material reduction in prices of Excise salt, an improvement in its quality and enlargement of stocks, Government would hold itself at liberty either to enter into direct competition with them or, if necessary, to stop Excise manufacture altogether, but how far this declaration of the intention of Government contributed to the reduction of prices, which is chiefly noticeable in the Northern Sub-divisions, it is difficult to say. It is, however, certain

that the enormous accumulation of stocks in those Sub-Divisions had a great effect on the market. In the Negapatam and Tinnevelly Sub-Divisions, on the other hand, stocks were low and prices high, especially in the former where the stock of salt at the end of March last was sufficient for only nine months' supply and where in consequence the average prices ranged from 3 annas 7 pies to 6 annas 4 pies in the face of the notice above referred to and of the existence of reserve stocks at Vedaranniyam and Adirampatnam. The enormous increase of stocks in the Chingleput Sub-Division will, for the time being, be sufficient to exercise a wholesome influence on prices in the Sub-Division. It is, however, probable that further measures on the part of Government will eventually be necessary in order to produce a permanent effect.

77. To deal with each Sub-Division separately—

(a) *Chatrapur.*—With a view to meet the usually heavy demand from Orissa and to control the Excise prices at Surla, manufacture at Ganjám was begun a month earlier than in the previous year and prosecuted more vigorously, and the total outturn of the factory, extensions included, was 782,135 maunds against 383,670 in the preceding year. This increase was due chiefly to the favorable character of the season and partly to the new extension having been utilized, as well as to the pulsometer referred to in paragraph 70 *supra.* Owing to the favorable character of the season, the outturn of the Surla Excise factory during the last season trebled that of the preceding year, being 383,581 against 112,606 maunds in 1891. As, in the event of a bad season for manufacture, Ganjám cannot be relied upon as a check on the Excise prices at Surla and Naupada, a reserve extension is being opened at Surla capable of yielding a lakh of maunds.

(b) *Chicacole.*—The reserve stations at work in this Sub-Division are Calingapatam and Karasa. The outturn of the former during the season under report was 49,000 maunds, which is nearly equal to that of the preceding two seasons; and that of the latter amounted to 65,188 maunds which exceeds the quantity scraped in all the preceding seasons put together. These results are satisfactory. ¾ lakh of maunds of salt have yet to be secured in each of these extensions to make up the maximum reserve which it is proposed to hold there. The stocks in this Sub-Division at the end of March last amounted to 1,240,023 maunds of excise and 722,604 maunds of Government salt which, at the average rate of sale for the last three years, will suffice for 29·4 months' consumption.

(c) *Cocanada and Masulipatam.*—The state of things in these Sub-Divisions was most satisfactory. The stocks were ample at all the factories and the prices reasonable, the average being less than 3 annas in the factories of the Cocanada Sub-Division and 3½ annas in those of the Masulipatam Sub-Division. In the Penuguduru extension, 41,453 maunds were produced during the season under report against 30,366 maunds in the preceding year. This, together with the quantities previously acquired, made up a reserve of 130,957 maunds, of which 1,678 maunds were, as already stated, sold before the 31st March 1893. The further extension of the factory recently sanctioned in G.O., dated 10th February 1893, No. 142, Revenue, for the purpose of increasing the reserve stocks of the Sub-Division is being opened.

(d) *Nellore.*—The only reserve station opened in this Sub-Division is Krishnapatnam. The quantity of salt manufactured in the extension during the last season, which was the third year of its working, was 129,152 maunds against 128,674 maunds in the previous year. Including this, the total quantity secured was 295,982 maunds, which falls short of the prescribed reserve (390,000 maunds) by nearly a lakh of maunds. This quantity it is expected to secure in the current season from this extension and the new one recently opened under G.O., dated 15th March 1892, No. 258, Revenue. Notwithstanding the absence of manufacture at Chinna Ganjam referred to in paragraph 51 *supra*, the stock at the end of the year in the Sub-Division was sufficient for about 1¾ years' consumption.

(e) *Chingleput.*—During the year the Kandadu factory was reopened as an additional reserve station. Though every endeavour was made to produce as large a quantity as possible in this and in the Karambalam factories, untimely rains spoiled manufacture and only 14,069 maunds were produced at the former factory and 54,409 maunds at the latter.

(*f*) *Negapatam.*—The reserve stations in this Sub-Division are Vedaranniyam and Adirampatnam. Owing to the extremely unfavorable season, the outturn of the Vedaranniyam and Adirampatnam extensions during the season under report was very poor, being only 2,538 and 173 maunds against 75,635 and 26,785 maunds, respectively, in the previous year. Including these quantities, the total reserve secured amounted to 190,706 and 54,740 maunds against 2½ lakhs and 1 lakh, respectively, ordered to be held at those stations.

(*g*) *Tinnevelly.*—Though the season under report was more favorable for manufacture than the two preceding ones, full advantage could not be taken of it in the Sevandakulam extension as manufacture had to be restricted for want of sufficient storage space. The outturn of the extension was, therefore, only 87,905 maunds against 91,396 maunds in 1891 and 115,513 maunds in 1890. The defect alluded to has since been remedied by the erection of a new platform in the Levingepuram jungle reserve, which is in direct communication with the railway. The Vaippar factory, which was condemned as a transport station, was also found unsuitable as a reserve or an ordinary factory. It has, therefore, been decided to close it on the exhaustion of the stocks in store. Abraham Nadar's factory at Kayalpatnam designated the "Keranur" factory, where it is proposed to acquire a lakh of maunds of reserve salt, did not work in the season under report owing to disputes among the partners of the firm. The total stock on hand in this Sub-Division at the end of March last was not as high as it should be, being equal to little more than 13 months' consumption.

B. *Licensees and Capitalists.*

78. 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, Theethandathanam and Kuttanguli factories, who worked independently of capitalists; of those of the Manginapudi factory, who, though they did not conduct manufacture during the season of 1892, had closed their connection with the capitalists at the beginning of that season; and with the exception also of those of Jagannaikpur, the greater portion of Vedaranniyam, Manakkudi, Arumuganeri and Kulasekarapatnam factories, who are themselves independent capitalists and who are working under special leases granted to them, the majority of the licensees of Excise factories were in the hands of capitalists receiving from them rates of Kudivaram ranging from Rs. 7 to Rs. 31, besides advances and presents. Notwithstanding this handsome remuneration, the number of independent licensees rose from 1,427 in 1891–92 to 1,644 during the year under report, indicating a growing tendency on the part of licensees to free themselves from the capitalists. In none of the factories were *dittams* fixed by the capitalists with a view to restrict manufacture and raise prices.

79. The relations between licensees and capitalists underwent some variation during the year as noted below :—

(*a*) *Chatrapur Sub-Division.*—The conditions of agreements between the licensees and their capitalists at Surla were the same as in the previous year. Of the 122 licensees, 119 are in the hands of Nallam Bhimarazu and Co. and P. Ramamurti, who are said to be so liberal in their dealings with the licensees that the latter would of their own accord extend the period of agreement beyond the stipulated time.

(*b*) *Chicacole Sub-Division.*—In this Sub-Division, it will be observed that the number of independent licensees rose in every factory, except in Calingapatam where there was a considerable decrease, due to the circumstance that, owing to reckless competition, the licensees were involved in debt, and, in order to clear it off, some of them were obliged to place themselves again in the hands of capitalists. The licensees of Naupada, whose engagements with their capitalists terminated at the end of 1891–92, refrained from entering into fresh contracts. Some of the leading licensees, however, took over the salt of a few of the smaller ones in 1892, but the rest remained independent, which created some competition. The capitalists at Konada conjointly arranged to sell their salt by turns in order to prevent competition. The salt at Kuppili and Karasa was mostly in the hands of capitalists among whom much competition prevailed. It is reported that the licensees at Naupada and Calingapatam desire

to emancipate themselves from the capitalists, but that they cannot raise the funds required for working independently, and are in consequence anxious that the factories should be worked again under the monopoly system.

(*c*) *Cocanada Sub-Division.*—At Penuguduru the number of independent licensees rose from 12 to 26 and the capitalists therefore reduced the kudivaram from Rs. 15-9-6 to Rs. 15 per garce. Messrs. Simson Brothers, who had a practical monopoly of the salt trade in the Penuguduru Circle in 1891–92, were almost superseded in the year under report by Messrs. Hall, Wilson and Co., who by inducing the capitalists and licensees to take assistance from them, got control of most of the salt in the Circle. There was some competition between the two firms. At Mogalturru, owing to bad quality of their salt and the consequent low sales, 17 of the independent licensees placed themselves under capitalists although no special inducements were offered to them. There were, however, no written agreements between the capitalists and the licensees in this factory.

(*d*) *Masulipatam Sub-Division.*—As already stated, the licensees of the Manginapudi factory did not renew their engagements with the capitalists. The state of things at Nizampatam was practically the same as in the previous year.

(*e*) *Nellore Sub-Division.*—The number of independent licensees increased from 119 in 1891–92 to 149 during the year under report. The increase occurred in the Kanuparti and Pakala factories. The bulk of the salt in the Sub-Division is, however, held by the capitalists, who, it is reported, have combined to sell their salt in turns at prices previously arranged.

(*f*) *Chingleput Sub-Division.*—In this Sub-Division also the number of independent licensees rose from 343 in 1891–92 to 372 during the year under report. The increase though general is noticed chiefly in the Tada factory where, on the death of a capitalist, the licensees holding under him were liberated. In the Ennore factories the capitalists taking advantage of the helplessness of the licensees reduced the kudivaram from Rs. 16 to Rs. 13, and the latter having no funds to work independently, accepted the rate. At Covelong Messrs. Binny and Company instead of paying kudivaram on the salt *taken into store* have been paying it only on the quantity *sold*, the wastage being borne by the licensees. It is reported that most of the licensees would now thankfully accept a reversion to the monopoly system. A petition to the above effect was received from a majority of the licensees of the Kattur factory and submitted to Government, and another has since been received from the licensees of Vayalur. The position of the independent licensees is by no means satisfactory, as they also are seldom able themselves to find a market for their salt, and consequently feel compelled to part with it to companies and often at a loss.

(*g*) *Negapatam Sub-Division.*—The relations between the licensees and the capitalists were much the same as in the previous year, the latter element being still powerful in almost all the factories of the Sub-Division. Messrs. Parry and Company, the lessees of the Manambadi factory, control the salt trade in the Cuddalore Circle, in which there is no possibility of establishing a reserve factory or of controlling prices otherwise than indirectly. The number of independent licensees has however risen from 230 in 1891–92 to 323 in 1892–93. A more marked improvement may be expected in the current season, as it is understood that some companies have dissolved their partnerships and that several pans have been purchased at Negapatam by some Tuticorin manufacturers in order to work on their own account.

(*h*) *Tinnevelly Sub-Division.*—No change took place in the relations between licensees and capitalists in this Sub-Division, except that the licensees of the Morekolam factory who were independent until 1891–92 transferred their salt to petty capitalists in 1892–93, and these are said to have combined and arranged to sell in turns.

C.—*Wholesale price of salt in Excise factories.*

Wholesale price of Excise Salt.

80. Appendix E shows the quantities of salt manufactured for general sale and the wholesale prices realized 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 realized (*ex-duty*). Maximum.	Minimum.*	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	1892–93	0 4 0	0 4 0	0 4 0
	1891–92	0 4 3	0 4 0	0 4 0·4
Chicacole	1892–93	0 5 0	0 0 5	0 3 2·5
	1891–92	1 0 0	0 0 1	0 3 6·8
Cocanada	1892–93	0 4 9	0 0 6	0 2 6·62
	1891–92	0 5 0	0 0 3	0 2 5·9
Masulipatam	1892–93	0 3 9	0 2 1	0 3 4·0
	1891–92	0 3 9	0 3 0	0 3 6·7
Nellore	1892–93	0 4 0	0 0 5	0 3 1·0
	1891–92	0 4 0	0 1 3	0 3 3·7
Chingleput	1892–93	0 6 0	0 0 4	0 3 2·5
	1891–92	0 6 3	0 0 7	0 4 3·9
Negapatam	1892–93	0 9 0	0 0 4½	0 5 2·0
	1891–92	0 6 8	0 0 1	0 4 6·8
Tinnevelly	1892–93	0 6 0	0 0 10	0 3 10·0
	1891–92	0 6 6	0 0 1	0 3 7·4
Average for the Presidency ..	1892–93	0 9 0	0 0 4	0 3 6·5
	1891–92	1 0 0	0 0 1	0 3 10·1

* Prices below two annas are generally those realized at the auction sales of remnant heaps sold under the conditions of the excise license.

The general fall in price.

81. It will be seen that, except in the Cocanada, Negapatam and Tinnevelly Sub-Divisions, where there was a slight increase as compared with the previous year, there was a general fall in the price of salt, the average for the Presidency being nearly four pies less than in 1891–92. The decrease was marked in the Chingleput Sub-Division and was due to the special cause explained below. The stocks of Government and Excise salt on hand at the end of March 1893 were sufficient, according to the average rate of consumption during the last three years, to last for about † twenty-three months. There is therefore no danger of any general rise of Excise prices owing to depletion of stocks, except locally in the Negapatam Sub-Division, where the stocks are low. Any undue rise in prices there however can be combated by the sale of the existing reserve stocks, though no permanent remedy seems possible, except by the establishment of a large controlling Government factory in a suitable locality.

	MDS.
† Stocks at the end of March 1893	13,112,712
Average annual sales for three years preceding 1892–93	6,787,775
	MONTHS.
Period for which stocks will last	23·2

Variation in prices.

82. To treat of each Sub-Division separately :—

in Chatrapur,

(*a*) At Surlá prices were stationary throughout the year but, compared with those of last year, there was a slight decrease due to the absence of restriction on the inland sales at Ganjám for the greater part of the year, and possibly to the warning notified to all Excise licensees under the orders of the Government of India.

in Chicacole,

(*b*) In the Chicacole Sub-Division the average price of Excise salt as compared with 1891–92 showed a general tendency to fall owing partly to competition among capitalists, and partly to the accumulation of stocks in all factories.

in Cocanada,

(*c*) The average price in the Cocanada Sub-Division, although slightly in excess of that of the previous year, was yet considerably below the old monopoly rate of 3 annas.

in Masulipatam,

(*d*) Owing to the inferior quality of the salt sold at the Manginapudi and Nizampatnam factories, the licensees reduced their prices to attract trade.

in Nellore,

(*e*) The average Excise prices ruling in the factories were very moderate during the year, being less than 3 annas in all the factories, except Pákala, where, owing to the lightness of the salt on sale, the price was 3½ annas.

in Chingleput,

(*f*) There was a striking decline in the average prices of the Chingleput factories. The decrease in price in the Madras Depôt was due to the heaviness and bad quality of the salt on sale, and that at Chunampet and Merkanam to competition among licensees. In the case of the Vayalur, Ennore and Covelong factories, the prices are mere arbitrary declarations by licensees who remove the salt from the factories on their own account, no sale actually taking place until it is transported to the Elephant gate basin or to their private godowns at Madras, where it changes hands at a price regulated principally by its proportion of bulk to weight. It is, therefore, the Deputy Commissioner observes, at the basin that the prices should be ascertained, and were it possible to get at the real prices paid there, it would probably be found that they are considerably higher than when all the salt was stored and sold in the Madras Depôt, in view of the extra charges incidental to the transport of salt to Madras. These latter include, besides charges for loading, boat hire, unloading, cost of gunnies, interest on the money expended in the purchase of salt, and a provision for wastage which now has to be met on *duty-paid* salt. These charges excepting interest are calculated by the Assistant Commissioner as follows :—

Particulars of charges.	Káttur. From	Káttur. To	Vayalur. From	Vayalur. To	Pulidiwâk. From	Pulidiwâk. To	Attipat. From	Attipat. To
1	2	3	4	5	6	7	8	9
	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Boat hire	0 7·5	..	0 6·0	..	0 6·0	0 6·0	0 4·5	0 4·5
Loading	0 3·0	..	0 4·0	..	0 3·1	0 4·3	0 3·1	0 3·4
Unloading	0 1·5	..	0 1·0	..	0 0·8	0 1·2	0 0·8	0 1·2
Hire for gunnies	0 3·0	..	0 4·5	..	0 2·0	0 2·0	0 2·0	0 2·0
Wharfage	0 0·5	..	0 1·0	..	0 0·5	0 0·5	0 0·5	0 0·5
Total ..	1 3·5	1 3·5	1 4·5	..	1 0·4	1 2·0	0 10·9	0 11·6
If wastage be added ..	1 3·0	2 0	1 3·0	2 0	1 3·0	2 0	1 3·0	2 0
Total ..	2 6·5	3 3·5	2 7·5	2 0	2 3·4	3 2·0	2 1·9	2 11·6

Particulars of charges.	Vallur. From	Vallur. To	Vadasamanjeri. From	Vadasamanjeri. To	Covelong. From	Covelong. To
	10	11	12	13	14	15
	A. P.	A. P.	A. P.	A. P.	A. P.	A. P.
Boat hire	0 4·5	0 4·5	0 6·0	0 7·2	0 6·0	0 6·4
Loading	0 3·1	0 4·3	0 1·0	0 1·0	0 0·8	0 0·8
Unloading	0 0·8	0 1·2	0 0·6	0 0·6	0 0·6	0 0·6
Hire for gunnies	0 2·0	0 2·0	0 2·4	0 3·0	0 0·8	0 1·0
Wharfage	0 0·5	0 0·5	0 0·6	0 0·6	0 0·6	0 0·6
Total ..	0 10·9	1 0·5	0 10·6	1 0·4	0 8·8	0 9·4
If wastage be added ..	1 3·0	2 0	1 3·0	2 0·0	1 3·0	2 0·0
Total ..	2 1·9	3 0·5	2 1·6	3 0·4	1 11·8	2 9·4

It may be that the salt of the seven factories may sooner or later sell for an extremely low price in Madras; but this can only last for a time until in fact the inflated stocks now in existence are disposed of for what they will fetch, a process synonymous with serious loss to many and absolute ruin to others of its holders. The result of this is obvious; manufacture will be restricted and prices will rise.

in Negapatam,

(*g*) Owing to the unfavorable character of the last season, the quantity of salt produced in this Sub-Division was much less than in the preceding year. The salt in hand at the end of March last was barely sufficient for nine months' supply; high prices were consequently ruling everywhere ranging from 3 annas 7 pies to 6 annas 4 pies. The local officers report that the price would have risen still higher, but for the existence of the Government reserve and for some degree of competition amongst capitalists.

in Tinnevelly,

(h) The average price of Excise salt was higher than in the previous year in almost all the factories, owing chiefly to the low state of the stocks in the Negapatam Sub-Division.

D.—Retail prices of salt at selected centres of trade.

Retail prices in districts.

83. Appendix F shows the retail price of salt ruling in selected markets in each district of the Presidency. Owing to the difficulty of obtaining accurate statistics of the retail prices of the salt sold at Manginapudi and Nizampatam factories, from enquiries made in the centres already fixed in the Kistna district, two more stations—Bandar and Bápatla—were added to the list of centres in that district from the 1st April 1893. The manner in which the information was recorded was the same as in the previous years. The following abstract shows the district averages worked out from the figures furnished for individual markets in the Appendix.

District.	Average prices (No. of seers of 80 tolas per rupee).
Ganjám	11·44
Vizagapatam	11·68
Gódávari	12·95
Kistna	12·01
Nellore	12·34
Kurnool	10·73
Bellary	10·79
Anantapur	10·68
Cuddapah	11·94
North Arcot	12·12
Chingleput	12·53
South Arcot	11·86
Salem	11·04
Coimbatore	10·91
Tanjore	12·46
Trichinopoly	11·67
Madura	12·06
Tinnevelly	12·94
South Canara	11·12
Malabar	11·05

Were normal.

84. 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, varying as it did from Rs. 3-1-5 to Rs. 3-11-11 per maund of $82\frac{2}{7}$ lb. was normal. The retail prices in the Kurnool, Bellary, Anantapur and Coimbatore districts were higher than those in the East Coast districts. There were no material fluctuations in retail prices during the year.

E.—Competition of Bombay with Madras Salt.

Cost of Bombay Salt.

85. A statement showing the cost of Bombay Salt 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
	I. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Baindur, Bombay ..	6,495	1,783 12 0	615 10 0	233 4 6	85 15 0	2,718 9 6	0 6 8·3
Kundapur do. ..	39,413	7,610 4 5	3,969 11 1	1,958 12 8	229 14 0	13,768 10 2	0 5 7·0
Birkúr do. ..	34,884	9,806 2 5	3,444 1 0	2,814 2 6	508 15 0	16,573 4 11	0 7 7·2
Malpe do. ..	18,247	5,953 4 0	1,545 14 0	540 12 0	362 6 7	8,402 4 7	0 7 4·4
Mangalore do. ..	217,422	52,905 14 9	21,608 2 6	32,530 3 10	7,704 7 2	1,14,748 12 3	0 8 5·3
Mulki do. ..	7,091	3,605 14 0	739 12 0	214 12 6	147 8 0	4,707 14 6	0 10 7·4
Cannanore do. ..	46,370	11,517 0 0	6,398 5 5	7,678 0 0	1,119 11 3	26,713 0 8	0 9 2·6
Tellicherry do. ..	68,764	21,354 3 4	6,039 13 3	13,230 9 0	2,209 10 0	42,864 3 7	0 9 11·6
Badagara do. ..	22,112	5,964 3 7	2,135 10 8	5,275 0 3	1,506 11 11	14,881 10 5	0 10 9·2
Quilandi do. ..	5,617	1,636 0 9	1,014 3 5	198 10 0	221 6 0	3,070 4 2	0 8 8·9
Calicut do. ..	602,144	1,59,537 8 10	58,240 9 0	73,089 15 1	33,841 8 8	3,24,709 9 7	0 8 7·5
Beypore do. ..	15,984	4,937 0 0	1,710 0 0	2,276 0 0	467 0 0	9,390 0 0	0 9 4·8
Ponnáni do. ..	206,191	55,774 2 3	20,475 2 5	26,034 8 0	6,341 5 0	1,08,625 1 8	0 8 5·1
Cochin do. ..	6,912	1,897 8 0	1,077 0 0	1,439 14 2	94 4 0	4,508 10 2	0 10 5·2
Total do. ..	1,297,646	3,44,282 14 4	1,29,013 14 9	1,67,514 8 6	54,840 10 7	6,95,652 0 2	0 8 6·9

Cause of competition of Bombay with Madras Salt.

86. As in the previous year, the prime cost of Bombay Salt at Calicut was considerably higher than that of Madras Salt at Madras. The former was, 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 157 *infra*, but the difference in the quality of the two articles was not so great as to produce any appreciable change in the course of trade. The true reason for the successful competition of Bombay Salt lies in the present practice of retail sale by measurement, which naturally induces the trade to prefer the lighter Bombay Salt to the comparatively heavy Madras article. Steps are being taken to ascertain whether it is not possible to produce light Salt consistent with chemical purity, and the attention of all officers of the Department has been drawn to this subject.

No imports from Goa.

87. There was no importation of duty-paid Salt from Goa during the year in consequence of the termination of the treaty with the Portuguese Government.

CHAPTER VII.—STOCKS AND ISSUES.

Stocks and Issues.

88. 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, depôt and port. An abstract is appended.

RECEIPTS and ISSUES of SALT.

Sub-Divisions.	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.	From manufacturers	By importation.	Gain by weighment.	From other Sub-Divisions.	Miscellaneous receipts.	Total.	
1	2	3	4	5	6	7	8	9	10	11
Government salt.										
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast .. Chatrapur	24,369	10,944	35,313	782,135	..	26	..	..	782,161	817,474
East Coast .. Chicacole	465,170	2,184	467,354	384,171	..	5	..	(a) 8	384,184	851,538
East Coast .. Cocanada	101,677	412	102,089	41,453	..	..	..	(c) 1,783	43,236	145,325
East Coast .. Masulipatam	123,014	7,615	130,629	(b) 110,752	..	16	60	..	110,828	241,457
East Coast .. Nellore	811,885	9,329	821,214	169,942	..	..	..	(d) 858	170,800	992,014
East Coast .. Chingleput	169,611	3,009	172,620	68,478	..	..	..	(e) 9,444	77,922	250,542
East Coast .. Negapatam	302,645	4,999	307,644	57,667	..	..	..	(f) 11,591	69,258	376,902
East Coast .. Tinnevelly	302,399	1,598	303,997	141,669	..	23	..	(g) 132,553	274,245	578,242
(West Coast) Calicut	170,782	2,025	172,807	..	..	18	119,852	..	119,870	292,677
Total of Government Salt ..	2,471,552	42,115	2,513,667	1,756,267	..	88	119,912	156,237	2,032,504	4,546,171
Excise salt.										
East Coast .. Chatrapur	81,602	5,581	87,183	383,581	..	..	..	..	383,581	470,764
East Coast .. Chicacole	776,519	15,357	791,876	1,236,716	..	12	..	..	1,236,728	2,028,604
East Coast .. Cocanada	315,372	7,011	322,383	522,451	..	37	..	..	522,488	844,871
East Coast .. Masulipatam	586,253	9,690	595,943	91,039	..	5	..	..	91,044	686,987
East Coast .. Nellore	771,834	8,828	780,662	660,289	..	8	..	..	660,297	1,440,959
East Coast .. Chingleput	4,995,752	82,408	5,078,160	2,612,980	..	82	..	(h) 106	2,613,168	7,691,328
East Coast .. Negapatam	544,833	28,083	572,916	550,901	..	132	..	..	551,033	1,123,949
East Coast .. Tinnevelly	1,180,909	24,926	1,205,835	1,393,146	..	20	..	..	1,393,166	2,599,001
West Coast ..					Nil.					
Total of Excise Salt ..	9,253,074	181,884	9,434,958	7,451,103	..	296	..	106	7,451,505	16,886,463
Imported salt. *Duty paid by Sea.*										
Chingleput (Madras)	..	..	..	..	188	..	..	..	188	188
Calicut	..	..	..	..	1,260,664	..	..	..	1,260,664	1,260,664
Total of duty paid salt ..	..	..	..	..	1,260,852	..	..	..	1,260,852	1,260,852

(a) Confiscated salt sold to a licensee.
(b) Salt collected at Pandraka swamp.
(c) 1,771 maunds taken over by Government for fish-curing purposes and 12 maunds due to an adjustment made to rectify an error.
(d) 840 maunds purchased from excise licensees for issue to fish-curing yards and 18 maunds represent an adjustment made to rectify an error.
(e) 6,593 maunds purchased for issue to fish-curing yards and 2,851 maunds taken over by Government towards recovery of rent on storage space at the Madras Depôt.
(f) 430 maunds purchased for issue to fish-curing yards, 11,160 maunds for supply to French Government and 1 maund confiscated salt.
(g) 132,435 maunds purchased by Government for issue to fish-curing yards, 108 maunds uncoloured salt manufactured by Mr. Borgen and 10 maunds confiscated in certain salt cases.
(h) Salt paid for, but the duty on which has subsequently been refunded owing to want of stock.

Receipts and Issues of Salt—*cont.*

Sub-Divisions.	Expended during the year.						Wastage written off.		Total expended.	Balance at the end of the year.	
	Home and Inland consumption.	Supplied for curing fish.	Sold to French Government.	Sent to other Sub-Divisions.	Miscellaneous.	Total.	Ordinary.	Special.		Actual quantity in store.	Wastage remaining to be written off.
	12	13	14	15	16	17	18	19	20	21	22
Government salt.											
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast .. Chatrapur	419,078	3,815	..	..	..	422,893	20,009	..	442,902	366,981	7,591
East Coast .. Chicacole	110,277	10,912	..	..	(a) 8	121,197	5,561	..	126,758	722,604	2,176
East Coast .. Cocanada	1,678	5,542	720	60	..	8,000	666	..	8,666	136,544	115
East Coast .. Masulipatam	127,075	1,142	..	..	(b) 5,503	133,720	9,220	..	142,940	91,622	6,895
East Coast .. Nellore	246,472	2,272	..	..	..	248,744	17,473	..	266,217	714,643	11,154
East Coast .. Chingleput	..	7,584	39,327	..	..	46,911	4,780	5,773	57,464	193,073	5
East Coast .. Negapatam	72,429	6,086	11,160	..	(c) 64	89,739	8,072	..	97,811	276,857	2,234
East Coast .. Tinnevelly	10,334	18,432	..	120,000	..	148,766	2,097	..	150,863	425,557	1,822
(West Coast) Calicut	..	104,681	5,900	..	(d) 10	110,591	968	1,463	113,022	177,331	2,324
Total of Government Salt ..	987,343	160,466	57,107	120,060	5,585	1,330,561	68,846	7,236	1,406,643	3,105,212	34,316
Excise salt.											
East Coast .. Chatrapur	146,235	..	..	..	..	146,235	12,066	..	158,301	311,181	1,282
East Coast .. Chicacole	727,823	..	..	..	(e) 91	727,914	44,844	..	772,758	1,240,023	15,823
East Coast .. Cocanada	383,468	..	..	..	(f) 1,771	385,239	17,680	..	402,919	439,526	2,426
East Coast .. Masulipatam	154,630	..	..	..	..	154,630	15,196	..	169,826	510,856	6,305
East Coast .. Nellore	589,951	..	..	..	(g) 840	590,791	17,531	..	608,322	817,582	15,055
East Coast .. Chingleput	1,918,913	..	..	..	(h) 9,444	1,928,357	189,126	..	2,117,483	5,546,840	27,005
East Coast .. Negapatam	666,044	..	..	..	(i) 11,590	677,634	54,310	..	731,944	349,477	42,528
East Coast .. Tinnevelly	1,318,966	..	..	..	(j) 220,435	1,539,401	59,022	..	1,598,423	969,346	31,232
West Coast ..						Nil.					
Total of Excise Salt ..	5,906,030	..	..	..	244,171	6,150,201	409,775	..	6,559,976	10,184,831	141,656
Imported salt. *Duty paid by Sea.*											
Chingleput (Madras)	188	..	..	..	..	188	..	..	188	..	..
Calicut	1,260,664	..	..	..	..	1,260,664	..	..	1,260,664	..	..
Total of duty paid salt ..	1,260,852	..	..	..	..	1,260,852	..	..	1,260,852	..	..

(a) Confiscated salt sold to a licensee.
(b) Old salt destroyed as unfit for consumption.
(c) 64 maunds dirty salt destroyed by the Assistant Commissioner.
(d) Sold to Jeppo tile manufactory in Mangalore.
(e) Destroyed as dirty salt.
(f) 1,771 maunds taken over by Government for fish-curing purposes.
(g) 840 maunds purchased from excise licensees for issue to fish-curing yards.
(h) 6,593 maunds purchased for issue to fish-curing yards and 2,851 maunds taken over by Government towards recovery of rent on storage space at the Madras Depôt.
(i) 430 maunds purchased for issue to fish-curing yards, 11,160 maunds for supply to French Government.
(j) 132,435 maunds sold to Government for issue to fish-curing yards, 87,978 maunds exported to Calcutta by sea and 22 maunds lost in shipment the duty on which was subsequently recovered.

Receipts and Issues of Salt—*cont.*

Sub-Divisions.	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.	From manufacturers.	By importation.	Gain by weighment.	From other Sub-Divisions.	Miscellaneous receipts.	Total.	
1	2	3	4	5	6	7	8	9	10	11
				Duty bearing (by sea).						
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	..	..	..	..	2	..	..	..	2	2
Chingleput (Madras)	..	..	..	..	1,643	..	..	..	1,643	1,643
Tinnevelly	..	..	..	..	12	..	..	..	12	12
Calicut	..	..	..	..	1,567	..	..	..	1,567	1,567
Total ..	..	..	..	..	3,224	..	..	..	3,224	3,224
				Duty bearing (by land).						
Negapatam	..	..	..	..	5	..	..	..	5	5
Total of duty-bearing salt ..	..	..	..	..	3,229	..	..	..	3,229	3,229
Total of imported salt ..	..	..	..	..	1,264,081	..	..	..	1,264,081	1,264,081
Grand Total ..	11,724,626	223,999	11,948,625	9,207,370	1,264,081	384	119,912	156,343	10,748,090	22,696,715

Receipts and Issues of Salt—*cont.*

Sub-Divisions.	Expended during the year.						Wastage written off.		Total expended.	Balance at the end of the year.	
	Home and Inland consumption.	Supplied for curing fish.	Sold to French Government.	Sent to other Sub-Divisions.	Miscellaneous.	Total.	Ordinary.	Special.		Actual quantity in store.	Wastage remaining to be written off.
	12	13	14	15	16	17	18	19	20	21	22
				Duty bearing (by sea).							
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	2	..	..	..	..	2	..	..	2	..	..
Chingleput (Madras)	1,643	..	..	..	..	1,643	..	..	1,643	..	..
Tinnevelly	12	..	..	..	..	12	..	..	12	..	..
Calicut	1,567	..	..	..	..	1,567	..	..	1,567	..	..
Total ..	3,224	..	..	..	..	3,224	..	..	3,224	..	..
				Duty bearing (by land).							
Negapatam	5	..	..	..	..	5	..	..	5	..	..
Total of duty-bearing salt ..	3,229	..	..	..	..	3,229	..	..	3,229	..	..
Total of imported salt ..	1,264,081	..	..	..	..	1,264,081	..	..	1,264,081	..	..
Grand Total ..	8,157,454	160,466	57,107	120,060	249,756	8,744,843	478,621	7,236	9,230,700	13,290,043	175,972

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

—	Actual stock on hand on 1st April 1892.	Received in 1892-93 exclusive of transfers.	Expended in 1892-93.			Actual quantity on hand on 1st April 1893.
			Passed into consumption.	Wastage written off.	Total.	
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Government salt	2,471,552	(a) 1,912,592	1,210,501	76,082	1,286,583	3,105,212
Excise salt	9,253,074	(b) 7,295,425	5,906,030	409,775	6,315,805	10,184,831
Imported salt	..	1,264,081	1,264,081	..	1,264,081	..
Total ..	11,724,626	10,472,098	8,380,612	485,857	8,866,469	13,290,043

(a) Inclusive } of 156,080 maunds of excise salt, of which 144,920 maunds were purchased or otherwise acquired by
(b) Exclusive } Government for supply to fish-curing yards and 11,160 maunds for supply to French Government.

Stocks—locally manufactured.

90. The stocks of Government salt in the Presidency at the end of the year show an increase of 6⅓ lakhs, and those of excise salt of more than 9¼ lakhs of maunds, making a total increase of over 15½ lakhs. Taking both Government and excise salt together, the stock in hand at the end of the year on the East Coast was sufficient at the average rate of sales for home and inland consumption during the past 3 years to last for 23·2 months, against stocks for 20·5 months at the end of the preceding year as shown below :—

Sub-Division.	Stock at the end of 1892-93.	Average sales for home and inland consumption during the last 3 years.	Period for which stocks in column 2 should suffice.	Period for which stock at the end of 1891-92 was estimated to last.	Increase or decrease.
	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Chatrapur	678,182	585,686	18·9	2·1	+ 11·8
Chicacole	1,982,627	800,255	29·4	19·5	+ 9·9
Cocanada	576,070	378,818	18·2	20·9	− 2·7
Masulipatam	602,478	278,331	25·9		+ 5·0
Nellore	1,632,225	881,429	20·8	21·6	− 0·8
Chingleput	5,739,913	1,779,911	38·7	34·6	+ 4·1
Negapatam	626,334	825,956	9·0	11·5	− 2·5
Tinnevelly	1,394,903	1,257,391	13·3	15·0	− 1·7
Total ..	* 13,112,712	6,787,775	23·2	20·5	+ 2·7

* Exclusive of 177,331 maunds kept in West Coast depôts for fish-curing purposes.

The net increase of 2½ months' supply was principally contributed by the Chatrapur, Chicacole and Chingleput Sub-Divisions in the first two of which the acquisition of stocks was accelerated by the exceptionally favourable character of the season, and in the last by the existence of an already ample stock in hand.

Imported.

91. The salt imported by sea on private account showed a net decrease of 111,569 maunds as compared with the previous year, made up of a decrease of 111,945 maunds under duty-paid and an increase of 376 maunds under duty-bearing imports. The decrease in the duty-paid imports was partly due to the absence of importation from Goa during the year in consequence of the termination of the treaty with the Portuguese Government, and partly to the unusually heavy south-west monsoon which entailed the closing of the West Coast ports for a longer period than usual. The increase in the duty-bearing imports is too small to need explanation.

Duty paid.

92. The duty-paid imports amounted to 1,297,646 maunds as per manifests, the whole being from the Bombay Presidency into South Canara and Malabar. The wastage in transit in these consignments amounted to 36,982 maunds or 2·85 per cent., and the actual quantity landed to 1,260,664 maunds, of which 316,478 maunds were cleared in South Canara and 944,186 maunds in Malabar. A consignment of 186 maunds from Bombay and one of 2 maunds from Calcutta were received at the port of Madras. Details will be found in Appendix H.

Duty-bearing.

93. The duty-bearing imports amounted to 3,229 maunds.

Issues.

94. There was a decrease of 43,179 maunds in the total quantity of salt issued during the year as shown below :—

—	1891-92.	1892-93.	Increase or decrease.
	I. MDS.	I. MDS.	I. MDS.
Issued for home and inland consumption ..	8,185,395	8,157,454	− 27,941
Issued for fish-curing	175,099	160,466	− 14,633
Sold to French Government	58,363	57,107	− 1,256
Issued for export	* 51,992	* 87,978	+ 35,986
Miscellaneous	† 191,415	‡ 156,080	− 35,335
Total ..	8,662,264	8,619,085	− 43,179

* Exported to Calcutta.

† Consists of 188,535 maunds purchased, &c., by Government for fish-curing purposes and 2,880 maunds for supply to French Government.

‡ Consists of 144,920 maunds purchased, &c., for fish-curing purposes and 11,160 maunds for supply to French Government.

Issues for home and inland consumption.

95. The issues for home and inland consumption of Government, excise and imported salt exhibit a decrease of 27,941 maunds as detailed below :—

Sub-Divisions.	1891-92.	1892-93.	Increase or decrease.	
			Quantity.	Per cent.
	I. MDS.	I. MDS.	I. MDS.	
Chatrapur	652,101	565,313	− 86,788	− 13·30
Chicacole	814,541	838,102	+ 23,561	+ 2·89
Cocanada	392,051	385,146	− 6,905	− 1·76
Masulipatam	293,810	281,705	− 12,105	− 4·12
Nellore	855,384	836,423	− 18,961	− 2·21
Chingleput	1,706,927	1,920,744	+ 213,817	+ 12·52
Negapatam	867,413	738,478	− 128,935	− 14·86
Tinnevelly	1,227,518	1,329,312	+ 101,794	+ 8·29
Calicut	1,375,650	1,262,231	− 113,419	− 8·24
Total ..	8,185,395	8,157,454	− 27,941	− 0·34

Variations in sales for home and inland consumption.

96. The decrease in sales in the Chatrapur Sub-Division was due to the restriction of sales in the Ganjám factory in the earlier part of the year, owing to an apprehended depletion of stocks, to the decrease in the demand from Orissa consequent upon the development of local sales in the factories in the Chilka lake, as well as to larger imports of Bombay and Liverpool salt, the former by rail to Sambalpur and the latter to Orissa, places for which large quantities of Ganjám and Surlá salt had been hitherto transported. The increase in the Chicacole Sub-Division was due to the reduction of prices at Naupada, Calingapatam and Konada, to increased exports to the Agency tracts and the Tuni division of the Gódávari District, to the improvement in the condition of the lower classes, owing to the progress of railway works affording ample employment, and to a fall in salt crime resulting from heavy fines imposed by the magistracy. The decrease in the Cocanada Sub-Division is attributed to the inferior quality of the salt on sale at Mogalturu, to increased imports from the Vizagapatam District and to the completion of the railway works. The decrease at Masulipatam was due to the inferior quality of the salt sold at Manginapudi, where the licensees endeavoured to force the salt of 1887 on the merchants to prevent its being sold by auction by the Department. The decrease at Nellore is ascribed to the prevalence of cholera during the last two months of the year at the Pakala factory and in its neighbourhood, to the silting up of the Buckingham canal, which kept boat traders away from that factory, to the scarcity which prevailed in the Sub-Division in the earlier part of the year and to the incessant rains in the latter part. The increase in the Chingleput Sub-Division was due to the development of local sales consequent upon the enormous accumulation of stocks and consequent forced reduction in the selling price of salt, and to the special efforts made by some of the licensees to get rid of their old stocks. The decrease at Negapatam was due to the low state of stocks in the Sub-Division and

to the consequent high prices demanded by the licensees. The same causes account chiefly for the increase in Tinnevelly, which, however, was also to some extent due to the lightness of the salt on sale in many of the factories in that Sub-Division.

Variations in sales of excise salt.

—	1891–92.	1892–93.	Difference.
	I. MDS.	I. MDS.	I. MDS.
Chatrapur ..	145,174	146,235	+ 1,061
Chicacole ..	727,219	727,914	+ 695
Cocanada ..	398 666	385,239	— 13,427
Masulipatam ..	197,300	154,630	— 42,670
Nellore	650,429	590,791	— 59,638
Chingleput ..	1,716,140	1,928,357	+ 212,217
Negapatam ..	789,926	677,634	— 112,292
Tinnevelly ..	1,428,659	1,539,401	+ 110,742
Total ..	6,053,513	6,150,201	+ 96,688

97. The sales of excise salt showed a net increase of 96,688 maunds. The variations in the Chatrapur and Chicacole Sub-Divisions are too small to need explanation. The decrease in the Cocanada, Masulipatam, Nellore and Negapatam Sub-Divisions and the increase in the Chingleput and Tinnevelly Sub-Divisions are accounted for by the reasons above given for the variations in sales generally.

Supply to French Government.

98. The quantity of salt supplied to the French Government during the year was 57,107 maunds against 58,363 maunds in 1891–92 and 54,394 maunds in 1890–91.

Total consumption.

	MDS.
1891–92 ..	8,185,395
1892–93 ..	8,157,454
Decrease ..	27,941

99. The total quantity of salt supplied for consumption within the Presidency and in the territories ordinarily supplied therefrom during the year under report was 27,941 maunds less than in the preceding year.

Wastage written off.

100. The wastage written off during the year amounted to 485,857 maunds, of which 478,621 maunds were ordinary and 7,236 maunds special. The latter was chiefly wastage discovered in the transit of the salt sent to Pondicherry for supply to the French Government and to the West Coast for use in the fish-curing yards.

High wastages.

101. A detailed statement of ordinary wastage discovered during the year is printed as Appendix I. The high wastages were in most cases due to the age of the heaps and to damage caused by storms. A memorandum is appended to Appendix I explaining the cause of other abnormal wastages.

Excess.

102. An excess of 319 maunds was found in 41 heaps during the year. The storers of these heaps were punished where necessary.

103. To Appendix G is added as usual a statement showing the salt sold for ordinary (home and inland) consumption during 1892–93 as compared with the two preceding years.

Abstract of stocks and issues during the past ten years.

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

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

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise. salt.	Imported. salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1883–84	7,423,598	291,924	..	7,715,522	4,960,707	1,071,333	856,108	6,888,148	12,384,305	1,363,257	856,108	14,603,670
1884–85	5,732,812	658,982	..	6,391,794	4,608,289	2,997,462	876,673	8,482,424	10,341,101	3,656,444	876,673	14,874,218
1885–86	4,856,696	1,995,253	..	6,851,949	1,638,392	4,082,618	915,997	6,637,007	6,495,088	6,077,871	915,997	13,488,956
1886–87	2,973,414	2,257,957	..	5,231,371	643,888	4,212,540	1,095,386	5,951,814	3,617,302	6,470,497	1,095,386	11,183,185
1887–88	1,171,185	1,732,671	..	2,903,856	1,058,515	7,831,841	1,088,694	9,979,050	2,229,700	9,564,512	1,088,694	12,882,906
1888–89	1,051,846	3,650,864	..	4,702,710	1,138,499	7,877,493	1,120,047	10,136,039	2,190,345	11,528,357	1,120,047	14,838,749
1889–90	1,157,230	5,168,118	..	6,325,348	1,330,197	7,913,793	1,220,461	10,464,451	2,487,427	13,081,911	1,220,461	16,789,799
1890–91	1,328,138	6,693,276	..	8,021,414	1,654,830	7,069,451	1,264,872	9,989,153	2,982,968	13,762,727	1,264,872	18,010,567
1891–92	1,896,935	7,522,662	..	9,419,597	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,828	1,375,650	20,584,471
1892–93	2,471,552	9,253,074	..	11,724,626	1,912,592	7,295,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724

Years.	Issues.						Balance at end of the year, exclusive of wastage not written off within the year.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1883–84	(a) 7,431,524	55,225	..	56,087	207,236	7,750,072	5,732,812	658,982	..	6,391,794
1884–85	7,414,876	89,393	..	80,547	41,764	7,626,580	4,856,696	1,995,253	..	6,851,949
1885–86	7,684,154	116,846	..	60,088	24,600	7,885,688	2,973,414	2,257,957	..	5,231,371
1886–87	7,701,739	123,125	..	59,426	100	7,884,390	1,171,185	1,732,671	..	2,903,856
1887–88	7,700,724	151,324	..	60,905	..	7,912,953	1,051,846	3,650,864	..	4,702,710
1888–89	7,748,222	172,897	4,020	57,168	206,584	8,183,891	1,157,333	5,168,118	..	6,325,451
1889–90	8,022,466	175,111	(b) 29,583	59,298	91,721	8,378,179	1,328,138	6,693,276	..	8,021,414
1890–91	7,923,468	196,425	(c) 309	54,394	40,806	8,215,402	1,896,935	7,522,662	..	9,419,597
1891–92	8,185,395	175,099	..	58,363	51,992	8,470,849	2,471,552	9,253,074	..	11,724,626
1892–93	8,157,454	160,466	(d) 5,698	57,107	87,978	8,468,703	3,105,212	10,184,831	..	13,290,043

N.B.—Issues of imported salt are entered under home consumption, its actual destination after it has left the customs houses being unascertainable. To figures in column 6 include and those in columns 7 and 8 exclude quantities purchased by Government from the licensees or importers for supply to French Government and to fish-curing yards.

(a) The distinction of home and inland consumption has been abandoned (*vide* Board's Proceedings, dated May 12, 1883, No. 1318).

(b) Includes 28,749 maunds destroyed under condition 14 of the license, &c.; 58 maunds lost in transit, duty on which was collected; 1 maund excess found on check-weighment of sales, duty on which was subsequently collected; 1 maund sent from Tada factory to Salt Committee in 1887, but unadjusted in the accounts prior to April 1889; and 774 maunds adjusted in the accounts to rectify an error in the sub-divisional return.

(c) Consists of 271 maunds lost in transit, duty on which was subsequently collected; 30 maunds of dirty salt destroyed; 7 maunds representing adjustments of errors in sub-divisional returns and 1 maund found in excess on check-weighment. Excludes 1,741 maunds confiscated and 245 maunds purchased by Government at auction.

(d) Includes 5,658 maunds destroyed as unfit for consumption, 22 maunds lost in shipment, duty on which was subsequently collected, 8 maunds confiscated salt sold to a licensee and 10 maunds sold to Jeppo tile manufactory in Mangalore.

105. 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-two years which has elapsed since the rate of duty was first raised to more than one rupee per maund is given below :—

Consumption since the first enhancement of duty to more than one rupee per maund.

Year.	Rate of duty.	Home and inland consumption.	Yearly average.	Remarks.
Fasli year.	RS. A. P.	I. MAUNDS.	I. MAUNDS.	
1861–62 ..		5,887,300		
1862–63 ..		6,217,503		
1863–64 ..	1 5 0	6,394,257	6,372,306	
1864–65 ..		6,688,537		
1865–66 ..		6,673,934		
1866–67 ..		6,995,967		Duty raised in March 1866.
1867–68 ..	1 8 0	6,427,869	6,728,603	
1868–69 ..		6,761,976		
1869–70 ..		6,566,841		G.I.P. Railway opened to Nagpore.
1870–71 ..		6,415,050		Duty raised in October 1869.
1871–72 ..		6,563,122		1871–72 (?) G.I.P. Railway opened to the Kistna river. November 1871, population of the Madras Presidency, Mysore and Coorg 36,963,649.
1872–73 ..	1 13 0	6,506,215	6,509,308	
1873–74 ..		6,276,028		
1874–75 ..		6,682,563		Nizam's State Railway opened in October 1874.
Official Year.				
1875–76 ..		6,555,326		
1876–77 ..		6,403,281		
1877–78 ..		6,323,508	6,363,394	
1878–79 ..		5,967,876		1876–78 (famine).
1879–80 ..		6,197,623		Duty raised in December 28, 1877.
1880–81 ..	2 8 0	6,341,441	6,178,617	February 1881, population of the Madras Presidency, Mysore and Coorg 35,536,313.
1881–82 ..		6,207,531		
1882–83 ..		7,063,270		Duty lowered in March 1882.
1883–84 ..		7,431,524		
1884–85 ..	2 0 0	7,414,876	7,459,113	
1885–86 ..		7,684,154		
1886–87 ..		7,701,739		
1887–88 ..		7,700,724		
1888–89 ..		7,748,222		
1889–90 ..		8,0[illegible]2,466		Duty raised in January 19, 1888.
1890–91 ..	2 8 0	7,923,468	7,972,955	February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,633,206.
1891–92 ..		8,185,395		
1892–93 ..		8,157,454		

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.

106. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of licit salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 84,74,760 maunds.

Total consumption.

Figures as per column 12 of the statement of receipts and issues of salt on pages 28–31 ..	81,57,454
Add imports from the Bombay Presidency and Goa *viâ* Southern Mahratta Railway into Mysore	2,73,306
Add imports from the Bombay Presidency and Goa *viâ* Southern Mahratta Railway into the Madras Presidency	44,000
Total ..	84,74,760

107. The following statement shows in detail the destinations to which, so far as the accounts kept at the factories and depôts show, all salt sold or imported in 1892–93 was transported for consumption.

Distribution according to Depôt accounts.

District or Provinces declared for.	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Goa Territory.	Bombay Presidency.	Total.
	Districts or sources of supply.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám ..	286,582	..	..	..	..	..	..	..	..	..	..	..	286,582
Vizagapatam ..	261,360	442,509	..	..	..	..	..	..	..	..	..	..	703,869
Gódávari ..	170	12,403	385,146	230	38,918	..	..	..	..	..	..	..	436,867
Kistna ..	..	..	..	370,862	75,302	..	..	..	..	..	..	..	446,164
Nellore ..	..	..	..	246	319,300	..	..	..	..	..	..	..	319,546
Chingleput and Madras	..	..	..	..	53,962	1,382,631	..	..	..	..	..	..	1,436,593
South Arcot ..	..	..	..	..	..	129,818	288,544	1,090	..	..	..	..	419,452
Tanjore ..	..	..	..	..	..	..	1,760	470,689	32	972	..	..	473,453
Madura ..	..	..	..	..	..	..	480	13,471	272,599	470,089	..	..	756,639
Tinnevelly ..	..	..	..	..	..	..	..	..	..	414,605	..	..	414,605
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	* 316,478	316,478
Malabar ..	..	..	..	..	..	269	..	..	..	..	..	* 945,753	946,022
Bellary and Anantapur	..	..	..	..	67,923	14,735	..	..	..	..	..	..	82,658
Cuddapah ..	..	..	..	..	83,968	4,063	..	..	..	..	..	..	88,031
Kurnool ..	..	..	..	..	46,331	810	..	..	..	..	..	..	47,141
North Arcot ..	..	..	..	820	31,752	50,206	840	..	..	..	..	..	83,618
Salem ..	..	..	..	..	..	3,070	1,466	1,436	77	..	..	..	6,049
Coimbatore including the Nilgiris	..	..	..	..	..	..	47,176	7,514	..	..	..	..	54,690
Trichinopoly including Pudukkóttai	..	..	..	..	..	72	8,729	127,444	448	170,490	..	..	307,183
Central Provinces ..	62,968	..	..	..	..	..	..	..	..	..	..	..	62,968
Orissa including Tributary Mahals	337,423	..	..	..	..	..	..	..	..	..	..	..	337,423
Nizam's Dominions ..	..	..	..	131,315	108	..	..	..	..	..	..	..	131,423
Mysore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	948,503	454,912	385,146	503,473	717,564	1,585,674	348,995	621,644	273,156	1,056,156	..	1,262,231	† 8,157,454

* Imports by sea.

† Exclusive of 75,000 and 13,000 maunds of salt exported from the Tinnevelly district to Calcutta and Penang.

and according to railway accounts.

108. The following is an abstract of the salt traffic on the Railways of the Presidency during 1892–93 :—

ABSTRACT statement showing the Salt traffic on Railways in the Madras Presidency during the year 1892–93.

Districts consigned to.	Districts sent from. Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Kistna	12,569	..	...	..	..	..	..	..	..	..	..	115
Nellore	5,140	8,422	..	..	..	..	..	..	..	..	324	60
Cuddapah	..	65,018	114,765	..	..	..	..	..	..	..	12,498	..
Kurnool	48,437	10,701	16,382	..	..	..	..	..	1,871	..	..	2,927
Bellary	..	51,266	119,739	..	..	..	..	..	40,988	1,141	745	..
Anantapur												
Chingleput and Madras	..	..	82,356	650	..	..	3	..	..	..	..	..
North Arcot	..	27,909	303,732	13,926	..	..	..	275	..	..	..	..
South Arcot	..	..	149,981	86,311	668	..	6	..	..	..	..	..
Salem	..	..	159,845	..	..	13	..	150,189	..	..	..	..
Coimbatore	..	1,494	187,530	29,646	5,994	6	4,536	143,413	..	..	..	..
Tanjore	..	..	973	6,906	119,817	18	27,216	..	..	..	..	..
Trichinopoly	..	..	42	24,358	68,844	1,993	211,890	..	..	..	..	..
Madura	..	..	1	3,402	810	5,301	364,414	..	..	..	..	..
Tinnevelly	..	..	..	..	..	171	124,094	..	..	..	..	..
Malabar	..	..	830	..	..	..	..	163,682	..	..	..	..
Mysore Province	..	..	144,205	..	..	..	..	53,152	269,225	4,081	..	..
Nizam's Dominions	155,207	..	10,379	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..
Goa Territory	..	..	..	..	..	..	..	..	..	..	..	..
Total	221,353	164,810	1,290,760	165,199	196,133	7,502	732,159	510,711	312,084	5,222	13,567	3,102

Abstract statement showing the Salt traffic on Railways in the Madras Presidency during the year 1892–93—*cont.*

Districts consigned to.	Districts sent from. Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Total.	Deduct Salt transmitted: Out of the districts in which there are no salt sources.	Deduct Salt transmitted: 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	25
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Kistna	..	..	..	..	..	..	..	..	12,684	..	..	12,684
Nellore	..	..	20	..	..	..	..	..	13,966	..	..	13,966
Cuddapah	..	326	848	..	..	..	..	..	193,455	1,069	12,498	179,888
Kurnool	283	130	...	..	..	..	..	..	80,731	175	2,927	77,629
Bellary	2,208	1,210	24	..	..	..	..	..	217,321	1,549	3,418	212,354
Anantapur												
Chingleput and Madras	..	..	138	..	..	..	..	..	83,147	..	..	83,147
North Arcot	..	..	7,680	82	..	..	..	..	353,604	1,088	7,680	344,836
South Arcot	..	..	..	..	..	..	..	..	236,966	..	..	236,966
Salem	..	..	..	11,900	4,413	..	..	..	326,360	1,314	11,900	313,146
Coimbatore	..	152	..	1,020	8,657	12,795	..	..	395,243	5,111	8,657	381,475
Tanjore	..	..	..	..	..	21,567	..	..	176,497	..	..	176,497
Trichinopoly	..	..	..	..	212	9,410	..	..	316,749	34,442	9,410	272,897
Madura	..	..	..	..	..	80	..	..	374,008	..	..	374,008
Tinnevelly	..	..	..	..	..	..	..	..	124,265	..	..	124,265
Malabar	..	..	..	60	486	..	..	..	165,058	..	..	165,058
Mysore Province	15	..	58	152	..	..	50,726	..	521,614	..	50,726	470,888
Nizam's Dominions	341	..	..	..	..	..	..	..	165,927	..	..	165,927
Bombay Presidency	302	..	..	..	..	..	..	..	302	..	..	302
Goa Territory	..	..	..	..	..	..	..	..	..	..	..	..
Total	3,149	1,818	8,768	13,214	13,768	43,852	50,726	..	3,757,897	44,748	107,216	3,605,933

corrected distribution.

109. The following results are obtained from the correction of factory declarations by the railway returns :—

CORRECTED Distribution Statement.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.												
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency and Goa.	Mysore Province.	Nizam's Dominions.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	286,582	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	261,360	442,509	..	..	..	..	..	..	..	..	..	..	..
Gódávari	170	12,403	385,146	230	38,918	..	..	..	..	..	..	..	..
Kistna	..	..	..	283,456	75,302	..	..	..	..	..	..	..	..
Nellore	..	..	..	5,386	321,275	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	53,922	211,761	650	..	..	3	..	..	..
South Arcot	..	..	..	..	..	265,391	267 585	668	..	6	..	..	..
Tanjore	..	..	..	..	..	973	6,906	477,092	18	27,216	..	..	..
Madura	..	..	..	..	..	1	3,402	866	270,607	364,414	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	171	448,091	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	316,478	..	..
Malabar	..	..	..	..	..	830	..	..	..	..	*598,724	..	..
Bellary and Anantapur	..	..	..	..	51,266	119,739	..	..	..	..	42,129	..	..
Cuddapah	..	..	..	..	67,900	114,765	..	..	..	..	..	..	..
Kurnool	..	..	..	48,437	55,142	16,382	..	..	..	..	1,871	..	..
North Arcot	..	..	..	..	52,237	353,379	14,766	..	..	..	275	..	..
Salem	..	..	..	..	..	160,225	1,466	..	13	..	150,189	..	..
Coimbatore including the Nilgiris.	..	..	..	..	1,494	187,530	29,646	5,994	6	4,536	143,413	..	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	114	24,574	137,024	2,341	211,890	..	..	..
Central Provinces	62,968	..	..	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	337,423	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	165,964	108	10,379	..	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	144,205	..	..	..	..	326,458	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	948,503	454,912	385,146	503,473	717,564	1,585,674	348,995	621,644	273,156	1,056,166	1,579,537	..	..

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

Kistna to Nellore.—The Railway figures are 5,140 maunds; to this is added 246 maunds declared from the Chinna Ganjám factory for Nellore.

Kistna to Nizam's Dominions.—The Railway figures are 155,207; to this is added 10,757 maunds declared for Jaggayyapéta which must have gone by road to the Nizam's Dominions.

Nellore to Chingleput and Madras.—The total quantity declared from Nellore factories is 53,962 maunds; from this is deducted 40 maunds declared from the Pákala factory as it is not likely to have gone to Chingleput.

Nellore to Cuddapah.—The Railway figures are 65,018 maunds; to this is added 142 and 2,740 maunds declared for Cuddapah from Pákala and Iskapalle factories respectively.

Nellore to Kurnool.—The Railway figures are 10,701 maunds; to this is added 992, 41,161 and 2,288 maunds declared for Kurnool from Kanuparti, Pákala and Iskapalle factories respectively.

Nellore to North Arcot.—The Railway figures are 27,909 maunds; to this is added 24,328 maunds declared from the Tada factory for the North Arcot district.

Chingleput and Madras to South Arcot.—The Railway figures are 149,981 maunds; to this is added 115,410 maunds declared from Chunampet factory for South Arcot.

Corrected distribution statement—*cont.*

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent—*cont.*								*Deduct* salt sent out of the districts in which there are no known salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1891–92.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LBS.	I. MDS.	LBS.
Ganjám	..	..	..	..	..	..	..	286,582	..	286,582	12·42	283,287	12·30
Vizagapatam	..	..	..	..	..	..	..	703,869	..	703,869	20·66	679,836	20·01
Gódávari	..	..	..	..	..	..	..	436,867	..	436,867	17·29	455,49[illegible]	19·95
Kistna	..	..	115	..	..	..	..	358,873	..	358,873	15·90	358,865	15·93
Nellore	..	324	60	20	..	..	..	327,065	..	327,065	18·38	307,555	17·31
Chingleput and Madras	..	..	..	138	..	..	..	266,474	..	266,474	13·79	340,852	17·67
South Arcot	..	..	..	..	..	..	..	533,650	..	533,650	20·30	499,752	19·04
Tanjore	..	..	..	..	..	..	21,567	533,772	..	533,772	19·71	547,895	20·23
Madura	..	..	..	..	..	..	80	639,370	..	639,370	20·17	610,833	19·27
Tinnevelly	..	..	..	..	..	..	..	448,262	..	448,262	19·25	448,559	19·24
South Canara	..	..	..	..	..	..	..	316,478	..	316,478	24·66	3[illegible],514	25·23
Malabar	..	..	..	..	60	486	..	600,100	..	600,100	18·62	569,634	17·75
Bellary and Anantapur	3,418	745	..	24	..	..	..	217,321	4,967	212,354		187,229	
Cuddapah	326	12,498	..	848	..	..	..	196,337	18,864	177,473	11·57	164,622	10·90
Kurnool	413	*5,297	2,927	..	..	..	..	130,469	3,102	127,367		143,829	
North Arcot	..	..	..	7,680	82	..	..	428,419	8,768	419,651	15·83	454,747	17·18
Salem	..	..	..	..	11,900	4,413	..	328,206	13,214	314,992	13·20	299,479	12·55
Coimbatore, including the Nilgiris.	152	..	..	..	1,020	8,657	12,795	395,243	13,768	381,475	15·66	368,748	14·45
Trichinopoly, including Pudukkóttai	..	..	..	..	..	212	9,410	385,565	43,852	341,713	16·10	343,026	16·12
Central Provinces	..	..	..	..	..	..	..	62,968	..	62,968	..	50,079	..
Orissa, including the Tributary Mahals	..	..	..	..	..	..	..	337,423	..	337,423	..	443,071	..
Nizam's Dominions	341	..	..	..	..	..	..	176,792	..	176,792	..	156,106	..
Mysore and Coorg	15	..	..	58	152	..	..	470,888	..	470,888	..	360,989	..
Bombay Presidency	302	..	..	..	..	..	..	302	..	302	..	250	..
Total ..	4,967	18,864	3,102	8,768	13,214	13,768	43,852	8,581,295	106,535	8,474,760	..	8,397,249	..

* This is the quantity transported from Cuddapah to Kurnool *via* Kurnool-Cuddapah Canal.

Chingleput and Madras to North Arcot.—The Railway figures are 303,732 maunds; to this is added 41,767 and 7,880 maunds declared for North Arcot from Cheyur and Chunampet factories respectively.

Chingleput and Madras to Salem.—The Railway figures are 159,845 maunds; to this is added 54 and 326 maunds declared for Salem from Cheyur and Chunampet factories respectively.

Chingleput and Madras to Trichinopoly.—The Railway figures are 42 maunds; to this is added 72 maunds declared for Trichinopoly from the Chunampet factory.

South Arcot to Trichinopoly.—The Railway figures are 24,358 maunds; to this is added 216 maunds declared from the Merkanam factory which would probably go by road to the Udaiyárpalaiyam and Perambalúr taluks

South Arcot to North Arcot.—The Railway figures are 13,926 maunds; to this is added 840 maunds declared for North Arcot from the Merkanam factory.

Tanjore to Madura.—The Railway figures are 810 maunds; to this is added 56 maunds declared for that district from the Kattumavadi factory.

Tanjore to Trichinopoly and Pudukkóttai.—The quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negapatam and the quantities declared at other factories in the Tanjore district from which salt is sent to Trichinopoly either partly or entirely by road.

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 1,993 maunds; to this is added 120 and 228 maunds declared for Pudukkóttai from Theethandathanam and Vattanam factories espectively

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

Variation in the Sales of the three Northern districts.

Sales in Ganjám.

		I. MDS.
* 1891-92	..	994,981
1892-93	..	948,503

		I. MDS.
† 1891-92	..	501,831
1892-93	..	547,942

111. The sales from the factories in the Ganjám District showed a decrease * of 46,000 maunds. This was due partly to the restriction on inland sales in Ganjám for a short period at the beginning of the year, and partly to the development of local sales in the Chilka factories. There was an increase in the quantity of salt declared for consumption in every place except Orissa, which is chiefly due to the excise salt having been sold at a uniform rate of 4 annas a maund. The decrease in the declarations for Orissa is due to the cause above referred to. There was an increase † of about 46,000 maunds in the sales for the Ganjám and Vizagapatam Districts.

Sales in Vizagapatam.

		I. MDS.
‡ 1891-92	..	471,669
1892-93	..	454,912
§ 1891-92	..	10,377
1892-93	..	12,403

112. The sales from the Vizagapatam factories showed a decrease ‡ of 16,000 maunds, of which 12,000 maunds were in the sales for local consumption. There was, however, an increase § in the sales for the Gódávari District which was due to the better quality of the salt on sale at the Polavaram factory.

Sales in Gódávari.

		I. MDS.
‖ 1891-92	..	392,051
1892-93	..	385,146

113. The total sales from Gódávari show a decrease ‖ as compared with the previous year, which was due to a rise in the price of food-grains during the year under report, but perhaps more correctly to the fact that, as the earthwork for the Railway was completed, there was a considerable reduction in the floating population.

Sales in Kistna.

		I. MDS.
¶ 1891-92	..	478,188
1892-93	..	503,473
** 1891-92	..	284,863
1892-93	..	283,456

114. The total sales from Kistna showed an increase ¶ of 25,000 maunds, but the sales for consumption in the district fell ** by 1,400 maunds. The increase was due to the opening of the Nizam's State Railway from Bezwada to Warangal, owing to which the salt trade, especially that of Pandraka, greatly improved.

Consumption of the three Northern most districts not worked out.

115. No attempt has been made to work out the consumption of the Ganjám, Vizagapatam and Gódávari Districts for the reasons approved by Government inparagraph 14 of G.O., dated 21st November 1888, No. 807, Revenue.

Consumption in the rest of the Presidency.

116. The consumption in the rest of the Presidency, including the Minor Native States, such as Pudukkóttai and Banganapalle and also Mysore and Coorg, is given below :—

	1891-92. I. MDS.	1892-93. I. MDS.
Total sales and imports in the whole Presidency (exclusive of exports by sea)	8,397,249	8,474,760
Deduct—		
Salt declared for consumption in the three Northern Districts	1,418,615	1,427,318
Salt sent beyond the Presidency	649,506	577,485
Total ...	2,068,121	2,004,803
Balance ...	6,329,128	6,469,957

For 34,288,460 persons including the population of Mysore and Coorg.

This gives a rate of consumption of 15·53 lb. per head against 15·18 lb. for the preceding year.

Consumption in Mysore and Coorg and two West Coast districts.

Quantity	I. MDS.	1,387,466
Population	PERSONS.	8,741,697

117. For reasons explained in paragraph 104 of the Salt Administration Report for 1889-90, 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 13·06 lb. per head against 11·79 lb. in 1891-92, which is due to the larger imports of Goa salt by rail into the Mysore Province, these being 269,225 maunds against 163,797 in 1891-92.

118. No Goa salt was, however, imported into the districts of South Canara or Malabar during the year under report, apparently owing to the termination of the treaty with the Portuguese Government. The imports of Bombay salt into the districts of South Canara and Malabar showed a decrease * of a lakh and eleven thousand maunds as compared with the imports of Bombay and Goa salt in the previous year. This decrease is made up of a decrease of about 6,000 maunds in imports into South Canara, about 9,000 maunds in the consignments to North Arcot, 24,000 maunds in those to Salem, 47,000 maunds in those to Coimbatore, and 54,000 maunds in those to Mysore Province, and of an increase of 29,000 maunds in the consignments to Malabar itself. The decrease in imports is attributed to the unusually heavy monsoon in the year under review, which closed the ports for months. It is also due to the development of local sales in the factories of the Ennore, Vayalur and Covelong Circles.

Decrease in imports of Bombay Salt.

	I. MDS.
* 1891-92	1,373,882
1892-93	1,262,831

Consumption of the Presidency excluding the three Northern and the two West Coast Districts and Mysore and Coorg.

	Quantity. I. MDS.	Population. PERSONS.
As in para. 116	6,469,957	34,288,460
Deduct	1,387,466	8,741,697
Balance ..	5,082,491	25,546,763
	16·37 lb.	

	Quantity. I. MDS.	Population. PERSONS.
As in para. 119	5,082,491	25,546,763
Deduct for Sandúr, Banganapalle and Pudukkóttai.	75,000	† 11,388 † 35,496 † 373,096
Total ..	5,007,491	25,126,783

† Figures as per census report of 1891.

Population	25,126,783
Add increase of population at 15·49 per mille for 1892-93	389,213
Total ..	25,515,996

119. Excluding the three Northern Districts and the two West Coast Districts and Mysore and Coorg, the rate of licit consumption for the rest of the Presidency including the Native States was 16·37 lb. per head against 16·34 lb. in 1891-92.

120. Deducting about 75,000 maunds for the consumption of the minor Native States of Sandúr, Banganapalle and Pudukkóttai, the rate for the rest of the Presidency was 16·39 lb. against 16·37 lb. in 1891-92. There was therefore an increase of ·02 lb. per head without allowing for increase of population. Allowing for increase of population at the rate of 15·49 per mille per annum given in the letter from the Superintendent of Census, recorded in Government Order, dated 1st April 1891, No. 246, Revenue, the rate of consumption for this group amounted to 16·15 lb.

—	Quantity in column 24 of statement on page 41.	Population. ‡
	I. MDS.	PERSONS.
Chingleput and Madras ..	266,474	1,590,446
South Arcot	533,650	2,162,851
Tanjore	533,772	2,228,114
Madura	639,370	2,608,404
Tinnevelly	448,262	1,916,095
North Arcot	419,651	2,180,487
Salem	314,992	1,962,591
Coimbatore including Nilgiris.	381,475	2,104,636
Trichinopoly including Pudukkóttai	341,713	1,745,813
Total ..	3,879,359	18,499,437
Deduct for Pudukkóttai ..	70,126	373,096
Balance ..	3,809,233	18,126,341

‡ According to census report of 1891.

121. For the group formed by the districts noted in the margin, which lie within a triangle, the northern boundary of which is some 50 miles to the north of the Madras Railway, the rate of consumption per head arrived at is 17·28 lb. against 17·46 lb. in 1891-92.

"Salt sent by rail to the Ceded and other inland districts for a series of years."

122. As desired by Government in paragraph 18 of its order, dated 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.	Kurnool.	Cuddapah.	North-Arcot.	Salem.	Coimbatore.	Trichinopoly.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. 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	172,143	..	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	..	113,560	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	328,402	249,911
1887–88	256,560	..	115,374	380,092	248,575	339,614	296,568
1888–89	216,266	..	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	56,744	120,147	360,348	258,421	349,040	278,661
1891–92	187,229	72,793	136,884	360,816	293,565	368,748	271,962
1892–93	212,354	77,629	179,888	344,836	313,146	381,475	272,897

123. It will be observed that, with the exception of North Arcot, there was a general increase in the rail-borne consignments to the inland districts.

Effect of the opening of the new section of the Railway from Pakala to Dharmavaram on the Salt trade.

124. The opening of the new section of the Railway from Pákala to Dharmavaram has had the effect of inaugurating a direct traffic in salt between Nellore and Cuddapah and Anantapur Districts which were in 1891–92 almost entirely supplied by transhipment to the Madras Railway at Rénigunta, and, as a consequence, there was an increase in the consignments to Kurnool, Bellary and Anantapur Districts. There was, however, a decrease in the quantity consigned to Cuddapah, but the current year will, it is hoped, show an advance. In this connection the Assistant Commissioner remarks that, although no considerable change has occurred in the quantity of salt sent to those districts, the absence of the break of bulk, which was inevitable when salt had to be sent *viâ* Rénigunta, has relieved the trade considerably and must have affected the price of salt in those districts.

Increase in the transport of Salt by the Bellary-Kistna Railway.

125. The quantities of salt transported by the Bellary-Kistna Railway from the East Coast to the interior of the Presidency are as under :—

	1891–92	1892–93.
	I. MDS.	I. MDS.
From Kistna to Kistna district	2,574	12,569
„ Nellore district	1,220	5,140
„ Kurnool district	43,852	48,467
Increase ...	18,500	

From this it will be seen that the opening of the Bellary-Kistna Railway has to some extent increased the trade in Kistna salt. But the salt traffic returns show that Kistna salt seldom goes by this Railway beyond Kurnool where it comes in contact with the salt from Goa.

Consumption in Pudukkóttai.

126. There was a slight increase in the consumption of licit salt in Pudukkóttai. The declarations for this State from the Kattumavadi factory of the Adirámpatnam Circle and from the Vattanam and Theethandathanam factories of the Vattanam Circle amounted to 58,622 and 348 maunds against 57,610 and 354 maunds respectively, thus showing an increase of 1,006 maunds in the aggregate.

127. As observed last year only one half of the deliveries at the Manaparai Railway station from places in the Tanjore, Trichinopoly, Madura and Tinnevelly Districts has been assumed to have been for consumption in the Pudukkóttai State. This amounted to 11,156 maunds. Adding this quantity to the factory declarations the rate of consumption per head works out to 15·47 lb. against 14·94 lb. in 1891–92. The increase is probably due to the more effectual suppression of earth-salt manufacture in that State.

128. The preventive operations in the Pudukkóttai State are noticed in paragraphs 191 to 198 *infra*.

CHAPTER IX.—REVENUE AND EXPENDITURE.

Receipts.

129. The total receipts of salt revenue under all heads amounted to Rs. 1,69,94,837 as detailed below :—

Sub-Division, &c.	Received for Government salt sold: For home and inland consumption. Duty.	For home and inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	10,47,696	1,04,770	..	1,946	..	3,60,427	3,995	15,18,834
Chicacole	2,75,712	20,677	..	5,346	5	18,61,771	30,521	21,94,032
Cocanada	2,880	315	65	3,273	..	9,45,070	8,114	9,59,717
Masulipatam	2,29,093	15,884	..	606	..	4,36,225	2,919	6,84,727
Nellore	6,12,724	46,213	..	1,140	..	14,11,019	7,736	20,78,832
Chingleput (Madras) ..	..	..	6,775	2,955	3,733	41,49,816	83,895	42,47,174
Arcot	..	..	..	..	..	..	462	462
Negapatam	1,81,073	13,580	1,125	2,972	21	16,43,583	16,697	18,59,051
Tinnevelly	25,835	1,822	..	9,670	30	32,99,746	6,815	33,43,918
Erode	..	..	..	..	..	..	4,713	4,713
Calicut	..	..	1,875	94,125	4,467	..	2,690	1,03,157
Madras Town Circle ..	..	..	..	..	..	..	1	1
Commissioner	..	..	..	..	..	..	219	219
Deputy Commissioners ..	..	..	..	..	..	..	..	..
Total .. 1892–93 ..	23,75,013	2,03,261	9,840	1,22,033	8,256	1,41,07,657	1,68,777	1,69,94,837
Total .. 1891–92 ..	24,13,868	2,13,120	10,731	1,15,505	7,139	1,48,03,596	1,17,850	1,76,81,809

130. Compared with the receipts of 1891–92 there was a net decrease of Rs. 6,86,972 or 3·88 per cent. The decrease was in the items noted in the margin. The decrease under duty and cost price of Government salt sold for home and inland consumption was due to the restriction of sales at Ganjám in the earlier part of the year owing to an apprehended depletion of stocks and to the decrease in the demand from Orissa consequent upon the development of local sales in the factories on the Chilka lake. The decrease under sales to French Government is small and calls for no remarks. The decrease under excise duty was due partly to smaller cash sales and partly to smaller realisations on account of previous credits.

Decrease in the total receipts.

	RS.
Decrease in—	
(1) Receipts on account of Government salt sold for home and inland consumption—duty	38,855
(2) Receipts on account of Government salt sold for home and inland consumption—cost price	9,859
(3) Value of salt sold to French Government	891
(4) Excise duty	6,95,939
Total ..	7,45,544
Deduct increase in—	
(1) Value of salt sold for fish-curing ..	6,528
(2) Customs duty	1,117
(3) Miscellaneous receipts	50,927
Total ..	58,572
Net decrease ..	6,86,972

131. The increase under value of salt sold for fish-curing was due to an enhancement of As. 4 in the price of salt issued to fish-curers in all the yards of the Malabar District and in the Deria Bahadurghur yard of the South Canara District to meet the increased establishment charges incurred with a view to their efficient supervision. The increase under customs duty was due to larger imports of dutiable salt in the West Coast ports. The increase under "Miscellaneous receipts" was due to the higher rates of cess levied in excise factories so as to cover the large outstanding balances of the previous year and the expenditure on licensees' works incurred by the department during the year.

Cash and credit transactions.

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

Particulars.	Government salt.			Excise salt.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total value of salt sold	987,350	24,68,376	2,03,261	5,906,029	1,47,65,074
Deduct value of salt sold on credit during the year.	83,916	2,09,790	..	2,428,184	60,70,458
Balance cash sales ..	903,434	22,58,586	2,03,261	3,477,845	86,94,616
Add realizations on account of salt sold on credit both before and during the year. *	46,571	1,16,427	..	2,165,216	54,13,041
Total collections ..	950,005	23,75,013	2,03,261	5,643,061	1,41,07,657

* Difference between these figures and those reported in the comparative statement of salt sold, exported, &c., sent to the Government of India for March 1893 is due to certain adjustments found necessary since the despatch of that statement.

† Includes Rs. 1,22,033 and Rs. 9,840—sale-proceeds of salt sold for fish-curing and French Government, respectively.

133. Of the total receipts, Rs. 1,12,88,336 † were realised on account of Government salt sold and excise salt removed on cash payment and Rs. 55,29,468 on account of salt issued on credit both before and during the year. The quantity issued on credit is noted below :—

Sub-Division.	Government or Excise.	Quantity.	Amount.
		I. MDS.	RS.
Chatrapur	Excise	16,070	40,175
Chicacole	Do.	147,352	3,68,380
Cocanada	Excise	293,997	7,34,992
	Government	526	1,315
Masulipatam	Excise	106,948	2,67,370
	Government	82,008	2,05,020
Nellore	Excise	175,332	4,38,331
	Government	1,382	3,455
Chingleput	Excise	786,039	19,65,096
Negapatam	Do.	127,903	3,19,757
Tinnevelly	Do.	774,543	19,36,357
	Total ..	2,512,100	62,80,248

Of the above sum, Rs. 30,47,990 were collected within the year and Rs. 32,32,258 were outstanding at its close. Rupees 24,81,478 were realised on account of salt issued in the preceding year.

Increase in credit transactions :—

		MAUNDS.
‡ 1891-92	..	23,15,386
1892-93	..	25,12,100
Increase	..	1,96,714

134. Credit transactions increased during the year by about 2 ‡ lakhs of maunds. In the first four Sub-Divisions, they maintained about the same level as in the previous year, the slight decrease in the Chatrapur and Masulipatam Sub-Divisions being more than made up by the increase at Chicacole and Cocanada. Of the remaining four Sub-Divisions, the decrease in Nellore and Tinnevelly is more than counterbalanced by increased sales in Chingleput and Negapatám.

Revenue of 1892-93 compared with that of previous years.

135. The following abstract shows the salt revenue of the Presidency for 1892-93 as compared with that of the previous years :—

Sub-Division.	Average of five years (1884-85 to 1888-89).	1889-90.	1890-91.	1891-92.	1892-93.	Difference of 1892-93 as compared with 1891-92.
	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	29,49,055	16,68,558	14,27,592	17,64,937	15,18,834	— 2,46,103
Chicacole		18,89,857	19,14,154	20,67,187	21,94,032	+ 1,26,845
Cocanada	12,10,208	15,69,721	16,52,686	9,05,334	9,59,717	+ 54,383
Masulipatam				8,01,478	6,84,727	— 1,16,751
Nellore	18,11,209	19,25,512	27,52,592	22,96,315	20,78,832	— 2,17,483
Chingleput (Madras) ..	43,96,044	49,32,330	55,22,556	45,97,077	42,47,174	— 3,49,903
Negapatam	19,18,229	23,67,225	25,38,801	22,23,671	18,59,051	— 3,64,620
Tinnevelly	20,56,420	29,17,894	32,75,989	29,24,513	33,43,918	+ 4,19,405
Calicut	1,13,089	94,696	1,10,672	95,213	1,03,157	+ 7,944
Arcot	251	381	397	624	462	— 162
Erode	..	..	..	4,563	4,713	+ 150
Commissioner and Deputy Commissioners ..	1,338	351	84	897	220	— 677
Total ..	1,44,55,843	1,73,66,525	1,91,95,523	1,76,81,809	1,69,94,837	— 6,86,972

The revenue realised during the year shows a decrease of nearly 7 lakhs of rupees as compared with the previous year. The decrease occurred chiefly in the Chatrapur, Masulipatam, Nellore, Chingleput and Negapatam Sub-Divisions. The decrease in Chatrapur was due to the decrease in the exports to Orissa from Ganjám, where, owing to shortness of stocks, the sales were restricted for nearly two months. It was also, as already stated, due to the development of local sales in the Tua and Gurubai factories. In the Masulipatam, Nellore and Chingleput Sub-Divisions, it was chiefly due to smaller realisations on account of salt sold on credit in the previous year and at Negapatam to the decrease in sales consequent upon the low state of the stocks in the Sub-Division. The large increase in the Tinnevelly Sub-Division is due chiefly to the general increase in the sales of that Sub-Division (*vide* paragraph 96 *supra*) and partly to larger cash sales.

Comparative statement of the total revenue realised for the Madras Presidency.

136. 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 :—

Years.	Revenue realised				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	1,57,33,395	9,94,440	..	..	1,67,27,835	42,125	1,66,85,710
1880-81	1,56,43,359	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,[illegible]3,588	1,02,015 / * 7,78,142	2,14,73,431
1891-92	1,76,81,809	33,62,750	69,242	..	2,11,13,801	29,955 / * 11,07,677	1,99,76,169
1892-93	1,69,94,837	31,52,125	..	5	2,01,46,967	* 8,43,557	1,93,03,410

* This represents the duty on the salt declared for Orissa, which has been included in the revenue of that province for the purpose of calculating the proportion of charges to the receipts thereof.

Charges.

137. Including the Abkári charges and the pay and contingencies of the establishments employed in Orissa, the total charges amounted to Rs. 24,92,251 * as compared with Rs. 24,67,365 * in 1891-92. Details according to Sub-Divisions are given in Appendix J. Of this, Rs. 1,51,553 represent the charges due to the transfer of the salt administration of Orissa to this

Presidency. Deducting this, the net charges debitable to the combined Madras Salt and Abkári Department amount to Rs. 23,40,698 against Rs. 23,34,067 in the preceding year. Deducting again 25 per cent. of the above, or Rs. 5,85,174, as the expenditure debitable to excise, as ordered in G.O., dated 18th December 1891, No. 1338, Financial, communicated in G.O., dated 8th January 1892, Mis. No. 111, Revenue, and G.O., dated 27th May 1892, Mis. No. 2580, Revenue, the net charges debitable exclusively to Salt amount to Rs. 17,55,524. As, however, it would not be correct to apply the above proportions to each individual head of expenditure, some of them relating wholly to Salt and some wholly to Abkári, details of the Salt charges have not been separately given as in the previous year. Particulars of the combined charges are, therefore, given in the following table with corresponding figures for 1891–92 :—

Items.	1891–92.	1892–93.
	RS.*	RS.
Establishments.		
Permanent	* 12,48,628	* 13,47,804
Temporary	* 1,34,430	* 85,665
Boat	733	924
Assistants to Chemical Examiner	1,463	1,222
Allowances.		
Travelling allowance	89,884	87,717
House-rent allowance of Assistant Commissioners and Inspectors	4,563	4,798
Supplies and Services.		
Law charges	66	22
Rewards	1,09,306	1,25,074
Freight and other charges for export and import of salt	1,12,901	29,911
Charges for destroying spontaneous salt ...	699	120
Remittance charges	1,049	966
Charges for examining salt heaps	5,230	5,697
Charges for conveying salt to French Government	6,232	5,902
Charges for fish-curing yards	18,180	14,882
Boat charges	473	303
Arms, accoutrements and ammunition	2,023	700
Purchase, repair and carriage of tents	20,900	15,501
Works for revenue and general purposes ...	1,04,796	1,53,400
Other items including compensation for suppression of manufacture of salt	41,720	64,452
Contingencies.		
Postal charges	21,220	23,566
Telegram charges	2,053	2,057
Rents, rates and taxes	3,364	2,637
Office expenses and miscellaneous	22,867	25,836
Salt Purchase and Freight.		
Purchase of salt, manufacturer's share	1,65,106	1,82,935
Conveying and storing salt	16,170	12,487
Cost and repair of salt-weighing machines ...	13,439	3,933
Cost of gathering spontaneous salt	144	130
Works for manufacture and storage of salt ...	1,72,199	1,31,819
Sundry miscellaneous charges	14,229	10,737
Total ...	23,34,067	23,40,698
Increase ...	6,631	

* Excluding the pay of the establishments in the Trade, Income-tax and Stamp departments of the Board's office.

Cause of variations.

138. Compared with 1891–92, the cost of the department showed only a small increase of Rs. 6,631. The increase under permanent establishment was due to the opening of certain new factories and extensions already referred to, to the revision of establishments in certain circles in connection with the extension of the tree-tax system, to the entertainment of the additional clerks sanctioned for certain offices in connection with the increase of abkári work, and to the transfer to the permanent list of certain temporary establishments sanctioned in previous years in connection with the tree-tax system. The decrease in the cost of the temporary establishment is due partly to the last of the above causes and partly to the transfer of certain fish-curing yards from the temporary to the permanent list. The only other heads which call for explanation are those noted in the margin.

1. Rewards.
2. Freight and other charges for export and import of salt.
3. Charges for fish-curing yards.
4. Arms, accoutrements and ammunition.
5. Purchase, &c., of tents.
6. Works—both revenue and manufacture.
7. Purchase of salt manufacturer's share.
8. Cost and repair of salt-weighing machines.

The increase under rewards was due to the grant of liberal "Rewards" in important cases. The decrease under "Freight, &c., for export and import of salt" was due to the smaller quantity of salt transported to the West Coast for fish-curing purposes during the year, and to the figure for 1891–92 having included payments on account of previous years. The decrease under "Charges for fish-curing yards" was due to decrease in fish-curing operations owing to the unfavorable character of the season, especially on the West Coast. The decrease under "Arms, accoutrements, &c." was due to there having been no renewals of arms during the year, and that under "Purchase, &c., of tents" to smaller supply of tents during the year, there having been no new circles or sub-divisions opened as in 1891–92. The increase under "Works" is made up of an increase of Rs. 24,000 under "New works" and a decrease of Rs. 15,000 under "Repairs." The former was due to the purchase, at Berhampur, of a residence for the Assistant Commissioner, Chatrapur Sub-Division, and to the execution of certain works in connection with the Government extensions recently opened. The decrease under repairs was chiefly due to no expenditure having been incurred on account of channel-clearing in the Chingleput Sub-Division. The increase under "Purchase of salt manufacturer's share" was due to a larger quantity of Government salt having been taken into store than in the previous year. The decrease under "Cost and repair of salt-weighing machines" was due to no new machines having been purchased during the year under report.

Expenditure on works.

139. The total expenditure on works amounted to Rs. 2,85,219 against Rs. 2,76,995 in the previous year. The former figure includes Rs. 54,237 (debitable to "Provincial") expended on works executed by the department on behalf of the excise licensees, which will be recovered from them in the shape of cess, against Rs. 83,455, the corresponding expenditure in the previous year. The decrease in the expenditure on licensees' works during the year under report was due, as already explained, to the absence of channel-clearing in the Chingleput factories, as there was plenty of water in the channels and the brine supply ample.

Expenditure on works for a series of years.

140. 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.
	RS.	RS.	RS.
1878–79	42,461	87,509	1,29,970
1879–80	29,280	40,732	70,012
1880–81	37,051	50,033	87,084
1881–82	58,395	58,096	1,16,491
1882–83	86,329	52,890	1,39,219
1883–84	1,08,780	38,724	1,47,504
1884–85	67,381	30,241	97,622
1885–86	55,400	19,829	75,229
1886–87	55,099	15,081	70,180
1887–88	52,893	13,673	66,566
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
1891–92	1,04,796	1,72,199	2,76,995
1892–93	1,53,400	1,31,819	2,85,219

Details of expenditure on works.

141. 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 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	8,875 14 3	15,327 14 10	24,203 13 1
B.—Other works—			
Compensation	10,050 9 5	..	10,050 9 5
Protective works, such as hedges, guard-houses	26,536 9 7	23,210 5 7	49,746 15 2
Offices and lines	32,417 5 9	18,732 3 8	51,149 9 5
Boats	4,194 3 11	2,212 2 11	6,406 6 10
Other works for public convenience	267 11 5	127 1 4	394 12 9
Sundry works	3,372 0 7	1,996 9 6	5,368 10 1
Total, *Other works* ..	76,838 8 8	46,278 7 0	1,23,116 15 8
Total, Works for revenue and general purposes ..	85,714 6 11	61,606 5 10	1,47,320 12 9
I.—Works for manufacture and storage of salt—			
Compensation for land	696 5 3	..	696 5 3
Irrigation channels (brine supply) including opening of bars	13,175 3 8	8,574 9 6	21,749 13 2
Platforms and drying-grounds	45,619 1 4	746 6 6	46,365 7 10
Protective works	8,712 4 2	2,940 12 0	11,653 0 2
Store sheds and gollahs	267 10 9	2,744 11 7	3,012 6 4
Sundry works	18 0 0	166 3 9	184 3 9
Total, Works for manufacture and storage of salt ..	68,488 9 2	15,172 11 4	83,661 4 6
III.—Works executed on behalf of the licensees—			
(*a*.) Works for general purposes	..	6,079 3 3	6,079 3 3
(*b*) Works for manufacture and storage of salt	..	48,157 10 4	48,157 10 4
Total, (*a*) and (*b*) ..	..	54,236 13 7	54,236 13 7
Grand Total ..	1,54,203 0 1	1,31,615 14 9	2,85,218 14 10

Proportion of charges to receipts and net revenue.

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

Year.	Rate of duty.	Receipts.*	Charges.†	Percentage of charges to receipts.	Net revenue.
		RS.	RS.		RS.
1882-83	Rs. 2	1,54,05,453	16,82,913	10·92	1,37,22,540
1883-84		1,55,14,979	16,49,132	10·62	1,38,65,847
1884-85		1,55,50,043	16,38,676	10·53	1,39,11,367
1885-86		1,63,10,808	12,77,445	7·83	1,50,33,363
1886-87		1,59,56,850	13,03,635	8·17	1,46,53,215
1887-88	Rs. 2 to 18th January, afterwards Rs. 2-8-0.	1,63,12,759	12,40,707	7·60	1,50,72,052
1888-89	Rs. 2-8-0	1,88,64,817	13,68,295	7·25	1,74,96,522
1889-90		2,02,11,298	14,91,914	7·38	1,87,19,384
1890-91		2,14,73,431	15,84,579	7·38	1,98,88,852
1891-92		1,99,76,169	17,74,115	8·88	1,82,02,054
1892-93		1,93,03,410	17,55,524	9·09	1,75,47,886

* Taking credit for salt duty levied in Bombay, &c.
† Including the cost of police guards. Since 1887-88 there has been no expenditure under this head.

Manufacturing and revenue receipts and charges separated.

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

—	Receipts.	Charges.	Percentage of charges to receipts.
	RS.	RS.	
Revenue	‡ 1,64,98,016	14,13,483	8·57
Manufacture	4,96,821	3,42,041	68·84
Total ..	1,69,94,837	17,55,524	..

‡ Includes the duty on the salt sold and imported + Rs. 7,090 being the collections under "Fines," "Forfeitures" and saltpetre rules.

Cost of Government salt sold.

144. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions in 1892-93.

Items.	Ganjám.	Calingapatam extension.	Karasa extension.	Balacheruvu.	Polavaram.	Penuguduru extension.	Krishnapatnam extension No. I.	Dugarazpatnam.
1	2	3	4	5	6	7	8	9
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity manufactured	782,135	49,000	65,188	167,747	111,836	41,453	129,152	39,707
Gain by weighment	26	..	..	3	2	..	..	..
Miscellaneous	..	..	8	..	..	..	..	..
Total ..	782,161	49,000	65,196	167,750	111,838	41,453	129,152	39,707
Deduct wastage ..	16,336	183	..	4,0[illegible]7	905	315	..	679
Net quantity ..	765,825	48,817	65,196	163,713	110,933	41,138	129,152	39,028
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	261 14 0	31 2 10	139 11 4	49 8 0	85 8 7	166 0 0	57 3 2	1 12 0
Payment to manufacturers	77,984 2 3	3,828 2 0	6,518 12 10	15,901 0 3	12,115 9 1	3,454 6 8	12,956 0 7	3,143 7 7
Works for salt manufacture and storage { Interest ..	2,564 3 2	370 12 6	172 8 8	894 6 10	477 12 10	144 3 6	505 13 11	115 12 5
Works for salt manufacture and storage { Repairs ..	3,218 10 4	308 8 9	359 13 5	1,179 10 2	71 15 0	108 12 6	922 0 8	29 0 0
Conveying and storing salt	2,671 15 11	756 7 2	289 3 4	903 5 9	448 1 9	566 12 2	529 6 1	100 0 0
Net miscellaneous expenditure on other heads, including salt-weighing machines	2,075 3 2	114 7 3	146 7 8	33 11 1	59 13 1	69 9 3	65 5 5	13 10 11
Total ..	88,776 0 10	5,409 8 6	7,626 9 3	18,961 10 1	13,258 12 4	4,509 12 1	15,035 13 10	3,403 10 11
Cost per maund of net quantity above shown as brought into store	0 1 10·2	0 1 9·2	0 1 10·4	0 1 10·2	0 1 10·9	0 1 9·0	0 1 10·3	0 1 4·8
Number of maunds of salt sold .. .. Mds.	419,078	..	..	84,[illegible]33	23,402	1,678	..	24,703
A. Cost of the same .. .. Rs.	48,455 14 3	No regular sales.	No regular sales.	9,820 6 0	2,791 2 9	183 8 6	No regular sales.	2,161 8 2
B. Average period of storage of the same .. Years, mths. and days.	0 5 15			0 9 20	0 8 21	3 8 18		0 10 13
C. Interest on cost at 4 per cent. .. .. Rs.	888 5 8			316 6 9	80 10 1	32 10 8		75 10 5
Total cost of salt sold (Lines A and C) .. Rs.	49,344 3 11			10,136 12 9	2,871 12 10	216 3 2		2,237 2 7
Cost per maund of salt sold .. Rs.	0 1 10·6			0 1 10·9	0 1 11·5	0 2 0·7		0 1 5·4

Items.	Merkanam extension (Karambalam).	Kandadu pans.	Védáranniyam extension.	Adirámpatnam extension.	Kattumavadi.	Vaippár.	Sevandakulam extension.
	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity manufactured ..	54,409	14,069	2,538	173	44,919	53,764	87,905
Gain by weighment ..	..	..	..	..	..	22	..
Miscellaneous ..	..	..	..	..	..	..	..
Total ..	54,409	14,069	2,538	173	44,919	53,786	87,905
Deduct wastage ..	10,534	..	..	..	5,349	503	168
Net quantity ..	43,875	14,069	2,538	173	39,570	53,283	87,737
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment ..	198 10 7	125 6 11	15 3 10	31 8 0	40 2 1	12 11 5	9 6 10
Payment to manufacturers ..	5,610 14 10	937 14 11	175 13 11	5 10 9	4,468 9 4	4,760 5 8	7,783 4 1
Works for salt manufacture and storage { Interest ..	355 6 11	194 11 2	473 13 7	253 6 1	371 0 3	1,439 8 10	574 1 7
Works for salt manufacture and storage { Repairs ..	530 0 5	202 13 10	185 6 11	321 13 2	62 5 10	231 0 0	509 2 7
Conveying and storing salt ..	317 6 2	82 1 1	207 5 0	1 12 0	..	592 12 0	1,663 1 2
Net miscellaneous expenditure on other heads, including salt-weighing machines ..	295 5 3	295 5 3	210 9 6	71 1 6	..	251 9 11	43 2 9
Total ..	7,307 12 2	1,838 5 2	1,268 4 9	685 3 6	4,942 1 6	7,287 14 10	10,582 2 3
Cost per maund of net quantity above shown as brought into store ..	0 2 7·9	0 2 1·0	* 0 7 11·9	* 3 15 4·4	0 1 11·9	0 2 2·2	0 1 11·1
Number of maunds of salt sold .. Mds.	39,786				72,429	10,334	
A. Cost of the same .. Rs.	6,610 4 5				9,015 14 5	1,410 2 3	
B. Average period of storage of the same .. Years, mths. and days.	0 2 21				0 6 8	0 1 10	
C. Interest on cost at 4 per cent. .. Rs.	58 12 1	No regular sales.	No regular sales.	No regular sales.	180 5 1	6 4 3	No regular sales.
Total cost of salt sold (Lines A and C.) .. Rs.	6,586 0 2				9,196 3 6	1,416 6 6	
Cost per maund of salt sold .. Rs.	0 2 8·2				0 2 0·3	0 2 2·3	

* The high cost is due to the very poor outturn of the factory during the year.

CHAPTER X.—QUALITY OF SALT.

Mode of selecting samples.

145. The selection of samples of salt from factories for chemical analysis was made in the manner described in paragraph 127 of the Administration Report for 1889–90.

Comparative results of analyses for the Presidency for two years.

146. Appendix L 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 M. The following abstract extracted from Appendix M shows comparative results for two years :—

Constituents.	1891. Government.	1891. Excise.	1892. Government.	1892. Excise.
	Per cent.	Per cent.	Per cent.	Per cent.
Sodium chloride	94·1	93·1	94·8	93·4
Magnesium chloride	2·1	2·7	1·9	2·4
Do. sulphate	0·6	0·7	0·5	0·6
Calcium salts	1·5	1·8	1·2	1·6
Insoluble matter	1·2	1·3	0·9	1·2

147. Generally speaking both the Government and excise salt showed an improvement in quality as compared with the results of 1891.

Quality of Government salt—
Ganjám.
Karasa extension.
Polavaram.
Merkanam extension.
Adirámpatnam extension.
Kattumavadi.
Vaippar.

148. The quality of salt produced in all Government factories, except those noted in the margin, shows an improvement over last year's. The salt of the Penuguduru and Vedaranniyam extensions and of the Lakshmi pans rank as the best in the Presidency, and that of Dugarazpatnam as the worst. The Ganjám salt, though chemically pure, was, the Deputy Commissioner says, not good in formation and colour. The salt of other factories was of fair average quality.

Quality of Excise salt—in the Chatrapur Sub-Division.

149. To turn to excise factories. The Surla salt in the Chatrapur Sub-Division deteriorated considerably in quality during the year, having evidently been scraped from overdense brine and sufficient attention not having been paid to the use of condensers. The attention of the local officers has been drawn to these defects.

in Chicacole,

150. In the Chicacole Sub-Division an improvement in quality is noticed in the Naupada and Calingapatam salt, especially in that of the former factory, while the salt of the other factories showed more or less deterioration, Kuppili salt being the worst. The local officers have been directed to give more attention to the improvement of the quality of the salt.

in Cocanada,

151. In the Cocanada Sub-Division the Penuguduru salt was good and might have been still better if more attention had been paid to the elimination of bitterns and the use of condensers. The salt at Jagannaikpur showed an improvement as compared with the previous year, but was heavier than that made at Penuguduru. The quality of salt at Mogalturru was comparatively inferior, due to the neglect of condensers and the scraping of dirty salt from overdense brine. The Assistant Commissioner has been directed to see that this defect is remedied in the current season.

in Masulipatam,

152. There was no manufacture at Manginapudi during the year under report. The Nizampatam factory again produced inferior salt, although there was an improvement over that of the preceding year.

in Nellore,

153. The quality of salt made in this Sub-Division showed a general improvement, except at Kanuparti, where a slight deterioration is noticeable, there being more of the magnesium salts and less sodium chloride. The local officers have been warned that increased attention to the production of good salt will be looked for in the current season.

in Chingleput,

154. All the factories in the Chingleput Sub-division, except Kattur, Vayalur and Merkanam, produced a better article than in the preceding year, that of the Tada, Covelong, Cheyur and Chunampet factories

being particularly good. But all the salts were more or less dirty, those of Cheyur and Merkanam being especially so. The salt of Merkanam contained more magnesium salts and more dirt than in the previous year. These results indicate want of attention to the elimination of bitterns and to careful scraping.

in Negapatam,

155. In the Negapatam Sub-Division the quality of excise salt showed a slight improvement so far as the percentage of sodium chloride and calcium salts was concerned. The salt manufactured in the Vedaranniyam and Adirámpatnam factories, though somewhat inferior to that made in the previous year, was still of good quality. The percentage of magnesium compounds in the salt of all the factories was high.

and in Tinnevelly.

156. The salt produced in the Tinnevelly Sub-Division was generally of very fair quality, that of the Mutturagunadapatnam, Levingepuram and Sevendakulam factories showing an improvement over the previous year. The Kayalpatnam and Arumuganeri factories showed considerable deterioration. Traces of neglect of condensers and of scraping from overdense brine are noticeable in most of the factories in the Sub-Division, and especially so in the two factories last referred to. It may be observed that Dr. Dhanakoti Raju, to whom the Arumuganeri and Kulasekarapatnam factories were leased out on condition of his introducing improved methods of salt manufacture, did nothing in that direction up to the close of the year under report. His explanation for this failure, together with the Board's remarks thereon, are now before Government—*vide* Board's Proceedings, dated 28th June 1893, No. 282.

Quality of Bombay and Madras salt compared.

157. Ten samples of Bombay salt imported on the West Coast were analysed during the year. The results of analysis of these samples are shown in the subjoined table. No samples of Goa salt were received for analysis as there were no imports of it into the Calicut Sub-Division during the year. 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 in this Presidency, are also given in the table. It will be seen that the quality of salt in the Vayalur, Ennore and Covelong Circle factories is inferior to that of the West Coast Bombay salt which also enjoys the advantage from a trade point of view of being much lighter.

		CHEMICAL ANALYSIS.							
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
		In-organic.	Organic.						
Bombay salt	Udipi Circle	0·650	0·110	95·348	1·647	..	0·025	2·187	0·033
		1·430	0·220	95·218	0·813	0·405	..	1·809	0·105
		0·590	0·080	93·094	2·882	..	0·626	1·944	0·754
		1·360	0·220	94·323	1·290	..	0·098	2·308	0·401
		1·340	0·340	93·693	1·668	0·155	..	2·480	0·324
	Mangalore Circle	1·210	0·170	95·401	0·299	0·832	..	1·896	0·192
		1·300	0·260	94·413	1·198	0·022	..	2·276	0·531
		0·910	0·220	94·168	2·011	..	0·326	1·701	0·664
		0·650	0·140	92·659	3·235	..	0·995	1·701	0·620
	Bellary Circle	0·750	0·220	94·467	2·268	0·108	..	1·809	0·378
		Salt manufactured at the factories of the Vayalur, Ennore and Covelong Circles.							
Kattur		0·967	0·107	93·002	2·754	..	1·239	1·336	0·595
Vayalur		1·207	0·153	93·284	2·727	..	0·391	1·782	0·456
Pulidiwak		0·933	0·140	92·667	2·831	..	1·324	1·620	0·349
Attiput		1·923	0·090	93·430	1·734	0·097	0·079	2·147	0·500
Vallur		1·020	0·115	93·966	2·088	0·273	0·510	1·668	0·334
Vadasamanjeri		1·167	0·120	91·205	3·620	..	1·829	1·701	0·385
Covelong		0·940	0·107	94·054	2·301	..	0·693	1·498	0·406

158. The efforts of the local officers to enable the salt produced in the factories in the Kistna District to compete successfully with the Bombay article at Warangal were not attended with any favorable results, although there was an increase of 36,000 maunds in the export trade of Pandraka salt to the Nizam's Dominions during the year. With a view to conform to the requirements of the Hyderabad market, where salt is sold by weight and where consequently heavy salt is in demand, instructions were given to the local officers to induce the licensees of the Manginapudi and Nizampatam factories to make hard and heavy salt on the deep irrigation system and also to point out to them the advantages to be gained by sifting and sizing the existing stocks of salt and storing heavy and light salt separately; but it was reported that the licensees were not only averse to any change in their system of manufacture and storage, but were also afraid of the extra expenditure entailed by the sizing operation. The Board therefore resolved upon issuing orders to try the special storage system in the Pandraka factory by way of example to licensees of the adjoining factories of the advantage of that system.

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

General results.

159. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the year in each Circle of the Presidency. Excluding unsuccessful searches, 31,816 cases affecting 18,719 persons, of which 27,267 cases with 18,340 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-Divisions.		Pending at the beginning of the year.		Reported during the year.		Total.		Increase or decrease in 1892–93 as compared with 1891–92.		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	1892–93	41	1	267	93	308	94	+ 66	— 69	+ 27·2	— 42·3
	1891–92	15	1	227	162	242	163				
Chicacole	1892–93	1,203	44	6,699	3,306	7,902	3,350	— 2,687	— 554	— 25·3	— 14·2
	1891–92	2,008	27	8,581	3,877	10,589	3,904				
Cocanada	1892–93	202	...	630	458	832	458	+ 23	+ 36	+ 2·8	+ 8·5
	1891–92	79	12	730	410	809	422				
Masulipatam	1892–93	193	2	402	295	595	297	— 54	+ 113	— 8·3	+ 61·4
	1891–92	115	..	534	184	649	184				
Nellore	1892–93	26	11	541	507	567	518	+ 61	+ 65	+ 12·0	+ 14·3
	1891–92	18	..	488	453	506	453				
Chingleput	1892–93	644	49	3,403	2,172	4,047	2,221	— 1,961	— 2,214	— 32·6	— 49·9
	1891–92	198	9	5,810	4,426	6,008	4,435				
Arcot	1892–93	209	40	1,779	1,076	1,988	1,116	+ 554	+ 135	+ 38·6	+ 13·7
	1891–92	34	12	1,400	969	1,434	981				
Negapatam	1892–93	248	60	6,101	5,178	6,349	5,238	+ 1,305	+ 983	+ 25·8	+ 23·1
	1891–92	169	37	4,875	4,218	5,044	4,255				
Tinnevelly	1892–93	170	22	3,116	2,371	3,286	2,393	+ 434	+ 265	+ 15·2	+ 12·4
	1891–92	179	17	2,673	2,111	2,852	2,128				
Erode	1892–93	408	7	2,262	1,535	2,670	1,542	— 873	— 484	— 24·6	— 23·9
	1891–92	316	21	3,227	2,005	3,543	2,026				
Calicut	1892–93	1,205	143	2,061	1,342	3,266	1,485	+ 209	+ 505	+ 6·8	+ 51·5
	1891–92	324	45	2,733	935	3,057	980				
Madras Town Circle.	1892–93	..	..	6	7	6	7	— 3	— 11	— 33·3	— 61·1
	1891–92	..	..	9	18	9	18				
Total	1892–93	* 4,549	379	27,267	18,340	31,816	18,719	— 2,926	— 1,230	— 8·4	— 6·2
	1891–92	3,455	181	31,287	19,768	34,742	19,949				

* Revised figure.

Decrease in detection.

160. It will be observed that, taking the Presidency as a whole, there was a decrease in the number of cases and persons dealt with during the year, the percentage of decrease being 8·4 in the number of cases and 6·2 in the number of persons. The decrease occurred chiefly in the Chicacole and Chingleput Sub-Divisions, and was due in the former to (1) heavy punishments awarded by the magistracy to salt offenders which had a deterrent effect, and (2) to the improved condition of the poorer laboring classes, and in the latter to smaller formation of spontaneous salt than usual. The variations in the several Subdivisions are dealt with below:—

Variation in detection in Chatrapur Sub-Division.

161. In the Chatrapur Sub-Division, there was a slight increase in the number of cases dealt with and a decrease in the number of persons involved therein. Neither was of any significance.

162. In the Chicacole Sub-Division the decrease is observable in every Circle except Anakapalle, and is due partly to the issue of demi-official instructions directing that leniency should be shown to offenders of the poorer classes during the prevalence of scarcity in the Sub-Division, and to the progress of the East Coast Railway which gave employment to a number of persons who would otherwise have engaged in the manufacture of illicit salt, and chiefly to the hearty co-operation of the magistracy. The increase in Anakapalle was only apparent and was caused by the revision of Circle limits.

in Chicacole,

163. *Cocanada Sub-Division.*—There was a decrease in the number of cases, due to the unusual rainfall which prevented salt formations.

in Cocanada,

164. In the Masulipatam Sub-Division there was an increase in the number of persons dealt with, though the number of cases reported showed a decrease. The decrease occurred chiefly in the number of undetected scrapings and is attributed to the heavy falls of rain in the months of January, February and March preventing efflorescence. The increase in persons is ascribed to the same cause, the heavy falls of rain necessitating the removal to the villages and houses of the stocks of spontaneous salt of the previous year buried in the open and thus facilitating the detection of cases.

in Masulipatam,

165. The increase in the Nellore Sub-Division was mainly in the Iskapalle Circle where it was the result of the personal exertions of the Assistant Inspector who alone detected nearly half the number of cases.

in Nellore,

166. The striking decrease in detection in all the Circles of this Sub-Division except Merkanam, where there was an increase in the number of cases and a decrease in the number of persons dealt with, is reported to be due to the wet season and consequent deficient formations of spontaneous salt.

in Chingleput,

167. The increase in the Arcot Sub-Division occurred principally in the Tirukkóyilúr Circle, where, owing to the energy of the Circle officer, a large number of cases was detected in the taluks of Tindivanam and Vriddhachalam, in which salt crime is always rife, and in which the lenient punishments awarded by the subordinate magistracy have failed to deter offenders.

in Arcot,

168. There was an increase in detection in all the Circles of the Negapatam Sub-Division except Villupuram, Nannilam and Negapatam, which was due to active supervision of the preventive staff. In the Vedaranniyam Circle, the number of cases was very much larger than for many years previously. This sudden increase is ascribed by the Deputy Commissioner to the relinquishment of the attempt to control, by means of the swamp line guard, admission to the great swamp, it having been decided that such control could not legally be exercised.

in Negapatam,

169. In the Tinnevelly Sub-Division the increase was chiefly noticeable in the Madura and Morekolam Circles and is attributed partly to efficient patrolling and partly to want of rain.

in Tinnevelly,

170. There was a general decrease throughout the Erode Sub-Division, except in the Erode Circle, where there was an increase due to the personal exertions of the Circle officer. In the North and South Trichinopoly Circles, there was a considerable falling off due in both the Circles to the unfavorable character of the season for the manufacture of earth-salt. Laxity of supervision is also reported to have contributed to this result in the South Trichinopoly Circle, and this will have the attention of the Deputy Commissioner.

in Erode;

171. In the Calicut Sub-Division there was a decrease in the number of cases reported and an increase in the number of persons involved. The decrease occurred in all the Circles of the Sub-Division except Tellicherry, and is attributed to the earlier setting in of the monsoon. The Deputy Commissioner, however, believes that the falling off was more probably due to the neglect of detective work by the Circle officers. This also will have his attention.

and in Calicut.

172. The following statement shows the disposal of the cases (including those pending on the 1st April 1892) which came before officers of the department during the year.

Disposal of Cases.

Sub-Division.		Pending at the beginning of the year and since reported during the year.		DISPOSAL BY THE OFFICERS OF THE DEPARTMENT. Released by Department. I. Infirm persons, pregnant women, and children.		II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1892 written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chatrapur ..	1892-93 ..	308	94	8	8	22	22	..	..	3	3	33	33	58	59	91	92	172	263	92	45	3
	1891-92 ..	242	163	7	7	36	36	..	..	6	6	49	49	110	112	159	161	41	201	162	41	1
Chicacole ..	1892-93 ..	7,902	3,350	325	326	1,053	1,054	4	4	27	27	1,409	1,411	1,894	1,897	3,303	3,308	3,744	(a) 7,065	3,326	637	24
	1891-92 ..	10,589	3,904	202	203	1,304	1,305	..	..	22	37	1,528	1,545	2,301	2,303	3,829	3,848	5,545	9,386	3,860	1,203	44
Cocanada ..	1892-93 ..	832	458	5	5	157	157	2	2	4	4	168	168	284	287	452	455	291	743	455	89	3
	1891-92 ..	809	422	6	6	149	149	1	3	19	21	175	179	230	234	405	413	193	607	422	202	..
Masulipatam ..	1892-93 ..	595	297	1	1	104	104	..	..	3	3	108	108	178	182	286	290	239	525	290	70	7
	1891-92 ..	649	184	4	4	77	79	3	3	..	..	84	86	92	94	176	180	278	456	182	193	2
Nellore ..	1892-93 ..	567	518	17	17	153	153	5	5	17	18	192	193	323	325	515	518	45	560	518	7	..
	1891-92 ..	506	453	6	6	116	118	12	15	12	12	146	151	286	291	432	442	48	480	442	26	11
Chingleput ..	1892-93 ..	4,047	2,221	75	76	346	347	6	7	30	38	457	468	1,693	1,708	2,150	2,178	1,439	(b) 3,619	2,210	428	11
	1891-92 ..	6,008	4,435	133	134	632	632	14	14	18	20	797	800	3,520	3,583	4,317	4,383	1,044	5,364	4,386	644	49
Arcot	1892-93 ..	1,988	1,116	31	35	94	97	2	2	13	18	140	152	930	950	1,070	1,102	826	(c) 1,903	1,109	85	7
	1891-92 ..	1,434	981	24	24	138	142	14	14	5	6	181	186	716	742	897	928	317	1,225	941	209	40
Negapatam ..	1892-93 ..	6,349	5,238	191	191	772	773	22	23	29	40	1,014	1,027	4,121	4,125	5,135	5,152	652	(d) 5,802	5,167	547	71
	1891-92 ..	5,044	4,255	217	218	1,040	1,041	31	31	35	41	1,323	1,331	2,845	2,850	4,168	4,181	614	4,795	4,194	(i) 248	60
Tinnevelly ..	1892-93 ..	3,286	2,393	41	41	291	291	4	4	16	21	352	357	2,007	2,007	2,359	2,364	706	(e) 3,068	2,367	(f) 217	25
	1891-92 ..	2,852	2,128	51	51	597	597	6	6	3	3	657	657	1,446	1,446	2,103	2,103	576	2,682	2,106	170	22
Erode	1892-93 ..	2,670	1,542	15	17	163	163	..	2	7	7	185	189	1,327	1,330	1,512	1,519	18	(g) 1,531	1,520	1,139	22
	1891-92 ..	3,543	2,026	20	20	285	285	9	12	7	8	321	325	1,690	1,690	2,011	2,015	1,120	3,135	2,019	408	7
Calicut ..	1892-93 ..	3,266	1,485	121	123	174	177	10	11	33	34	338	345	1,068	1,072	1,406	1,417	1,178	(h) 2,590	1,423	676	62
	1891-92 ..	3,057	980	49	50	128	129	10	10	32	33	219	222	612	614	831	836	1,020	1,852	837	1,205	143
Madras Town Circle.	1892-93 ..	6	7	..	..	..	..	..	..	1	2	1	2	5	5	6	7	..	6	7	..	..
	1891-92 ..	9	18	..	..	..	..	..	3	..	..	..	3	9	15	9	18	..	9	18	..	..
Total ..	1892-93 ..	31,816	18,719	830	840	3,329	3,338	55	60	183	215	4,397	4,453	13,888	13,947	18,285	18,400	9,310	27,675	18,484	4,140	234
	1891-92 ..	34,742	19,949	719	723	4,502	4,513	100	111	159	187	5,480	5,534	13,857	13,974	19,337	19,508	10,796	30,192	19,569	(i) 4,549	379

(a) Includes 18 cases with 18 persons written off as the accused absconded, &c., before inquiry.
(c) Do. 7 do. 7 do. do. do. do.
(f) Excludes 1 case with 1 person do. do. do.
(h) Includes 6 cases with 6 persons written off, &c.
(b) Includes 30 cases with 34 persons written off as the accused absconded, &c., before inquiry.
(d) Do. 15 do. 15 persons. (e) Includes 3 cases with 3 persons.
(g) Do. 1 case with 1 person written off, &c.
(i) Revised figure.

15

Departmental releases.

173. *Departmental releases under Head I (for being infirm persons, pregnant women and children).*—The total number of persons released under this head was 840 against 723 in the previous year. The increase is chiefly noticed in the Chicacole and Calicut Sub-Divisions, and is due in the former to the leniency shown to offenders on account of the scarcity. In the latter, it followed upon the increase in detection in the Tellicherry Circle.

174. *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).*—The total number of releases under this head (3,338) shows a decrease when compared with those of the preceding year (4,513), the proportion of these offenders to the total number under disposal being 17·8 per cent. against 22·6 per cent. in the preceding year. The decrease, which occurred chiefly in the Chicacole, Chingleput, Negapatam and Tinnevelly sub-Divisions, is reported to be due to Inspectors of certain circles in those Sub-Divisions having been invested with discretionary powers in the matter of releasing persons under this head—*vide* paragraph 179 of the Salt Administration Report for 1891–92.

175. *Release under Head III (on proof of ignorance or inadvertence).*—There is a large decrease under this head, the number being 60 against 111 in 1891–92.

176. *Release under Head IV (want of proof).*—There is a slight increase under this head, which occurred chiefly in the Chingleput and Tinnevelly Sub-Divisions. The releases in many cases were due to neglect of the arresting officers to secure satisfactory evidence for the prosecution.

Illegal arrests.

177. The annexed statement shows the number of cases in which arrests were declared illegal by the authority before whom they came up for adjudication or decision. It will be seen that all such arrests were made by departmental officers, who have been suitably dealt with.

Sub-Division.		By Department.	By Police.	By Village Magistrates.	Total.	Percentage to total number of cases disposed of.
		CASES.	CASES.	CASES.	CASES.	
Chatrapur	1892–93	..	..	..	..	..
	1891–92	2	..	..	2	1·3
Chicacole	1892–93	1	..	..	1	0·03
	1891–92	6	..	..	6	0·2
Cocanada	1892–93	..	..	..	..	..
	1891–92	1	..	..	1	0·2
Masulipatam	1892–93	..	..	..	..	..
	1891–92	..	..	..	..	..
Nellore	1892–93	7	..	..	7	1·3
	1891–92	2	..	..	2	0·5
Chingleput	1892–93	4	..	..	4	0·2
	1891–92	..	..	..	..	..
Arcot	1892–93	..	..	..	..	..
	1891–92	..	..	..	..	..
Negapatam	1892–93	3	..	..	3	0·05
	1891–92	9	..	..	9	0·2
Tinnevelly	1892–93	1	..	..	1	0·03
	1891–92	..	..	..	..	..
Erode	1892–93	..	..	..	..	..
	1891–92	2	..	..	2	0·1
Calicut	1892–93	9	..	..	9	0·3
	1891–92	11	..	..	11	1·3
Total	1892–93	25	..	..	25	0·1
	1891–92	33	..	..	33	0·2

There was a decrease of 24 per cent. in the total number of illegal arrests as compared with the previous year, which is satisfactory.

Pendency of cases before Inspectors.

178. Thirteen thousand eight hundred and eighty-eight cases or 43·6 per cent. of the total number of cases under disposal were sent for trial by Inspectors during the year against 13,857 or 39·9 per cent. in 1891–92. The number of cases pending before officers of the department on the 31st March 1893 was 4,140 or 13·0 per cent. of the total number of cases under disposal during the preceding 12 months against 4,549 or 13·1 per cent. on the corresponding date in 1891–92. But as the bulk of these cases were 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:—

Sub-Division.	1891–92. Persons.	1892–93. Persons.
Chatrapur	1	2
Chicacole	44	24
Cocanada	...	3
Masulipatam	2	7
Nellore	11	...
Chingleput	49	11
Arcot	40	7
Negapatam	* 60	71
Tinnevelly	22	25
Erode	7	22
Calicut	143	62
Total	* 379	234

* Revised figure.

Thus the total number of persons awaiting inquiry at the end of 1892–93 showed a satisfactory decrease, being only 1·2 per cent. of the total number of persons under disposal against nearly 2 per cent. last year. Considering the number of cases dealt with in the several Sub-Divisions, the proportion is satisfactory.

Duration of cases before Inspectors.

179. Appendix O 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 234 persons whose cases were pending, the cases of 132 had been pending less than one month, those of 48 for more than one month but less than three months, and those of 54 for more than three months. The general average duration of cases was six days during the year against eight days in the preceding year for ordinary cases. In the following circles the average duration of ordinary cases was 15 days or more:—

Circles.	Days.	Circles.	Days.
Manginapudi	21	Conjeeveram	40
Nizampatam	16	Erode	18
Bellary	35	Udipi	30
Cuddapah	79	Calicut	15
Vellore	16	Ponnáni	15

180. The delay in the disposal of cases in the Manginapudi Circle is explained by the Inspector to be due to the want of an Assistant Inspector empowered to dispose of cases. One of his assistants has recently been invested with such power and it is hoped that greater promptitude will be shown in the disposal of cases in future. The delay in Nizampatam is attibuted to the change of officers in the circle. The high average in the Bellary Circle was due to the small number of cases being spread over a large area. In the Cuddapah Circle, the heavy duration is due to the inefficiency and general neglect of the Circle officer who has since been reduced, and removed from the circle. In the Vellore Circle the slight increase is due to the Inspector having been chiefly engaged in the Tree-tax areas. The high average in the Conjeeveram Circle is due to the general apathy of the Inspector, who has been removed from the circle. In the Erode Circle the high average duration is attributed to the illness of the Circle officer. The delay in the Udipi Circle is attributed to dilatoriness on the part of the Inspector who has been warned by the Deputy Commissioner. The delay in the Calicut and Ponnáni Circles has not been explained; but there has been considerable improvement in the right direction. On the whole, cases were more promptly dealt with than in the previous year, and this was due to the fact that more Assistant Inspectors were empowered to dispose of cases.

Proportion of cases sent for trial.

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

Item.	1891-92. Number.	1891-92. Percentage.	1892-93. Number.	1892-93. Percentage.
	CASES.		CASES.	
Departmental releases	5,480	18·2	4,397	15·9
Sent for trial	13,857	46·0	13,888	50·3
Undetected scrapings written off .. .. } Undetected cases written off	10,796	35·8	9,310	33·8
Total ..	30,133	100·0	* 27,595	100·0

* Excludes 80 cases in which the persons concerned either died or absconded before inquiry.

Classification of offences.

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

Sub-Division.		I Illicit removal of salt from a factory; i.e., removal without or in excess of an authorized permit.	II Manufacture of contraband salt (other than saltpetre).	Possession of: III Salt illicitly removed from a factory.	IV Salt illicitly imported by land.	V Salt illicitly imported by sea.	VI Illicitly manufactured salt.	VII Spontaneous or swamp salt.	VIII Earth salt.	IX Contraband salt-earth.	Offences relating to saltpetre: X Relating to edible salt.	XI Refining saltpetre without license.	XII Other offences.	XIII Other offences against the salt laws.	Total.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.
Chatrapur ..	1892-93.	2	6	1	..	..	..	26	34	15	..	..	..	7	91
	1891-92.	..	30	3	..	..	..	27	20	75	1	..	..	3	159
Chicacole ..	1892-93.	..	556	1	..	..	118	197	38	2,358	..	..	..	35	3,303
	1891-92.	..	732	..	..	..	..	134	99	2,864	..	..	..	..	3,829
Cocanada ..	1892-93.	..	..	..	..	..	..	29	80	333	..	..	..	10	452
	1891-92.	..	..	16	..	..	..	28	80	269	..	..	..	12	405
Masulipatam.	1892-93.	..	25	..	..	..	..	207	9	45	..	..	..	..	286
	1891-92.	..	7	..	..	..	..	97	33	38	..	..	1	..	176
Nellore ..	1892-93.	..	8	..	..	..	4	367	19	107	..	..	..	10	515
	1891-92.	..	23	..	..	..	..	307	20	82	..	..	..	..	432
Chingleput..	1892-93.	..	503	5	..	..	64	971	68	539	..	..	..	..	2,150
	1891-92.	..	72	..	..	..	5	3,165	149	893	..	..	..	33	4,317
Arcot ..	1892-93.	..	212	..	..	..	..	29	398	431	..	..	..	..	1,070
	1891-92.	..	49	..	..	..	..	275	251	322	..	..	..	..	897
Negapatam..	1892-93.	..	..	..	294	..	..	189	2,283	1,997	..	2	..	370	5,135
	1891-92.	..	..	..	255	..	..	252	1,741	1,703	..	2	..	215	4,168
Tinnevelly..	1892-93.	..	6	..	..	..	..	427	1,476	423	10	1	1	15	2,359
	1891-92.	..	45	..	..	..	..	301	1,290	415	14	..	5	43	2,108
Erode ..	1892-93.	..	..	..	..	..	..	..	1,093	186	105	4	10	114	1,512
	1891-92.	..	..	..	1	..	8	..	1,437	353	78	..	12	127	2,011
Calicut ..	1892-93.	..	3	..	19	..	16	12	242	934	6	..	..	174	1,406
	1891-92.	..	..	1	..	..	61	4	210	545	..	..	1	9	831
Madras Town Circle.	1892-93.	..	..	..	..	..	..	6	..	..	..	..	..	..	6
	1891-92.	..	..	..	..	..	..	9	..	..	..	..	..	..	9
Total ..	1892-93.	2	1,319	7	318	..	202	2,460	5,740	7,368	121	7	11	735	18,285
	1891-92.	..	958	20	256	..	69	4,599	5,330	7,559	93	2	19	432	19,337

It will be seen that the bulk of the cases relates to the possession of spontaneous salt, earth-salt and salt-earth. Cases of possession of brine with evidence of manufacture are shown in the statement under Head II "manufacture of contraband salt;" the increase under this head mainly occurred in the Chingleput and Arcot Sub-Divisions, due apparently to an error in the classification of offences adopted by Circle officers. There was a large decrease under Head VII "possession of spontaneous or swamp salt," which occurred chiefly in the Chingleput Sub-Division and which, as already stated, was due to the comparatively small formations of spontaneous salt.

Disposal of cases by Magistrates.

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

Sub-Division.		Pending trial on 1st April 1892 and since sent up for trial up to 31st March 1893. Cases.	Persons.	Convicted. Cases.	Persons.	Acquitted. Cases.	Persons.	Balance remaining for disposal on 31st March 1893. Cases.	Persons.
1		2	3	4	5	6	7	8	9
Chatrapur	1892-93 ..	59	60	53	54	5	5	1	1
	1891-92 ..	113	116	110	112	2	3	1	1
Chicacole	1892-93 ..	2,157	2,161	1,969	1,972	7	8	(a) 162	162
	1891-92 ..	2,669	2,671	2,399	2,400	7	7	263	264
Cocanada	1892-93 ..	298	302	279	283	2	2	(b) 16	16
	1891-92 ..	241	245	225	227	2	3	14	15
Masulipatam	1892-93 ..	214	218	206	210	2	2	6	6
	1891-92 ..	107	109	69	71	2	2	36	36
Nellore	1892-93 ..	341	343	333	334	5	6	3	3
	1891-92 ..	286	291	252	254	16	19	18	18
Chingleput	1892-93 ..	2,052	2,069	1,896	1,909	76	79	80	81
	1891-92 ..	3,644	3,708	3,264	3,325	21	22	359	361
Arcot	1892-93 ..	1,023	1,053	927	951	18	24	78	78
	1891-92 ..	782	809	686	701	3	5	93	103
Negapatam	1892-93 ..	4,405	4,409	4,026	4,029	41	42	(c) 336	336
	1891-92 ..	3,091	3,096	2,768	2,772	36	37	284	284
Tinnevelly	1892-93 ..	2,094	2,094	1,967	1,967	4	4	123	123
	1891-92 ..	1,539	1,539	1,442	1,442	2	2	87	87
Erode	1892-93 ..	1,562	1,565	1,461	1,464	5	5	95	95
	1891-92 ..	1,905	1,905	1,667	1,667	2	2	235	235
Calicut	1892-93 ..	1,276	1,280	650	650	11	12	(d) 615	618
	1891-92 ..	761	763	535	536	18	19	208	208
Madras Town Circle..	1892-93 ..	5	5	5	5	..	..	..	..
	1891-92 ..	9	15	9	15	..	..	..	..
Total ..	1892-93 ..	15,486	15,559	13,772	13,828	176	189	1,515	1,519
	1891-92 ..	15,147	15,267	13,426	13,522	111	121	1,598	1,612

(a) Exclusive of 19 cases with 19 persons written off.
(b) Do. of 1 case with 1 person do.
(c) Do. of 2 cases in which the persons died before inquiry, written off.
(d) Do. of 1 case with 1 person written off.

Acquittals.

184. The percentage of acquittals to the total number of cases before the magistracy was 1·1 against ·7 per cent. in the preceding year. The increase of ·4 per cent. was caused by the large number of cases acquitted in the Vayalur and Tada Circles of the Chingleput Sub-Division on account of imperfect inquiry for which the officers responsible were reprimanded. In Tada 21 cases of possession of salt-earth for illicit manufacture of salt were detected within the limits of the Maderpauk Division of the Kalahasti Zemindari and were convicted by the second-class Magistrate of Maderpauk, but, on a reference made to the High Court by the District Magistrate of North Arcot, the convictions were set aside on the ground that possession of salt-earth had not been declared to be contraband salt within that tract. There was a slight increase in the percentage of convictions, which was 88·9 against 88·6 in 1891-92.

185. Taking into account only cases actually disposed of, the total percentage of acquittals in each of the last 10 years is as shown below :—

1883–84	5·9	1888–89	0·6
1884–85	4·1	1889–90	0·6
1885–86	[illegible]	1890–91	0·6
1886–87	[illegible]	1891–92	0·8
1887–88	[illegible]	1892–93	1·2

Pendency of cases before Magistrates.

186. The total number of cases pending before the magistracy at the end of 1892–93 was 1,515 against 1,598 in the preceding year, showing a decrease of 83 cases. The pendency in Calicut seems unduly high, and is ascribed to the increased number of cases dealt with in the Tellicherry Circle. The Deputy Commissioner has addressed the District Magistrate on the subject.

Rewards.

187. The amounts granted as rewards in each Sub-Division are shown below :—

Sub-Division.	1891–92.	1892–93.
Chatrapur	266	866
Chicacole	4,956	5,414
Cocanada	837	1,821
Masulipatam	407	1,855
Nellore	1,049	1,702
Chingleput	9,816	4,365
Arcot	1,574	3,046
Negapatam	6,387	6,189
Tinnevelly	2,885	3,255
Erode	7,645	6,692
Calicut	7,147	4,564
Total ...	42,969	39,769

It will be seen there was a decrease of Rs. 3,200 in the total amount of rewards granted. The decrease was chiefly in the Chingleput and Calicut Sub-Divisions, and was due in the former to the decrease in the number of cases and in the latter to some of the rewards granted not having been disbursed within the year.

188. 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 is nearly the same as in last year. In most of these cases convictions were obtained. Nó serious injuries were received by any of the persons assaulted.

Assault on officers.

Sub-Division.	1891–92.	1892–93.
Chicacole	2	5
Cocanada	3	1
Nellore	2	...
Chingleput	15	5
Arcot	1	1
Negapatam	7	14
Tinnevelly	..	2
Erode	2	3
Calicut	2	4
Total ..	34	35

False personation.

189. There were two cases of false personation during the year under report, both of which occurred in the Negapatam Sub-Division. The persons were in no way connected with the department, and personated a Sub-Inspector of the Salt and Abkári Department with a view apparently to obtain illegal gratification; they were, however, soon detected, and on conviction were sentenced to 15 days and 5 months rigorous imprisonment respectively.

Contraband articles dealt with.

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

Sub-Division.	Salt.			Spontaneous salt.			Earth-salt.			Salt-earth.			Saltpetre.			Brine.		
	I. MDS.	S.	T.	I. MDS.	S.	T.	I. MDS.	S.	T.	I. MDS.	S.	T.	I. MDS.	S.	T.	I. MDS.	S.	T.
Chatrapur		..		12	16	49	1	0	9⅝	16	30	4	2	30	0	1	11	60⅓½
Chicacole	3	3	25	63	19	64	5	26	34	990	26	35		..		74	4	35½
Cocanada	0	25	65	4	29	14⅛	10	7	38½	189	9	19⅛		..		11	36	5½
Masulipatam		..		150	10	71⅛	0	34	44	15	2	11		..		2	29	29
Nellore		..		78	25	66⅛	0	11	32	25	35	30		..		5	12	10
Chingleput	13	27	56	771	24	53½	9	32	11	241	26	24		..		16	26	36
Arcot		..		50	30	34	72	4	19⅛	357	9	41		..		39	32	13
Negapatam	7	35	33½	74	14	10	320	22	⅛	788	12	58	1	8	20	101	37	78⅛
Tinnevelly		..		97	13	16⅛	81	3	75⅛	93	20	6	13	14	47	10	30	32
Erode	6	29	9⅓		..		117	35	62¼	104	25	13	1	27	37	29	23	1
Calicut	0	10	51	0	8	78	47	3	57¼	338	31	54		..		25	18	6
Madras Town Circle		..		0	14	40		..			..			..			...	
Total 1892–93	33	12	0	1,304	8	17⅛	666	21	64¼	3,161	28	55⅛	19	0	24	319	21	66½
Total 1891–92	24	25	18¾	2,903	34	3½	694	14	52¾	3,212	27	64⅛	8	39	1	303	38	53¼

The only head under which there was a marked variation as compared with last year was "spontaneous salt," the decrease in which was chiefly in the Chingleput Sub-Division and was due to deficient formations.

Preventive operations in Pudukkóttai

191. The results of the operations of the Salt Preventive force in the Pudukkóttai State are embodied in the following statement :—

	Pending on 1st April 1892 and since reported up to 31st March 1893.		Disposal by Departmental officers. Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Disposal by the Magistracy. Pending on 1st April 1892 and since sent for trial up to 31st March 1893.		Convicted.		Acquitted.		Balance.		Average duration of cases disposed of. Number of cases.	Average number of days taken for the disposal of each case.	Fines imposed. Total amount.	Average per head.
	Cases.	Persons.	Cases.	Persons.	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	18	19	20	21	22
																					RS. A. P.	RS. A. P.
1892–93.	945 (a) 1,104	973	132	160	800	810	(b) 941 (a) 1,104	970	4	3	865	876	811	822	10	10	44	44	932	4	983 8 0	1 3 2
1891–92.	1,077 (a) 1,345	1,096	189	205	875	886	(c) 1,066 (a) 1,345	1,091	11	5	901	912	826	832	10	14	65	66	1,064	4	1,250 12 0	1 8 1

Classification of offences. I. Possession of Salt-earth. Released by Department.	I. Sent for trial.	II. Possession of Earth-salt. Released by Department.	II. Sent for trial.	III. Possession of Brine. Released by Department.	III. Sent for trial.	IV. Possession of Salt-earth and Earth-salt. Released by Department.	IV. Sent for trial.	V. Possession of Salt-earth and Brine. Released by Department.	V. Sent for trial.	VI. Possession of Earth-salt and Brine. Released by Department.	VI. Sent for trial.	VII. Possession of Salt-earth, Earth-salt and Brine. Released by Department.	VII. Sent for trial.	Total. Released by Department.	Total. Sent for trial.	Establishment employed. Inspectors.	Sub-Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.						
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
																					RS.
63	230	25	149	62	800	..	4	9	110	..	12	1	5	160	810	6	1	15	72	94	10,512
50	212	24	157	117	348	1	10	9	122	1	30	3	7	205	886	6	..	15	72	93	10,200

(a) Undetected scrapings written off.
(b) Includes 9 cases written off.
(c) Includes 2 undetected cases written off.

192. Excluding 1,104 cases of undetected scrapings, the number of cases and the number of persons involved were 945 and 978 respectively against 1,077 and 1,096 in the previous year. The decrease is attributed by the Salt Superintendent of Pudukkóttai to frequent inspection of houses and suspected localities rendered possible by the small size of each Inspector's range.

The number of undetected scrapings observed still continues, however, to be large, which shows that earth-salt manufacture has not yet been suppressed in the State. Offences against the Salt laws are reported to be particularly rife in the northern and eastern portions of the State, where the inhabitants (Kallars) are of refractory character.

193. Of the 978 persons involved, 160 were released after warning and 810 were sent for trial. The cases of only 3 persons were pending at the end of the year.

194. Of the persons sent for trial, only 10 or 1·2 per cent. were acquitted against 1·5 per cent. in 1891–92.

195. The incidence of fines imposed on offenders was Rs. 1–3–2 per head against Rs. 1–8–1 in the preceding year.

196. The average duration of cases was the same as in the two preceding years.

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

	1891–92.			1892–93.		
	I. MDS.	S.	T.	I. MDS.	S.	T.
Salt-earth	156	21	18	53	23	44
Earth-salt	9	30	5	4	11	20
Brine	36	0	1	8	3	74

197. There were no cases of illegal arrests by, or of assault upon, the officers of the department.

198. The conduct of the Preventive officers is reported to have been satisfactory, except in the case of one Inspector, who is said to have been removed from service for submitting false reports. The retail prices of salt in the State varied from 10 to 12 measures per rupee.

CHAPTER XII.—FISH-CURING.

Results of fish-curing operations.

199. The following statement, abstracted from Appendix P, embodies the results of the fish-curing operations during the year under report as compared with those of the previous year:—

Sub-Divisions.		Number of yards at the end of the year.	Number of applications.	Weight of fish brought for operation.	Weight of salt sold.	Value of salt sold.	Quantity of salt sold to each maund weight of fish.	Expenditure incurred by Government.
				MDS.	MDS.	RS.	LBS.	RS.
Chatrapur	1892–93 ..	11	19,275	38,402	3,816	1,946	8·17	2,234
	1891–92 ..	12	14,007	39,785	3,945	1,974	8·15	2,225
Chicacole	1892–93 ..	23	53,168	108,856	10,911	5,346	8·24	4,232
	1891–92 ..	23	40,273	92,592	9,267	4,498	8·23	4,066
Cocanada	1892–93 ..	9	21,190	42,761	5,544	3,259	10·66	2,414
	1891–92 ..	9	22,756	41,424	6,029	3,347	11·97	2,654
Masulipatam	1892–93 ..	5	5,722	5,878	1,142	606	15·98	951
	1891–92 ..	6	7,362	7,680	1,447	761	15·50	1,090
Nellore	1892–93 ..	11	7,132	19,008	2,272	1,139	9·83	2,342
	1891–92 ..	11	12,790	35,025	4,062	2,031	9·54	2,353
Chingleput	1892–93 ..	10	27,741	56,755	7,583	2,955	10·62	2,850
	1891–92 ..	12	27,597	67,916	9,639	3,729	11·68	2,785
Negapatam	1892–93 ..	13	14,053	36,974	6,083	2,972	13·53	2,676
	1891–92 ..	13	13,430	35,997	6,273	2,996	14·33	2,687
Tinnevelly	1892–93 ..	16	27,286	117,208	18,433	9,670	12·94	5,266
	1891–92 ..	16	22,679	133,965	20,495	10,814	12·58	5,970
Calicut	1892–93 ..	38	125,979	797,158	104,683	94,174	10·80	25,186
	1891–92 ..	38	130,341	837,603	113,943	85,457	11·19	35,168
Total ..	1892–93 ..	136	301,546	1,223,000	160,467	122,067	10·76	48,151
	1891–92 ..	140	291,235	1,291,987	175,100	115,607	11·15	58,998

In Chatrapur.

200. In the Chatrapur Sub-Division, there were 11 yards * at work during the year, including the yard at Peddakarivanipalem opened last year. The Rambha yard was ordered to be closed, operations being insignificant and no prospect of improvement. There was a slight decrease in operations in the Sub-Division as a whole, the decrease being chiefly in the yards noted in the margin † and due to the increased demand for raw fish in the neighbourhood. The proportion of salt issued to fish cured was nearly the same as in last year. The increase in expenditure was slight and calls for no remarks.

* Ganjám—3.
Surla—8.

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
† Gopalpur	4,993	2,160
Markandi	5,701	2,215
Sonapur	8,206	5,246

in Chicacole,

201. In the Chicacole Sub-Division, there was no change in the number of yards. Operations showed a satisfactory increase as compared with the preceding year, which was due to (*a*) good catches of fish and a good fishing season, (*b*) some of the fishermen who emigrated to Rangoon, &c., during the scarcity of the preceding year, having returned to their homes during the year under report. The prosecutions under the Municipal Act instituted last year against fish-curers who "dried" their fish, after soaking in sea-water, at their homes, resulted in the discontinuance of the above practice and in a large increase in consequence in fish-curing operations. The only yards in which operations showed a decrease were those noted in the margin.‡ The decrease at Pundi was due to the fish-curers of the Dokkalapadu yard curing their fish themselves instead of selling it to the Pundi curers as in the previous year. The falling off at Kottarevu was due to increase of trade in fresh fish with the neighbouring villages, while that at Montgomeeripeta was due to the fishermen being occupied in agriculture after the copious rains of the year under report. The decrease in the other two yards was due to bad weather and to the employment afforded by the Railway works during the latter part of the year. The proportion of salt issued was almost the same as in last year. The increase in expenditure was under "establishment" and was due to the entertainment of the full sanctioned establishment at several of the yards.

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
‡ Pundi	8,293	8,195
Kottarevu	1,965	1,747
Montgomeripeta	14,441	12,035
Raziapeta	2,642	1,403
Pentakota	2,338	2,135

in Cocanada,

202. The number of yards available for work in the Cocanada Sub-Division remained the same as in the preceding year. The operations in the Sub-Division showed a slight increase, but the marginally-noted yards § showed a decrease. There was a marked increase in the Uppada yard, but it was counterbalanced by a corresponding decrease at the adjacent yard at Konappapeta. The slight decrease at Gandimoga was attributed to the prevalence of cholera in the locality. The striking decrease at the Narsapur yard is ascribed mainly to the silting up of the Vashista branch of the Gódávari, where the fish are caught, and partly to emigration to Rangoon. The operations at the Antervedi yard having continued gradually to fall off, the abolition of that yard and of Pandi, where operations have been equally insignificant, was recommended by the Board, but was not sanctioned till after the close of the year under report. The

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
§ Konappapeta	11,787	8,479
Gandimoga	2,542	2,454
Narsapur	840	335
Mogaltur	1,729	1,660
Antervedi	397	317

average proportion of salt used in the Sub-Division showed a decrease of 1·31 lbs. as compared with the previous year (10·66 against 11·97 lbs.), which was due to the stricter supervison exercised.

203. Owing to the abolition of the Pallipalem yard in the Manginapudi Circle—sanctioned in G.O., dated 22nd July 1892, No. 3315, Revenue,

in Masulipatam,

the number of yards worked in the Masulipatam Sub-Division during the year under report was reduced to five. With the exception of the Nizampatam yard, where there was an increase in operations, all the yards in the Sub-division showed a decrease* which was due to (a) employment of fishermen in cultivation on the early setting in of the rains, (b) floods in the Kistna and consequent inaccessibility from the mainland of the Surlagondi and Lankavanidibba yards situated at the mouths of the river, and (c) cholera. The increase at Nizampatam was due to absence of other occupation for the fishermen. The proportion of salt issued was 15·98 against 15·50 in the preceding year. The Assistant Commissioner considers this normal, but with further experience gained by the fishermen and stricter supervision of the yard, the Board hopes for a further reduction. The decrease in expenditure during the year is due to the abolition of the Pallipalem yard and to the decrease in operations.

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
* Chinnagollapalem	694	661
Surlagondi	1,004	848
Lankavanidibba	960	584
Kottapalem	3,077	1,714

204. The number of yards in the Sub-Division was 11, as in the previous year,

in Nellore,

but there was a considerable † falling off in operations. The decrease was due to (a) unfavorable weather and (b) increased demand for raw fish, and occurred in the majority of the yards as shown in the margin.‡ The proportion of salt used was almost the same as in the previous year.

—	Fish brought to the yards.	Salt issued.
	MDS. S.	MDS. S.
† 1891–92	35,025 11	4,061 20
1892–93	19,008 8	2,271 32

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
‡ Kottapatam	1,344	196
Pakala	3,356	96
Chakicherla	3,410	1,743
Pattapalem	2,186	273
Ponurpalem	1,336	300
Maipad	4,071	1,573
Kodur	3,151	1,070
Kottapatam	6,078	2,600
Kondurpalem	5,299	4,805

205. During the year under report, four temporary yards in

In Chingleput.

the Merkanam Circle—Mudaliarkuppam, Karpanikuppam, Merkanam and Kunnimedu—were abolished and were replaced by two other temporary yards, viz., Anumanthai and Kadapakkum. Owing, however, to delay in the execution of the necessary works, these two yards did not begin operations until January and March last respectively. The operations in the Sub-Division showed a slight decrease when compared with the previous year, which is attributed to (i) unfavorable weather, (ii) strict and constant supervision by superior officers and (iii) the increased sales of raw fish at Madras, to which place the fish caught at Kattiwak and Pulicat were sent, partly for local consumption and partly for transport by rail to Bangalore, &c. The proportion of salt issued to each maund of fish cured was 10·62 lbs. against 11·68 lbs. in the previous year, the decrease being attributed to stricter supervision. The increase in expenditure was partly under "Buildings," due to the construction of two new fish-curing yards at Anumanthai and Kadapakkum and to the extension of the Pulicat and Sathankuppam yards, and partly under establishment, due to the retention of the peons in three fish-curing yards of the Vayalur Circle throughout the year instead of for six months.

206. In the Negapatam Sub-Division 13 yards were available for work as in the year

in Negapatam,

previous. The Muttupet yard was transferred from the Vedaranniyam to the Adirampatnam Circle, owing to its proximity to the Thambikkanallavankottai factory, the Assistant Inspector of which place could more easily supervise its operations. There was a slight increase in operations in the Sub-Division, but the marginally-noted yards * showed a decrease, due to unfavorable weather and to the increased demand for fresh fish in the neighbourhood of the yards. There was a very large increase in the Muttupet yard due to (i) trifling operations in 1891–92, on account of the temporary closure of the yard in consequence of a disagreement between the fishermen curers and the lessee of the *Wodagu* (salt water lagoon) and (ii) the relinquishment by Government during the year under report of the right of leasing the privilege of fishing in the *Wodagu*, and the consequent breaking down of the lessee's monopoly therein. The average proportion of salt issued to fish cured in the Sub-division showed a slight decrease from 14·33 lbs. in 1891–92 to 13·53 lbs. in 1892–93, but the proportion in the marginally-noted yards † was very high. The high average in those yards is reported to be partly due to the difference in the methods of curing and partly to the large quantity of hard-fleshed kinds of fish-cured. The decrease under expenditure was slight and calls for no remarks.

—	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
* Fort St. David	1,789	1,532
Prathabaramapuram	1,019	712
Arcot thorai	1,949	1,914
Point Calimere	1,642	1,120
Adirampatnam	5,975	3,765
Malliapatnam	7,476	2,474
Sethubava chatram	2,237	1,597

	LBS.
† Arcot thorai ..	14·22
Point Calimere ..	15·66
Adirampatnam ..	18·04
Malliapatnam ..	18·44
Sethubavachatram.	19·56
Krishnajipatnam..	20·10

207. There was no change in the number of yards at work in the Sub-Division,

in Tinnevelly,

but operations showed a decrease as shown in the margin ‡ which was due to a bad fishing season. Taken collectively, the yards south of Tuticorin show a decrease, while those north of this port show an increase in operations, due presumably to fish changing their feeding grounds. The decrease occurred in the yards noted in the margin.§ All the yards worked nearly throughout the year except the Thalai yard where, owing to the refractoriness of the curers in refusing to pay rent for the use of the yard, in accordance with the terms of their agreement, and also to keep the buildings and fences in proper repair, the closure of the yard was ordered as a temporary measure. The average proportion of salt issued in the Sub-Division was 12·94 lbs. against 12·58 lbs. in the last year. Taking the yards individually the proportion is rather high in the yards of the Vattanam and Kuttanguli Circles and is ascribed to the large size of the fish cured in those yards.

	Fish cured.
	MDS.
‡ 1891–92 ..	133,965
1892–93 ..	117,208
Difference ..	16,757

Yards.	Fish brought to the yards.	
	1891–92.	1892–93.
	MDS.	MDS.
§ Attenkarai *cum* Nadupad ..	25,997	24,531
Mukkur	9,129	9,046
Pinnakayal	5,288	4,697
Alandalai	5,301	3,629
Manapad	1,814	1,452
Thalai	5,505	3,234
Uvari	14,449	11,033
Idinthakarai	25,345	15,015
Kuttapuli	6,679	6,488

208. At the beginning of the year there were 38 fish-curing yards at work in this

in Calicut,

Sub-Division. During the year, the Shiroor yard in the Udipi Circle was closed and the Mannalamkannu yard in the Ponnáni Circle was opened. With a view to the better supervision of the more important yards, five Sub-Inspectors were newly entertained and placed in charge instead of Petty Officers. The establishment of six of the yards was also strengthened and sanction was accorded to the permanent employment of such of the establishment in the other yards as was employed for only part of the year. In this Sub-

Division also there was a decrease in operations as compared with the previous year. The marginally-noted yards,* however, showed an increase. The increase in the case of Malpe and Hangarkotta yards in the Udipi Circle is due in the former to the orders of the Board forbidding the admission of Ratnagiri curers to other yards than Malpe in South Canara district, and in the latter to the stoppage of the strike among curers which was the cause of the decrease in the previous year. The large increase in the yards of Tellicherry, Madakarai, Badagara Quilandy, Calicut, North and South, Perpenangadi, Vadanapalle and Kurikuzhi is due to their comparative freedom from small-pox and cholera during the year. The large increase in Beypore South, was due to the small scale of the operations of the previous year, when the yard was washed away by the sea. The Tellicherry and Tanur yards,† which in point of importance respectively occupied the first and second places in the Presidency in 1890–91, and which changed places in the following year, resumed their original rank during the year under report. The yards which come next in importance, and in which more than 25,000 maunds of fish were cured, are shown in the margin.‡ The average quantity of salt required per maund of fish cured was 10·80 lbs. against 11·19 lbs. in the previous year. There was a decrease in the proportion of salt in all the Circles of the Sub-Division except Udipi and Ponnáni, and this is due to the more correct maintenance of yard accounts and frequent supervision by superior officers of the Department. To some extent the decrease is due to the price of salt having been raised for the second half-year and to the consequent inclination on the part of the curers to be economical in its expenditure. There was a decrease § in expenditure under Works and Contingencies and a slight increase under Establishment, resulting in a net decrease under total expenditure. No expenditure was incurred during the year under the head "Buildings," as under Board's Proceedings, dated 13th July 1892, No. 384, recorded in G.O., dated 30th August 1892, Mis. No. 3869, the construction and repairs of all buildings in the fish-curing yards were left to the curers themselves. The slight increase under establishment was due to the entertainment towards the close of the year of certain additional Sub-Inspectors for the charge of yards. The decrease of Rs. 2,250 under contingencies followed upon the general falling off in operations.

Yards.	Fish brought to the yards. 1891–92.	1892–93.
	MDS.	MDS.
* Hangarkotta	1,796	4,222
Malpe	4,795	7,595
Bukkapatnam	4,743	5,567
Tellicherry	93,733	104,225
Madakarai	8,465	12,469
Badagara	18,179	24,727
Quilandy	23,170	40,727
Calicut, North	24,447	32,674
Calicut, South	11,217	15,183
Beypore, South	6,697	16,028
Perpenangadi	79,570	80,870
Vadanapalle	18,700	20,896
Cochin	1,495	2,019
Kurikuzhi	15,907	17,931

—	1890–91. Weight of fish cured.	1890–91. Weight of salt issued.	1891–92. Weight of fish cured.	1891–92. Weight of salt issued.	1892–93. Weight of fish cured.	1892–93. Weight of salt issued.
	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
† Tellicherry ..	103,705	15,344	93,733	12,556	104,226	13,708
Tanur	93,685	14,512	120,538	14,864	100,116	12,657

	Quantity of fish.
	MDS.
‡ Perpenangadi ..	80,870
Cannanore ..	40,783
Quilandy ..	40,727
Ponnáni ..	37,117
Calicut, North ..	32,674

—	1891–92.	1892–93.	Increase or decrease.
	RS.	RS.	RS.
§ Buildings	7,813	..	− 7,813
Establishment ..	10,821	10,902	+ 81
Contingencies ..	16,534	14,284	− 2,250
Total ..	35,168	25,186	− 9,982

209. To sum up, the number of yards at the beginning of the year was 140. During the year under report, three yards were closed, four temporary yards in the Merkanam Circle were replaced by two new yards, and a new yard was opened. There

were thus 136 yards available for work at the close of the year. The total weight of fish brought to the yards was 1,225,000 maunds or 45,000 tons against 1,291,987 maunds or 47,461 tons in the previous year, thus showing a decrease of 2,461 tons or 5·19 per cent. The decrease was in a great measure due to the unfavorable character of the season, especially on the West Coast. The quantity of fish brought to be cured on the East and West Coasts respectively for the last five years are noted in the margin.*

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
* 1888–89	15,781	25,830	41,611
1889–90	15,233	28,263	43,496
1890–91	16,426	33,768	50,194
1891–92	16,692	30,769	47,461
1892–93	15,737	29,263	45,000

Fish-curing experiments conducted by Government.

210. The subjoined statement shows the extent to which fish-curing experiments were conducted by Government Officers during the year under report as compared with the previous year:—

Sub-Divisions.		Weight of fish cured.	Weight of salt issued.	Quantity of salt issued to each maund of fish cured.	Cost of experiments.
		MDS. S.	MDS. S.	LBS.	RS. A. P.
Chatrapur	1892–93 ..	111 32	13 26	10·04	179 7 10
	1891–92 ..	28 1	3 15	9·90	63 0 9
Chicacole	1892–93 ..	202 17	21 0	8·63	417 8 5
	1891–92 ..	188 4	25 11	11·05	624 1 1
Cocanada	1892–93 ..	27 1	4 34	14·76	146 8 7
	1891–92 ..	49 38	9 12	15·21	213 4 10
Masulipatam	1892–93 ..	24 3	4 39	17·00	79 12 4
	1891–92 ..	39 17	6 5	12·78	116 14 6
Nellore	1892–93 ..	144 18	19 27¾	11·21	335 2 3
	1891–92 ..	153 36	25 33	13·78	368 15 2
Chingleput	1892–93 ..	59 9½	8 0	11·11	100 7 0
	1891–92 ..	35 5	4 23	10·68	61 4 8
Negapatam	1892–93 ..	27 37	3 22	10·46	83 0 9
	1891–92 ..	66 30	8 15	10·32	209 3 7
Tinnevelly	1892–93 ..	68 16	10 29	12·90	237 2 7
	1891–92 ..	100 13	16 25	13·61	263 9 3
Calicut	1892–93 ..	1,032 20	154 3	12·27	1,617 5 0
	1891–92 ..	1,842 29	268 3	11·95	1,855 8 10
Total ..	1892–93 ..	1,697 33½	240 20¾	11·65	3,196 6 9
	1891–92 ..	† 2,504 13	367 22	† 12·08	3,775 14 8

† Since corrected.

Details for each yard will be found in Appendix Q. It will be observed that, taking the Presidency as a whole, operations were much more restricted than in the previous year, the quantity of fish experimented upon being 1,698 maunds against 2,504 maunds in the previous year, while the salt expended in the experiments was 240 maunds against 368 maunds. The only Sub-Divisions in which experiments were conducted on a somewhat increased scale were Chatrapur, Chicacole and Chingleput, the falling off in the other Sub-Divisions being reported to be due to the difficulty experienced in getting suitable kinds of fish.

Financial results of fish-curing experiments.

211. The following statement shows the financial results of the fish-curing experiments conducted during the year:—

Sub-Divisions.	Expenditure incurred by Government.	Realizations from sale of cured fish.	Profit or loss.
	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	179 7 10	202 12 7	+ 23 4 9
Chicacole	417 8 5	446 2 4	+ 28 9 11
Cocanada	146 8 7	138 14 5	− 7 10 2
Masulipatam	79 12 4	93 8 9	+ 13 12 5
Nellore	335 2 3	222 3 9	− 112 14 6
Chingleput	100 7 0	106 5 6	+ 5 14 6
Negapatam	83 0 9	78 13 7	− 4 3 2
Tinnevelly	237 2 7	238 3 6	+ 1 0 11
Calicut	1,617 5 0	1,730 8 3	+ 113 3 3
Total ..	3,196 6 9	3,257 8 8	+ 61 1 11

From the above statement it will be observed that the experiments resulted in a net gain to Government of Rs. 61–1–11. The figures in paragraph 210 *supra* will show that the average cost of curing each maund of fish rose from Rs. 1–8–0 in 1891–92 to Rs. 1–14–0 in the year under report or by about 25 per cent. The increase is due to the high prices paid for fish purchased in the Cocanada, Masulipatam and Negapatam Sub-Divisions.

Cocanada, Nellore and Negapatam.

212. A small profit was realized in all Sub-Divisions except those noted in the margin. The loss in Nellore would be much less than the figure in the previous paragraph would indicate, if the quantity of cured fish which remained undisposed of at the end of the year was also taken into account. The loss in Cocanada and Negapatam was slight and was due to the high prices paid for the fish experimented upon. The absence of experiments on a large scale was mainly due to the difficulty of procuring good fish for operations, such always finding a ready sale in its raw state, and being seldom sold to the Departmental Officers. Ordinary fish cured by the Department Officers was not generally liked by the people. The average proportion of salt used to each maund of fish experimented upon fell from 12·08 lbs. in 1891–92 to 11·65 lbs. in the year under review.

213. The quantities of salted fish manufactured locally in the several districts those imported (by sea and rail) from places outside the Presidency and those exported to places beyond the Presidency are shown in the margin.*

	Quantity of fish manufactured locally.
	MDS.
* Ganjám ..	47,298
Vizagapatam ..	40,174
Gódávari ..	29,261
Kistna ..	3,860
Nellore ..	22,161
Chingleput ..	21,934
South Arcot ..	4,900
Tanjore ..	23,197
Madura ..	39,112
Tinnevelly ..	44,974
South Canara ..	29,168
Malabar ..	426,612
Total ..	732,651
Add imports (by sea) ..	37,104
Do. (by rail) ..	5,938
Grand Total ..	775,693
Deduct exports (by sea) ..	96,082
Do. (by rail) ..	6,474
Balance remaining for consumption in the Presidency ..	673,137

	1891–92.	1892–93.
	MDS.	MDS.
† Imports (by rail) ..	2,594	5,938
‡ Exports (do.) ..	6,573	6,474
† Imports (by sea) ..	36,247	37,104
† Exports (do.) ..	93,988	96,082

214. It will be observed that as in the previous year the bulk of the fish made is consumed within the Presidency. The imports and exports by sea and imports by rail showed an increase † and the exports by rail a slight decrease. ‡ The average value of a pound of the exported article was 1 anna 6·4 pies against 1 anna 5·8 pies in the previous year.

215. The aggregate expenditure incurred on account of buildings, establishment and contingencies amounted to Rs. 48,151–5–10. Adding to this the cost of the clerical establishment maintained in the Central and Sub-Divisional offices for the compilation and scrutiny of fish-curing returns, the expenditure amounted to Rs. 50,071–5–10 or Rs. 10,846–8–5 less than in the previous year. The decrease is, in a great measure, due to a very small expenditure incurred on buildings, &c., during the year under report.

216. During the year 129,533 maunds of Excise salt were purchased by Government for supply to fish-curing yards as shown in the margin.§ The total quantity of Excise salt issued from this and from previous year's stock was 136,546 maunds and that of Government salt 23,921 maunds. Including the cost of this salt, the total expenditure on fish-curing yards during the year amounted to Rs. 1,11,475–10–3, while the receipts were Rs. 1,22,067–13–6.

	MDS.
§ Nellore ..	840
Chingleput ..	6,593
Negapatam ..	430
Tinnevelly ..	16,987
Calicut	104,683
Total ..	129,533

217. Government has thus been enabled to encourage the fish-curing industry without cost. Adopting the usual method of calculation, there was a gain to Government in the year of Rs. 10,592–3–3, and up to the year of Rs. 70,825–10–0, as shown below :—

	RS.	A.	P.
Receipts during the year 1892–93	1,22,067	13	6
Expenditure during the year 1892–93	1,11,475	10	3
Gain during the year 1892–93	10,592	3	3
Gain up to 31st March 1892	60,233	6	9
Total gain up to the end of 1892–93	70,825	10	0

Frauds at fish-curing yards.

218. During the year under report a deficiency of 19 seers of salt was found on inspection of the Baruvah fish-curing yard in the Chatrapur Sub-Division, for which the Petty Officer and peon in charge of the yard were dismissed from service. One Petty Officer and a peon were dismissed on conviction before a Magistrate for criminal breach of trust while in charge of the Montgomeripeta fish-curing yard in Chicacole, and five Petty Officers were reduced for not keeping accounts properly. Irregularities were also detected in the Gandimoga and Antervedi yards in Cocanada, for which the Petty Officers were departmentally punished, while a case of fraud which was brought to light in the Coringa yard is still under inquiry. In the Chingleput Sub-Division three cases of fraud were detected—one at Bheemalavaripalem and two at Sathankuppam. The Petty Officers and peons concerned in two cases were criminally convicted and departmentally dismissed and the other case is still under inquiry.

CHAPTER XIII.—MISCELLANEOUS.

Check of storage by re-weighment of heaps.

219. During the year 4,715 heaps were stored and 4,134 sold. Of the latter, 1,513 were heaps stored in 1892–93. Of the heaps stored, 1,208 or 25·62 per cent. were tested during the year as follows :—

	Heaps.	Per cent.
By Assistant Commissioners	111	2·35
,, Inspectors	364	7·72
,, Assistant Inspectors	733	15·55
Total ...	1,208	25·62

	Heaps.	Per cent.
* By Assistant Commissioners.. ..	5	0·10
,, Inspectors	163	3·46
,, Assistant Inspectors	262	5 55
Total ..	430	9·11

The above figures are inclusive of 430 heaps or 9·11* per cent. of the quantity stored, which were tested immediately after storage.

220. Four hundred and ninety-five heaps of those stored in 1892–93 and 52 heaps of those stored in previous years were tested by restorage as follows :—

	Heaps of 1892–93.	Heaps of previous years.
By Assistant Commissioners	94	2
,, Inspectors	148	21
,, Assistant Inspectors	253	29
Total ...	495	52

221. Inspectors and Assistant Inspectors personally stored 1,008 heaps or 21·38 per cent. of the total number of heaps stored. It will be observed that the centage of heaps stored by Inspectors and Assistant Inspectors showed a satisfactory improvement on last year in consequence of the increased attention paid by local officers to this important part of their duty. The centage of reweighments also compares favorably with that of the preceding year.

Saltpetre operations.

222. During the year under report 1,815 factories for the manufacture of crude saltpetre and 40 refineries were worked against 2,162 factories and 41 refineries in the preceding year. The decrease under the former head was chiefly in the Erode Sub-Division and is attributed to the season not having been as dry as that of 1891–92.

Receipts and expenditure under saltpetre.

223. The receipts on account of license fees, fines, &c., amounted to Rs. 5,095 and the expenditure, which consists solely of the pay of the amins employed for the supervision of the refineries, to Rs. 5,849–9–9 against Rs. 5,820–8–0 and 5,724–7–6 respectively in the preceding year. The decrease under receipts followed upon the decrease

in the number of crude saltpetre licenses granted during the year. Thus the saltpetre industry has, owing to the unfavorable character of the season, resulted in a small net loss to Government during the year.

Refined saltpetre and educed salt produced.

224. 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 :—

Sub-Divisions.	Circles.	Year	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn. Of refined saltpetre to crude saltpetre expended.	Percentage of outturn. Of salt to crude saltpetre expended.
			I. MDS.	I. MDS.	I. MDS.		
Cocanada ..	Ellore	**1892–93**	**605**	**268**	**168**	**44·30**	**27·77**
		1891–92	675	333	184	49·33	27·26
Masulipatam ..	Bezwada	**1892–93**	**1,357**	**598**	**394**	**44·09**	**29·03**
		1891–92	984	395	303	40·24	30·79
	Vinukonda	**1892–93**	**1,962**	**577**	**523**	**29·40**	**26·65**
		1891–92	5,448	1,620	1,496	29·73	27·45
Nellore	Kapuparti	**1892–93**	**902**	**318**	**441**	**35·25**	**47·88**
		1891–92	2,853	1,016	1,407	35·61	49·31
Tinnevelly ..	Madura	**1892–93**	**3,337**	**1,176**	**1,101**	**35·24**	**32·99**
		1891–92	2,637	979	932	37·12	35·34
Erode	Salem	**1892–93**	**3,084**	**1,163**	**935**	**37·74**	**30·32**
		1891–92	3,937	1,557	1,159	39·54	29·43
	Coimbatore	**1892–93**	**10,721**	**3,116**	**4,494**	**29·06**	**41·92**
		1891–92	11,658	3,402	5,058	29·18	43·38
	Erode	**1892–93**	**9,581**	**3,608**	**3,055**	**37·66**	**31·88**
		1891–92	10,133	3,633	3,297	35·85	32·53
	North Trichinopoly.	**1892–93**	**122**	**32**	**38**	**26·23**	**31·14**
		1891–92	..	..	..	..	..
	South Trichinopoly.	**1892–93**	**13,088**	**5,078**	**4,959**	**38·79**	**37·89**
		1891–92	12,776	5,081	5,010	39·76	39·21
Arcot	Kurnool	**1892–93**	**343**	**187**	**79**	**54·52**	**23·03**
		1891–92	612	323	136	52·77	22·22
	Cuddapah	**1892–93**	**94**	**5**	**24**	**5·32**	**25·53**
		1891–92	385	76	107	19·74	27·79
	Total ..	**1892–93**	**45,196**	**16,126**	**16,211**	**35·68**	**35·86**
		1891–92	52,098	18,415	19,089	35·34	36·64

Educed salt destroyed.

225. 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 and Assistant Inspectors.

226. Appendix R shows the lands acquired by the officers of the department during the year.

227. 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 for documents in the records of the local salt offices and the Board's office. The total fees amounted to Rs. 41–8–0 :—

Sub-Divisions, &c.		Amount realized. RS.	A.	P.	Sub-Divisions, &c.		Amount realized. RS.	A.	P.
Chicacole ...	...	5	14	0	Tinnevelly ...	...	0	12	0
Cocanada ...	...	1	12	0	Calicut ...	...	0	8	0
Masulipatam	...	8	12	0	Board's office ...	...	0	8	0
Nellore ...	...	2	2	0					
Chingleput ...	...	18	12	0	Total	...	41	8	0
Negapatam ...	...	2	8	0					

Service books.

228. The service books have been written up and completed in accordance with the standing orders.

Conduct of officers.

229. The officers of the department have, as a rule, worked well and willingly.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 25th August 1893.

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDICES.

APPENDIX A.

STATEMENT showing the Sanctioned Strength of the Establishments of the Salt and Abkári Department, Madras Presidency (including Orissa), on the 31st March 1893.

No. 1.—Commissioner, Secretary to the Commissioner, Deputy and Assistant Commissioners.

—		No.	Cost per mensem.	Cost per annum.
			RS.	RS.
Commissioner	(on Rs. 3,000—3,750)	1	* 3,312½	39,750
Secretary to the Commissioner	(on Rs. 1,500—60—1,800) ..	1	† 1,700	20,400
Deputy Commissioners	(on Rs. 1,200—40—1,400) each.	3	‡ 4,000	48,000
Assistant Commissioners, 1st Grade	(on Rs. 800 each)	2	1,600	19,200
Do. do. 2nd ,,	(on Rs. 700 each)	2	1,400	16,800
Do. do. 3rd ,,	(on Rs. 600 each)	3	1,800	21,600
Do. do. 4th ,,	(on Rs. 500 each)	6	3,000	36,000
Total ..		18	16,812½	2,01,750

* Average of the pay of the four Commissioners constituting the Board.
† Pay taken at the average rate of Rs. 1,700 with reference to article 164 of the Civil Service Regulations (Second Edition).
‡ ,, ,, Rs. 1,333⅓ each do. do. do. do.

APPENDIX A—*cont.*

No. 2.—ESTABLISHMENTS of the Commissioner, Deputy and Assistant Commissioners.

Division, Sub-Division or Board's Office.	Clerks and Accountants on Rupees: 200–10—250	150–10—200.	100–10—150.	100	85	80	75	70	60	50	45	40	35	30	25	20	15	Menials on Rupees: 15	10	8	7	6 §	5 ‖	Less than Rs. 5.¶	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
																									RS.
Board's Office (a)	(b) 1	(b) 1	(b) 1	1	3	(c) 2	5	..	2	1	1	(d) 8	6	5	11	5	..	(e) 3	7	10	7	1	1	* 1	33,429
Deputy Commissioner's office, Northern Division	..	..	..	1	..	..	..	..	..	1	..	..	..	1	1	1	..	..	2	3	3	1	1	..	3,612
Deputy Commissioner's office, Central Division	..	..	..	1	..	..	..	..	..	1	..	..	..	..	2	1	1	..	2	3	3	1	1	..	3,732
Deputy Commissioner's office, Southern Division	..	..	..	1	..	..	..	..	1	1	..	..	..	..	1	2	..	..	2	3	3	1	1	..	4,212
Balasore	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	(f) 2	3	(g) 8	1	..	..	2,892
Chatrapur	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	..	2,268
Chicacole	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	2	..	1	3	2	1	..	..	2,748
Cocanada	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	1	1	..	1	3	2	1	..	..	2,628
Masulipatam	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	2	..	1	3	2	1	..	..	2,448
Nellore	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	..	2,268
Chingleput	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	3	1	..	1	3	2	1	..	..	2,748
Arcot	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	..	..	1	3	2	1	..	..	2,088
Negapatam	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	3	1	..	1	3	2	1	..	..	3,108
Tinnevelly	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	2	1	..	1	3	2	1	..	† 1	2,532
Erode	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1	1	..	1	3	2	1	..	..	2,268
Calicut	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	1	..	1	3	2	1	..	‡ 1	2,574
Total ..	(b) 1	(b) 1	(b) 1	4	3	(c) 2	5	12	3	4	1	(d) 3	6	20	17	26	14	(e) 3	f 26	55	g 46	§16	4	¶3	75,555

* On Rs. 3. † On Rs. 2. ‡ On eight annas. § Mashalchis. ‖ Sweeper. ¶ Scavenger.

(a) Exclusive of the establishment sanctioned for the Customs and Trade and for the Income-tax Departments.
(b) Cost taken at the average rates of Rs. 237½, 187½ and 137½, respectively, with reference to article 164 of the Civil Service Regulations.
(c) Includes 1 analyst on Rs. 60—5—90 (average Rs. 82½ according to article 164 of Civil Service Regulations).
(d) Includes 1 analyst on Rs. 30—3—45 (average Rs. 41¼ according to article 164 of Civil Service Regulations).
(e) Includes 1 Jamadar on Rs. 17—8—0 and 1 Muchi on Rs. 14.
(f) Includes 1 Daffadar sanctioned for the Assistant Commissioner's cutter.
(g) Do. 6 peons sanctioned for the Assistant Commissioner's cutter.

ABSTRACT.

—	No.	Cost per annum.	—	No.	Cost per annum.
		RS.			RS.
1. Clerks and accountants	121	59,790	8. Pressman	1	180
2. Analysts	2	1,485	9. Ballman	1	84
3. Attenders	8	960	10. Store Bascar	1	96
4. Muchis	14	1,440	11. Mashalchis	16	1,152
5. Jamadar	1	210	12. Sweepers	4	240
6. Duffadars	17	2,040	13. Scavengers	3	66
7. Peons (42—45—0)	87	7,812			
			Total ..	276	75,555

APPENDIX A—*cont.*

No. 3.—Establishments of Circles.

Sub-Division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	40	35	30	25	20	15	10	Shroffs on Rupees 25	20	15	10	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					RS.																
Balasore ..	Balasore	1	1	(a) 1	5,644	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	(b) 2
	Basudebpur	1	2	(a) 1	7,444	..	..	..	1	1	..	..	..	..	..	..	..	..	..	(b) 2	(a) 1
	Kendrapara	1	1	..	5,472	..	..	..	1	..	..	..	..	..	..	..	..	..	1	1	..
	Machgaon	1	2	..	7,272	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	2
	Total ..	4	6	2	25,832	..	..	..	4	2	..	..	..	..	..	..	..	..	2	3	5
Chatrapur ..	Manikpatna	1	2	6	10,368	..	..	..	1	1	..	..	(a) 1	..	..	..	..	1	2	3	5
	Ganjám	1	2	7	10,884	..	..	..	(c) 1	..	1	2	..	..	..	1	..	1	1	4	(d) 7
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Surlá	1	1	3	7,020	..	..	..	..	..	1	2	..	..	..	1	..	1	1	3	3
	Total ..	3	5	16	28,272	..	..	..	2	1	2	4	1	..	..	2	..	3	4	10	15
Chicacole ..	Naupada	1	1	4	7,536	..	..	..	..	..	1	(e) 2	..	..	..	1	1	1	1	3	4
	Calingapatam ..	1	1	4	7,536	..	..	..	..	1	1	1	..	..	..	1	..	..	1	3	4
	Konada	1	3	3	10,620	..	..	..	..	1	1	2	..	..	..	1	1	..	3	6	6
	Karasa	1	2	5	9,852	..	..	..	..	1	1	1	..	..	..	2	1	2	..	5	6
	Anakapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Polavaram	1	1	1	5,988	..	..	..	..	..	1	1	..	..	..	..	1	..	1	1	2
	Bobbili	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	5	8	17	41,532	..	..	..	..	3	5	7	..	..	..	5	4	3	6	18	22
Cocanada ..	Penuguduru	1	2	7	10,884	..	..	..	..	1	1	3	..	..	..	1	..	1	2	6	8
	Mogalturru	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	..	..	1	2	1
	Rajahmundry ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2	3	9	17,388	..	..	..	..	1	2	4	..	..	..	1	..	1	3	8	9

(a) For 4 months. (b) One for 4 months and 1 for 8 months. (c) Engine driver for the pulsometer. (d) Two firemen for the pulsometer for 5 months.
(e) One of these is deputed to work at Satpara in the Manikapatna Circle.

No. 3.—Establishments of Circles—*cont.*

Sub-Division.	Circle.	Factory Establishments—cont. Peons on Rupees, Permanent 8	7	6	5	Temporary for six months 8	7	6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14	12	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons on Rupees 8	7	6	Cost per annum.	Grand Total.
1	2	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
																												RS.	RS.
Balasore ..	Balasore	2	3	4	..	..	..	(a) 15	1,704	..	..	(b) 2	..	..	..	..	..	..	..	..	1	1	(c) 3	(d) 2	(d) 8	(e) 24	(f) 17	5,940	13,288
	Basudebpur ..	3	4	5	..	..	..	(g) 18	2,376	..	..	1	..	..	..	..	..	..	..	..	..	..	(h) 2	2	3	(i) 13	8	2,928	12,748
	Kendrapara * ..	12	..	..	..	..	..	..	1,776	..	..	2	..	..	1	..	..	..	..	..	2	2	1	2	10	14	19	5,880	13,128
	Machgaon ..	8	3	5	..	..	..	..	2,400	..	..	2	..	..	..	..	..	..	..	..	2	1	2	2	10	16	21	5,808	15,480
	Total ..	25	10	14	..	..	..	33	8,256	..	..	7	..	..	1	..	..	..	..	..	5	4	8	8	31	67	65	20,556	54,644
Chatrapur ..	Manikpatna ..	7	16	29	..	..	..	(j) 32	7,084	..	..	2	..	..	..	..	..	..	..	..	1	1	2	2	9	13	(k) 17	4,992	22,444
	Ganjám	3	6	39	(m) 1	..	..	47	7,688	..	..	1	..	..	..	..	..	..	..	..	..	1	1	1	3	4	11	2,304	20,876
	Aska	..	..	..	..	..	..	..	..	1	..	2	..	..	1	..	..	..	..	..	..	..	2	3	7	10	23	8,796	8,796
	Surlá	2	4	29	..	..	..	26	5,340	..	..	2	..	..	..	..	..	..	..	..	1	..	2	4	7	9	25	5,112	17,472
	Total ..	12	26	97	1	..	..	105	20,112	1	..	7	..	..	1	..	..	..	..	..	2	2	7	10	26	36	76	21,204	69,588
Chicacole ..	Naupada	2	3	31	(m) 1	..	..	28	5,760	..	..	2	..	..	..	..	..	..	..	..	1	..	2	5	8	10	28	5,616	18,912
	Calingapatam ..	2	4	28	..	..	..	25	5,280	..	..	2	..	..	..	..	..	..	..	..	1	1	2	4	8	10	28	5,652	18,468
	Konada † ..	3	6	42	..	..	..	41	8,292	..	..	3	..	..	..	..	..	..	..	..	1	..	2	3	6	9	24	4,980	23,892
	Karasa † ..	4	8	43	..	..	..	36	8,256	..	..	2	..	..	..	..	..	..	..	..	..	1	1	..	2	4	10	2,172	20,280
	Anakapalle ‡ ..	..	..	..	..	..	..	..	..	1	..	7	..	..	1	1	..	..	..	..	..	1	5	5	12	20	50	14,916	14,916
	Polavaram † ..	1	4	12	..	..	..	10	2,676	..	..	4	..	..	..	..	..	..	..	..	1	2	3	2	8	12	32	6,816	15,480
	Bobbili	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	..	..	..	1	2	2	2	8	14	34	11,928	11,928
	Total ..	12	25	156	1	..	..	140	30,264	2	..	25	..	..	2	1	..	..	..	..	5	7	17	21	52	79	206	52,080	1,23,876
Cocanada ..	Penuguduru § ..	7	17	44	..	..	..	54	10,524	..	1	13	..	..	..	..	3	1	..	..	1	1	3	3	9	24	60	15,006	36,414
	Mogalturru (n) ..	2	4	12	..	..	..	13	2,772	..	1	14	..	..	..	1	3	1	..	..	1	..	2	2	8	19	41	12,120	21,396
	Rajahmundry (o).	..	..	..	..	..	..	..	..	1	2	21	..	..	1	1	4	1	..	..	..	1	1	1	8	33	59	22,902	22,902
	Ellore (p) ..	..	..	..	..	..	..	..	..	1	2	22	..	..	1	1	5	1	..	..	..	..	1	..	4	28	53	21,450	21,450
	Total ..	9	21	56	..	..	..	67	13,296	2	6	70	..	..	2	3	15	4	..	..	2	2	7	6	29	104	213	71,478	1,02,162

(a) Nine for 4 months and 6 for 8 months. (b) One of these is temporary. (c) Includes 2 sanctioned for the 2 cutters. (d) Two of these are temporary.
(e) Includes 12 sanctioned for the 2 cutters and 5 peons temporary. (f) Includes 6 peons temporary. (g) Twelve for 4 months and 6 for 8 months. (h) Includes 1 sanctioned for the cutter.
(i) Includes 6 sanctioned for the cutter. (j) Twenty for 4 months for the *Tua* factory and 12 for 6 months for the Gurubai factory. (k) Includes 1 ferryman temporary for 12 months.
(l) Inclusive of 2 watermen on Rs. 5 each for 5 months and 12 peons on Rs. 6 each for 3 months from July to September. (m) Scavenger.
(n) Includes 1 Assistant Inspector, 8 Sub-Inspectors, 3 clerks on Rs. 20 each and 19 peons (1–6–12) for 6 months.
(o) Includes 1 Assistant Inspector, 11 Sub-Inspectors, 2 clerks on Rs. 20 each and 31 peons (1–10–20) for 6 months.
(p) Includes 1 Assistant Inspector, 12 Sub-Inspectors, 3 clerks on Rs. 20 each and 40 peons (1–13–26) for 6 months.
* Includes 1 Engine Driver on Rs. 30, 1 Fireman on Rs. 15 and 1 steersman on Rs. 8 for the steam launch "Beatrice" transferred to this Circle.
† Includes 1 Sub-Inspector with 3 peons (0–1–2) T.T. temporary for 6 months.
‡ Includes 2 Sub-Inspectors ,, 6 ,, (0–2–4) ,, ,,
§ Includes 7 do. ,, 1 clerk on Rs. 20 and 18 peons (0–6–12) T.T. temporary for 6 months.

APPENDIX A—*cont.*

No. 3.—Establishments of Circles—*cont.*

Sub-Division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	40	35	30	25	20	15	10	Shroffs on Rupees 25	20	15	10	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Masulipatam ..	Manginapudi	1	2	4	RS. 9,336	..	..	..	..	1	1	2	..	..	..	1	..	1	2	4	4
	Nizampatam	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	..	1	..	2	1
	Bezváda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2	3	6	15,840	..	..	..	..	1	2	3	..	..	..	1	..	2	2	6	5
Nellore ..	Kanuparti	1	3	7	12,684	..	..	..	..	..	1	3	..	..	..	..	1	2	3	6	6
	Iskapalle	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	1	..	1	1	2
	Krishnapatnam ..	1	2	6	10,368	..	..	..	..	..	1	3	..	..	..	..	1	1	3	4	5
	Cumbum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	3	6	15	29,556	..	..	..	..	..	3	7	..	..	..	..	3	3	7	11	13
Chingleput ..	Tada	1	1	2	6,504	..	..	..	..	..	1	1	..	..	..	..	1	..	1	2	2
	Vayalur	(a) 1	2	5	9,852	..	..	..	..	1	1	1	..	..	..	1	1	2	2	2	† 5
	Ennore	1	3	* 12	15,264	..	..	1	..	1	1	2	..	..	..	1	1	4	6	(b) 8	(c) 15
	Madras Depôt ..	1	1	4	7,536	..	..	..	1	..	1	..	..	1	..	..	..	1	1	1	3
	Madras Town ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	1	2	10	12,432	..	..	..	..	1	1	2	..	..	..	..	1	1	2	5	6
	Merkanam	1	4	8	15,000	..	..	..	..	1	1	3	..	..	..	3	..	1	5	9	10
	Total ..	6	13	* 41	66,588	..	..	1	1	4	6	9	..	1	..	5	4	9	17	27	41
Arcot ..	Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Conjeeveram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tirukkóyilúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Temporary. (b) Includes 1 attender. (c) Four of them are temporary up to the end of April 1894 for the Kattiwâk platform.

* Includes one spare Sub-Inspector to be assigned to either the Ennore or Vayalur Circle at the discretion of the Deputy Commissioner. † Include one for 18 months (6 months in 1892-93).

No. 3.—Establishments of Circles—*cont.*

Sub-Division.	Circle.	Factory Establishments—*cont.* Peons on Rupees, Permanent. 8	7	6	5	Temporary for six months. 8	7	6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14	12	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons on Rupees 8	7	6	Cost per annum.	Grand Total.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Masulipatam ..	Manginapudi ..	3	9	28	..	..	..	(a)37	RS. 6,528	..	..	8	..	..	..	..	1	..	..	..	2	1	2	3	10	25	34	RS. 10,944	RS. 26,808
	Nizampatam ..	2	6	9	..	..	..	14	2,796	..	..	9	..	..	..	1	1	..	..	..	1	1	2	5	13	22	46	12,696	21,996
	Bezwada	..	..	..	..	..	..	..	..	1	..	6	..	..	1	..	1	..	..	..	1	1	1	..	8	18	17	11,316	11,316
	Vinukonda	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	..	..	..	1	..	1	..	7	13	8	9,252	9,252
	Total ..	5	15	37	..	..	..	51	9,324	2	..	28	..	..	2	1	3	..	..	..	5	3	6	8	38	78	105	44,208	69,372
Nellore ..	Kanuparti	5	15	46	..	..	..	52	9,984	..	..	1	..	..	..	..	..	..	..	..	..	1	1	1	5	7	12	2,820	25,488
	Iskapalle	2	4	12	..	..	..	13	2,880	..	1	6	..	..	..	..	1	..	..	..	..	1	3	3	12	23	34	11,496	20,880
	Krishnapatnam ..	6	13	28	..	..	..	38	7,584	..	..	1	..	..	..	..	..	..	..	..	..	1	1	2	4	9	10	2,856	20,808
	Cumbum	..	..	..	..	..	..	..	..	1	..	4	..	..	1	..	..	..	..	..	2	2	5	4	17	51	24	15,420	15,420
	Total ..	13	32	86	..	..	..	103	20,448	1	1	12	..	..	1	..	1	..	..	..	2	5	10	10	38	90	80	32,592	82,596
Chingleput ..	Tada	2	4	16	..	..	..	10	3,180	..	..	2	..	..	..	..	..	..	..	..	1	1	2	2	6	17	16	4,968	14,652
	Vayalur * ..	5	10	34	..	..	..	‡26	7,098	..	..	1	..	..	..	..	..	..	..	..	1	1	1	..	6	11	12	2,856	19,806
	Ennore	8	22	73	(e)1	..	..	(c)66	16,728	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	31,992
	Madras Depôt * ..	(b)5	(f)14	14	..	..	..	..	4,332	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11,868
	Madras Town † ..	..	..	..	..	..	..	..	..	1	1	(d)14	1	1	..	1	3	3	..	1	..	..	1	1	2	17	(e) 31	19,476	19,476
	Covelong	8	20	39	..	..	..	26	8,928	..	..	1	..	..	..	..	..	..	..	..	..	1	2	..	4	8	9	2,604	23,964
	Merkánam	6	16	85	..	..	..	83	15,708	..	..	1	..	..	..	..	..	..	..	..	1	1	1	1	5	9	13	3,240	33,948
	Total ..	34	86	261	1	..	..	211	55,974	1	1	19	1	1	..	1	3	3	..	1	3	4	7	4	23	62	80	33,144	1,55,706
Arcot ..	Bellary	..	..	..	..	..	..	..	..	1	..	7	..	..	1	1	..	..	..	..	2	3	3	4	15	49	29	17,172	17,172
	Anantapur	..	..	..	..	..	..	..	..	1	..	6	..	..	1	..	..	..	..	..	2	2	4	4	18	51	30	16,860	16,860
	Kurnool	..	..	..	..	..	..	..	..	1	..	6	..	..	1	..	..	..	..	..	2	2	2	3	12	39	24	14,496	14,496
	Cuddapah	..	..	..	..	..	..	..	..	1	..	8	..	..	1	1	..	..	..	..	3	3	4	3	18	55	34	19,032	19,032
	Conjeeveram ..	..	..	..	..	..	..	..	..	1	..	6	..	..	1	..	1	..	..	..	1	1	2	2	9	36	17	13,260	13,260
	Vellore	..	..	..	..	..	..	..	..	1	..	9	..	..	1	..	1	..	..	..	1	2	3	4	16	59	26	18,540	18,540
	Tirukkóyilúr ..	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	1	..	..	..	1	2	2	2	13	41	19	13,836	13,836
	Total ..	..	..	..	..	..	..	..	..	7	..	47	..	..	7	2	3	..	..	..	12	15	20	22	101	330	179	1,13,196	1,13,196

(a) Eighteen of these for 3 months in the year.
(c) Eighteen of them are temporary up to the end of April 1894 for the Kattiwâk platform.
(e) Includes one scavenger on Rs. 4.
(b) Includes 1 steersman for the steam launch *Katherine*.
(d) Two of these are temporary.
(f) Includes 1 lascar for the steam launch *Katherine* and 1 steersman for the Commissioner's staff-boat.

* Includes 1 duffadar, 1st grade, and 10 peons (2-4-4) temporary establishment for 6 months for 1892-93 and 1893-94.
† Includes 1 clerk on Rs. 20 and 1 on Rs. 15, 2 peons, 2nd grade, and 4 peons, 3rd grade, temporary. ‡ Includes 6 peons, 3rd grade, for 18 months (6 months in 1892-93).

APPENDIX A—*cont.*

No. 3.—Establishments of Circles—*cont.*

Sub-Division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory Establishments. Clerks on Rupees 50	40	35	30	25	20	15	10	Shroffs on Rupees 25	20	15	10	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					RS.																
Negapatam ..	Villupuram	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddalore	1	2	5	9,852	..	..	..	..	..	1	2	..	..	..	..	1	1	2	4	5
	Tranquebar ..	1	2	4	9,336	..	..	..	..	..	1	1	..	..	..	1	1	..	2	3	5
	Nannilam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Negapatam	1	..	5	6,252	..	..	..	..	1	1	1	..	..	..	1	..	1	1	3	3
	Védáranniyam ..	1	1	5	8,052	..	..	..	..	..	1	1	..	..	..	..	1	1	1	3	3
	Adirámpatnam ..	1	4	10	16,032	..	..	..	..	1	1	3	..	..	..	2	1	1	4	6	9
	Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	5	9	29	49,524	..	..	..	..	2	5	8	..	..	..	4	4	4	10	19	25
Tinnevelly ..	Vattanam	1	3	3	10,620	..	..	..	..	..	1	2	..	..	..	..	1	1	2	3	3
	Morekolam	1	2	2	8,304	..	..	..	..	..	1	1	..	..	..	1	..	1	1	* 3	3
	Tuticorin	1	4	9	15,516	..	..	..	..	1	2	2	..	..	..	† 2	1	1	2	5	6
	Káyalpatnam ..	1	3	7	12,684	..	..	..	..	1	1	3	..	..	..	1	..	1	3	5	6
	Kuttanguli	1	..	1	4,188	..	..	..	..	..	..	1	..	..	..	..	..	..	1	1	1
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Dindigul	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	5	12	22	51,312	..	..	..	..	2	5	9	..	..	..	4	2	4	9	17	19
Erode	South Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	North Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Hosúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Erode	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Includes 1 tindal for the boat at Morekolam.

† Includes 1 temporary clerk-shroff on Rs. 15 up to 30th September 1893 for the Vaippar factory.

No. 3.—Establishment of Circles—*cont.*

Sub-Division.	Circle.	Factory Establishments—*cont.* Peons on Rupees. Permanent. 8	7	6	5	Temporary for six months. 8	7	6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14		Jemadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons on Rupees 8	7	6	Cost per annum.	Grand Total.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
									RS.																			RS.	RS.
Negapatam	Villupuram ..	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	..	1	..	..	2	6	6	9	39	64	72	24,012	24,012
	Cuddalore ..	2	5	35	..	..	..	20	6,060	..	..	6	..	..	..	1	..	1	..	..	1	1	..	2	6	16	22	7,620	23,532
	Tranquebar ..	4	8	29	..	..	..	22	5,844	..	..	5	..	..	..	1	..	..	..	..	..	1	..	..	5	11	14	5,436	20,616
	Nannilam	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	1	..	..	..	2	2	3	4	21	29	44	15,912	15,912
	Negapatam	2	6	22	..	(a)3	..	25	5,256	..	1	3	..	..	..	..	..	1	..	..	..	..	1	1	3	7	8	5,208	16,716
	Védáranniyam ..	2	7	28	..	..	..	(b) 20	5,280	..	..	3	..	..	..	..	..	1	..	..	2	2	2	2	17	31	(c) 30	8,436	21,768
	Adirámpatnam ..	4	14	51	..	..	..	62	11,472	..	..	1	..	..	..	1	..	..	..	..	1	2	1	1	10	11	22	4,980	32,484
	Tanjore	..	..	..	..	..	..	..	..	1	..	9	..	..	1	..	1	1	..	..	1	..	1	2	11	24	36	15,276	15,276
	Total ..	14	40	165	..	(a)3	..	149	33,912	3	1	37	..	..	3	3	2	5	..	..	9	14	14	21	112	193	(c)248	86,880	1,70,316
Tinnevelly..	Vattanam	3	6	23	..	..	..	26	5,256	..	..	2	..	..	..	..	..	..	..	..	1	..	1	1	5	10	12	3,624	19,500
	Morekolam	3	10	12	..	..	..	22	4,392	..	..	2	..	..	..	..	..	1	..	..	1	1	1	3	10	17	19	5,736	18,432
	Tuticorin	6	17	40	..	..	..	41	9,696	..	..	2	..	..	..	..	..	..	..	..	..	1	2	1	6	18	9	4,260	29,472
	Káyalpatnam ..	7	17	33	..	..	..	31	8,712	..	..	..	..	..	..	..	..	..	..	..	1	..	1	1	3	9	3	1,668	23,064
	Kuttanguli ..	1	4	4	..	..	..	9	1,596	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	4	4	1,044	6,828
	Tinnevelly	..	..	..	..	..	..	..	..	1	..	5	..	..	1	..	1	..	..	..	..	2	3	4	16	35	33	14,784	14,784
	Madura	..	..	..	..	..	..	..	..	1	..	7	..	..	1	1	..	..	..	..	2	2	3	3	16	44	32	16,812	16,812
	Dindigul	..	..	..	..	..	..	..	..	1	..	3	..	..	1	..	..	..	..	..	2	2	1	1	7	23	15	10,140	10,140
	Total ..	20	54	112	..	..	..	129	29,652	3	..	21	..	..	3	1	1	1	..	..	7	8	13	15	65	160	127	58,068	1,39,032
Erode ..	South Trichinopoly.	..	..	..	..	..	..	..	..	1	2	6	..	..	1	1	1	..	..	..	1	1	1	2	8	20	27	16,320	16,320
	North Trichinopoly.	..	..	..	..	..	..	..	..	1	..	6	..	..	1	1	1	..	..	..	1	1	2	2	9	22	29	13,248	13,248
	Salem	..	..	..	..	..	..	..	..	1	1	14	..	..	1	..	1	..	..	..	2	2	3	2	19	73	35	24,996	24,996
	Hosúr	..	..	..	..	..	..	..	..	1	..	7	..	..	1	..	1	..	..	..	1	1	2	2	12	43	16	14,580	14,580
	Erode	..	..	..	..	..	..	..	..	1	..	9	..	..	1	..	1	..	..	..	3	3	3	3	13	33	38	17,328	17,328
	Coimbatore	..	..	..	..	..	..	..	..	1	..	10	..	..	1	1	..	1	..	..	2	2	3	3	15	34	43	18,396	18,396
	Total ..	..	..	..	..	..	..	..	..	6	3	52	..	..	6	3	5	1	..	..	10	10	14	14	76	225	188	1,04,868	1,04,868

(a) Boatmen for 7 months annually.

(b) Eighteen of these are for 8 months in the year.

(c) Twenty-two of these are for 6 months annually.

APPENDIX A—*cont.*

No. 3.—Establishments of Circles—*cont.*

Sub-Division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Factory* Establishments. Clerks on Rupees 50	40	35	30	25	20	15	10	Shroffs on Rupees 25	20	15	10	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
					RS.																
Calicut ..	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ponnáni	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tellicherry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Mangalore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Udipi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle I.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle II.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total* ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	Permanent	34	65	155	3,21,828	..	..	1	7	16	30	51	..	1	..	21	17	29	60	117	144
	Temporary	1	..	2	4,016	..	..	..	..	..	..	..	1	..	..	1	..	..	..	2	10
	Total ..	35	65	157	3,25,844	..	..	1	7	16	30	51	1	1	..	22	17	29	60	119	154
	Saltpetre amins ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	For distilleries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Board's office ..	..	..	3	1,548	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Presidency Total ..	35	65	160	3,27,392	..	..	1	7	16	30	51	1	1	..	22	17	29	60	119	154

No. 3.—Establishments of Circles—*concluded.*

Sub-Division.	Circle.	Factory Establishments—*cont.* Peons on Rupees, Permanent 8	7	6	5	Temporary for six months 8	7	6	Cost per annum.	Preventive Establishments. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks, Shroffs, &c., on Rupees 50	35	30	25	20	15	14	12	Jemadars on Rupees 15	12	Duffadars on Rupees 10	9	Peons on Rupees 8	7	6	Cost per annum.	Grand Total.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
									RS.																			RS.	RS.
Calicut ..	Palghat	..	..	..	..	..	..	..	..	1	1	11	..	..	1	1	..	1	..	..	2	2	3	4	13	52	24	20,772	20,772
	Ponnáni	..	..	..	..	..	..	..	..	1	..	11	..	..	1	1	..	2	..	..	3	4	5	7	23	77	31	23,748	23,748
	Calicut	..	..	..	..	..	..	..	..	1	1	14	..	..	1	1	1	1	..	..	2	4	4	4	17	66	30	24,960	24,960
	Tellicherry	..	..	..	..	..	..	..	..	1	1	15	..	..	1	1	1	1	..	..	5	3	*5	5	27	87	36	29,256	29,256
	Mangalore	..	..	..	..	..	..	..	..	1	1	19	..	..	1	1	..	2	..	..	3	4	† 7	6	41	† 85	† 41	32,790	32,790
	Udipi	..	..	..	..	..	..	..	..	1	1	10	..	..	1	1	..	1	..	..	3	3	4	3	34	73	25	24,444	24,444
	Cochin Frontier Circle I *	..	..	..	..	..	..	..	..	..	1	2	..	..	1	..	..	..	..	..	2	3	3	4	23	54	15	12,600	* 12,600
	Cochin Frontier Circle II. *	..	..	..	..	..	..	..	..	..	1	2	..	..	1	..	..	..	..	..	1	1	1	2	12	29	8	8,016	8,016
	Total ..	..	..	..	..	..	..	..	..	6	7	84	..	..	8	6	2	8	..	..	21	24	32	35	190	523	210	1,76,586	1,76,586
Grand Total ..	Permanent	144	309	984	3	..	..	..	1,84,488	34	14	359	1	1	34	21	25	21	..	1	80	94	149	166	739	1,812	1,637	7,69,512	12,75,828
	Temporary	..	..	..	..	3	..	988	36,750	..	5	50	..	..	2	..	10	1	..	..	3	4	6	8	42	135	141	45,348	86,114
	Total ..	144	309	984	3	3	..	988	2,21,238	34	19	409	1	1	36	21	35	22	..	1	83	98	155	174	781	1,947	1,778	8,14,860	13,61,942
	Saltpetre amins ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	21	..	..	..	..	..	6,624	6,624
	For distilleries ..	..	..	..	..	..	..	..	..	..	21	(a) 7	..	..	..	1	..	..	..	..	..	21	..	..	21	(a) 64	5	52,483	52,488
	Board's office ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,548
	Presidency Total ..	144	309	984	3	3	..	988	2,21,238	34	40	416	1	1	36	22	35	22	..	1	103	140	155	174	802	2,011	1,783	8,73,972	14,22,602

(a) Two of these are temporary.

* The establishment sanctioned for these circles are temporary for 12 months from October 1892.

† Includes 1 temporary for 6 months for the Mangalore salt gollah.

APPENDIX A—*cont.*

No. 4.—ESTABLISHMENTS at Fish-curing yards.

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics).	Assistant Inspector.	Sub-Inspectors.	SUPERINTENDENTS: For 12 months on Rupees					SUPERINTENDENTS: For 6 months on Rupees	PEONS: For 12 months on Rupees			PEONS: For 8 months on Rupees		PEONS: For 7 months on Rs. 7.	PEONS: For 6 months on Rupees			Cost per annum.
					15	12	10	9	5	12	8	7	6	8	7		8	7	6	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Chatrapur	Ganjám	1. Kassipur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		2. Pryagi	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		3. Ganjam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..	..	3	480
	Surlá	4. Gopalpur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		5. Markondi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		6. Sonapur	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		7. *Peddakarrivanipalem*	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		8. Iskalapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		9. Battigalavuru	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		10. Băruva	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		11. Godduru	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	1	..	7	..	..	..	..	..	..	..	..	..	..	8	1,188
		Grand Total	..	..	..	2	1	8	..	..	..	..	..	..	..	..	..	..	11	1,668
Chicacole	Naupada	12. Dokalapadu	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		13. Pundi	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		14. Manchineelapetta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		15. Bavanipad (Altada)	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total	..	..	..	1	1	2	..	..	..	..	..	..	..	..	..	..	4	624
	Calingapatam.	16. Marrivada	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		17. Guppadipeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		18. Kottarevu	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		19. Calingapatam	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		20. Kumaravanipeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		21. Kurrempalli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	1	5	..	..	..	..	..	..	..	..	..	..	6	876

No. 4.—Establishments at Fish-curing yards—*cont.*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics.)	Assistant Inspector.	Sub-Inspectors.	SUPERINTENDENTS: For 12 months on Rupees					SUPERINTENDENTS: For 6 months on Rupees	PEONS: For 12 months on Rupees			PEONS: For 8 months on Rupees		PEONS: For 7 months on Rs 7.	PEONS: For 6 months on Rupees			Cost per annum.
					15	12	10	9	5	12	8	7	6	8	7		8	7	6	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Chicacole—*cont.*	Konada	22. Allivalsa	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		23. Santhapilli	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		24. Mukkam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		25. Nagamayapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		26. Bimlipatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		27. Montgomeripeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	..	6	..	..	..	..	..	..	..	..	..	..	6	864
	Karasa	28. Lawson's Bay	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		29. Gangavaram	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	2	288
	Anakápalle	30. Jallaripeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
	Polavaram	31. Pudimadaka	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		32. Polavaram	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		33. Raziapeta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		34. Pentakota	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	1	1	2	..	..	..	..	..	..	..	..	..	..	4	624
		Grand Total	..	..	..	2	3	18	..	..	..	..	..	..	..	..	..	..	23	3,420
Cocanada	Pennguduru	35. Konappapeta	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	180
		36. Uppada	..	..	..	1	..	..	..	..	..	..	2	..	..	..	..	..	..	288
		37. Godarugunta	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	180
		38. Coringa	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	180
		39. Gandimoga	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	180
		Total	..	..	..	1	..	4	..	..	..	..	6	..	..	..	..	..	..	1,003
	Rajahmundry	40. Pundi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
	Mogalturru	41. Narsápur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		42. Mogalturru	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		43. Antervedi	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	3	432
		Grand Total	..	..	..	1	..	8	..	..	..	..	6	..	..	..	..	..	4	1,581

APPENDIX A—*cont.*

No. 4.—Establishments at Fish-curing yards—*cont.*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics.)	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months of Rupees 15	12	10	9	5	For 6 months on Rupees 12	Peons. For 12 months on Rupees 8	7	6	For 8 months on Rupees 8	7	For 7 months on Rs. 7.	For 6 months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Masulipatam	Manginapudi.	44. Chinnagollapalem	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	144
		45. Surlagundi	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	204
		Total	..	..	..	..	1	..	1	..	..	2	..	..	..	..	..	..	..	348
	Nizampatam	46. Nizampatam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		47. Lankavanidibba	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	204
		48. Kottapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	1	2	..	..	..	1	..	..	..	..	..	..	2	492
		Grand Total	..	..	..	..	2	2	1	..	..	3	..	..	..	..	..	..	2	840
Nellore	Kanuparti	49. Kottapatam	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	180
		50. Pákala	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		51. Chakicherla	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		52. Pattapalem	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total	..	..	..	..	1	3	..	..	..	..	1	..	..	..	..	..	3	624
	Iskapalle	53. Thatichetlapalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		54. Panurpalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		55. Maipad	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		56. Kodur	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	..	4	..	..	..	..	..	..	..	..	..	..	4	576
	Krishnapatnam	57. Kottapatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		58. Kundurpalem	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		59. Monipalem	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	1	2	..	..	..	..	..	..	..	..	..	..	3	444
		Grand Total	..	..	..	..	2	9	..	..	..	..	1	..	..	..	..	..	10	1,644
Chingleput	Tada	60. Puliyanjerikuppam (Kasba).	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		61. Bhimalavaripalem	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	180
		62. Irakam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	1	..	2	..	..	..	..	..	..	..	..	..	..	3	468

No. 4.—Establishments at Fish-curing yards—*co*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics.)	Assistant Inspector.	Sub-inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	For 6 months on Rupees 12	Peons. For 12 months on Rupees 8	7	6	For 8 months on Rupees 8	7	For 7 months on Rs. 7.	For 6 months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Chingleput—*cont.*	Váyalur	63. *Medicalkuppam*	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		64. Mankodu	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	192
		65. Pulicat	..	..	1	..	..	..	..	..	..	..	2	..	..	..	..	..	..	324
		66. Sattankuppam	..	..	..	1	..	..	..	..	..	..	2	..	..	..	..	..	..	288
		Total	..	..	1	1	1	1	..	..	..	..	5	..	..	..	..	..	1	948
	Covelong	67. Sadras	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
	Merkánam	68. *Anumanthai*	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		69. *Kadappakam*	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		Total	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	2	288
		Grand Total	..	..	1	2	1	6	..	..	..	..	5	..	..	..	..	..	7	1,848
Negapatam	Cuddalore	70. Fort St. David	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		71. Killaipatnacheri	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	162
		Total	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	2	..	312
	Tranquebar	72. Neidavasal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		73. Tranquebar	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	2	300
	Negapatam	74. Akkaraikuppam (Negapatam).	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		75. Prathabaramapuram †	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Total	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
	Védáranniyam	76. Arcot Thorai	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	144
		77. Point Calimere	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	156
		Total	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	2	*300

* Sanctioned till the end of December 1893.

† This yard is supervised by factory establishments.

APPENDIX A—*cont.*

No. 4.—Establishments at Fish-curing yards—*cont*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics).	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	For 6 months on Rupees 12	Peons. For 12 months on Rupees 8	7	6	For 8 months on Rupees 8	7	For 7 months on Rs. 7.	For 6 months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Negapatam—	Adirámpatnam.	78. Adirámpatnam				1													1	180
		79. Malliapatnam					1												1	156
		80. Sethubávachatram						1												108
		81. Krishnajipatnam						1											1	144
		82. Muttupet				1													2	216
		Total				2	1	2											5	804
		Grand Total				2	5	5										2	10	1,872
Tinnevelly	Vattanam	83. Passipatnam						1											1	144
		84. Nambithalai						1											1	144
		Total						2											2	288
	Morekolam	85. Periathorai *cum* Rámésvaram.					1												2	192
		86. Attankarai *cum* Nadupad				1													2	216
		87. Mukkur					1												1	156
		Total				1	2												5	564
	Tuticorin	88. Vembar						1											1	144
		89. Sippikulam						1											1	144
		Total						2											2	288
	Káyalpatnam	90. Pinnakayal						1											1	144
		91. Alandalai				1													1	180
		92. Manapad						1											1	144
		93. Thalai				1													1	180
		Total				2		2											4	648
	Kuttanguli	94. Uvari				1													2	216
		95. Kuttanguli *																		
		96. Idinthakarai			1														2	252
		97. Perumanal						1											1	144
		98. Kuttapuli						1											2	180
		Total			1	1		2											7	792
		Grand Total			1	4	2	8											20	2,580

* This yard is supervised by factory establishments.

No. 4.—Establishments at Fish-curing yards—*cont.*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics.)	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	For 6 months on Rupees 12	Peons. For 12 months on Rupees 8	7	6	For 8 months on Rupees 8	7	For 7 months on Rs. 7.	For 6 months on Rupees 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Calicut	Ponnáni	99. Cochin					1									1				169
		100. Kurikuzhi						1				1								192
		101. Vadanapalle						1				2								276
		102. Blangard					1					2								288
		103. Chowghat		1		1						4								480
		104. Edakkazhiyur		1								2								168
		105. Palapatti						1				2								276
		106. Veliangode		1								2								168
		107. Puthu Ponnáni						1				2								276
		108. Ponnáni		1								2								168
		109. Kuttai		1								2								168
		110. Paravannah		1								2								168
		111. Tanur		1							1	2								264
		112. Perpanangadi		1							1	2								264
		113. Beypore, South						1				2								276
		114. *Mannalankannu*						1										1		150
		Total	1	8		1	2	6			2	29				1		1		† 10,099
	Calicut	115. Beypore, North						1				1								192
		116. Calicut, South						1				2								276
		117. Do. North		1							[illegible]	2								264
		118. Pudiappu						1				2								276
		119. Ellathur		1				1				1								192
		120. Quilandi									1	2								264
		121. Bádagara						1				2								276
		122. Madakarai						1				2								276
		Total		2				6			2	14								† 3,048
	Tellicherry	123. Tellicherry		1							1	2								264
		124. Cannanore		1							1	2								264
		125. Baliapatam						1				1								192
		126. Azhikal						1				2								276
		127. Madai Pazhayangadi						1				2								276
		Total		2				3			2	9								† 2,304

* Two of these are Assistant Inspector's peons.

† Includes the pay of the Assistant Inspector and Sub-Inspectors shown in columns 4 and 5.

APPENDIX A—*cont.*

No. 4.—Establishments at Fish-curing yards—*concluded.*

Sub-Division.	Circle.	Yards. (Names of temporary yards are printed in italics.)	Assistant Inspector.	Sub-Inspectors.	Superintendents. For 12 months on Rupees 15	12	10	9	5	For 6 months on Rupees 12	Peons. For 12 months on Rupees. 8	7	6	For 8 months on Rupees 8	7	For 7 months on Rs. 7.	For 6 months on Rupees. 8	7	6	Cost per annum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																				RS.
Calicut—*cont.*	Mangalore	128. Bekal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		129. Kásaragód	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	2	..	192
		130. Kumbla	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		131. Bangar Manjeshwar	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		132. Ullal	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		133. Bukkapatnam	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		Total	..	..	..	..	..	6	..	..	..	..	..	..	..	..	..	7	..	942
	Udipi	134. Deria Bahadurgur	..	1	..	* 1	..	..	..	..	..	1	..	1	2	..	..	..	..	356
		135. Hangerkotta	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	150
		136. Gangoli	..	1	..	..	..	1	..	..	..	2	..	..	..	..	1	..	..	324
		Total	..	2	..	* 1	..	2	..	..	..	3	..	1	2	..	1	1	..	§ 1,862
		Grand Total	1	14	..	† 2	2	23	..	..	6	55	..	1	2	1	1	‡ 9	..	‖ 18,255
	Presidency Total.	131. Permanent yards ¶	1	14	2	† 15	18	82	1	..	6	58	12	1	2	1	1	‡ 10	83	‖ 32,985
		5. Temporary do.	..	..	..	..	..	5	..	..	..	..	..	..	..	..	..	1	4	726
		Total	1	(a) 14	2	† 15	18	87	1	..	6	58	12	1	2	1	1	‡ 11	87	33,291

* For eight months only. † Includes 1 for eight months only. ‡ Two of these are Assistant Inspector's peons. § Includes the pay of the Sub-Inspectors shown in column 5.
‖ Includes the pay of the Assistant Inspector and Sub-Inspectors shown in columns 4 and 5. ¶ Inclusive of the 2 yards supervised by factory establishments.

(a) The pay of Sub-Inspectors has been calculated on average pay (Rs. 43).

ABSTRACT.

—		No.	Cost per annum.	—		No.	Cost per annum.
			RS.				RS.
Permanent	Assistant Inspector	1	1,800	Temporary	Superintendents	6	636
	Sub-Inspectors	14	7,224		Peons	103	3,867
	Superintendents	117	13,452		Total	109	4,503
	Peons	76	6,312				
	Total	208	28,788		Grand Total	317	33,291

APPENDIX A—*cont.*

No. 5.—ABKARI ESTABLISHMENTS in Collectors', Taluk, &c., offices.

District.	Name of the office.	Clerks on Rupees 30	25	20	15	Menials on Rupees 6	5	Cost per annum.
1	2	3	4	5	6	7	8	9
								RS.
Vizagapatam	Collector's office	..	1	..	..	..	..	300
	Sarvasiddhi taluk	..	..	..	1	..	..	180
	Vizagapatam do.	..	..	..	1	..	..	180
	Anakápalle do.	..	..	..	1	..	..	180
	Bimlipatam do.	..	..	..	1	..	..	180
	Vizianagrum do.	..	..	..	1	..	..	180
	Jeypore *	..	..	..	..	..	3	180
	Mulkangiri *	..	..	..	..	..	2	120
	Nourangapur *	..	..	..	..	..	3	180
	Total	..	1	..	5	..	8	1,680
Godávari	Collector's office	..	1	..	1	..	..	480
	Rámachandrapuram taluk	..	..	..	1	..	..	180
	Amalápuram do.	..	..	..	1	..	..	180
	Narsapur do.	..	..	..	1	..	..	180
	Bhimavaram do.	..	..	..	1	..	..	180
	Tanuku do.	..	..	..	1	..	..	180
	Cocanada division	..	..	..	1	..	..	180
	Peddápuram taluk	..	..	..	1	..	..	180
	Rajahmundry do.	..	..	..	1	..	..	180
	Yernagúdem do.	..	..	..	1	..	..	180
	Elloro do.	..	..	..	1	..	..	180
	Tuni and Pithápuram divisions	..	..	..	1	..	..	180
	Total	..	1	..	12	..	..	2,460
Kistna	Collector's office	..	1	1	..	..	..	540
	Bandur taluk	..	..	..	1	..	..	180
	Répalle do.	..	..	..	1	..	..	180
	Bápatla do.	..	..	..	1	..	..	180
	Nuzvid do.	..	..	..	1	..	..	180
	Gudivada do.	..	..	..	1	..	..	180
	Total	..	1	1	5	..	..	1,440
Kurnool	Cumbum taluk	..	..	..	1	..	..	180
	Markápur do.	..	..	..	1	..	..	180
	Total	..	..	..	2	..	..	360
Bellary	Collector's office	..	..	1	..	..	..	240
	Bellary taluk	..	..	..	1	..	..	180
	Adóni do.	..	..	..	1	..	..	180
	Total	..	..	1	2	..	..	600
Anantapur	Collector's office	..	1	..	..	..	..	300
	Anantapur taluk	..	..	..	1	..	..	180
	Madakasira do.	..	..	..	1	..	..	180
	Dharmavaram do.	..	..	..	1	..	..	180
	Gooty do.	..	..	..	1	..	..	180
	Tadpatri do.	..	..	..	1	..	..	180
	Penukonda do.	..	..	..	1	..	..	180
	Hindupur do.	..	..	..	1	..	..	180
	Total	..	1	..	7	..	..	1,560
Nellore	Nellore taluk	..	..	..	1	..	..	180
	Gudur do.	..	..	..	1	..	..	180
	Kavali do.	..	..	..	1	..	..	180
	Total	..	..	..	3	..	..	540
North Arcot	Collector's office	..	1	..	..	..	..	300
	Arcot taluk	..	..	..	1	..	..	180
	Vellore do.	..	..	..	1	..	..	180
	Gudiyáttam do.	..	..	..	1	..	..	180
	Wálajábad do.	..	..	..	1	..	..	180
	Wandiwash do.	..	..	..	1	..	..	180
	Total	..	1	..	5	..	..	1,200

* Temporary establishment sanctioned in G.O., dated 7th January 1870, No. 28.

APPENDIX A—*cont.*

No. 5.—Abkári Establishment in Collectors', Taluk, &c., offices—*cont.*

District.	Name of the office.	Clerks on Rupees. 30	25	20	15	Menials on Rupees. 6	5	Cost per annum.
1	2	3	4	5	6	7	8	9
								RS.
Chingleput ..	Chingleput taluk	..	..	..	1	..	..	180
	Conjeeveram do.	..	..	..	1	..	..	180
	Madurantakam do.	..	..	..	1	..	..	180
	Ponnéri do.	..	..	..	1	..	..	180
	Tiruvallúr do.	..	..	..	1	..	..	180
	Total ..	..	..	..	5	..	..	900
South Arcot ..	Collector's office	1	..	1	..	..	..	600
	Cuddalore taluk	..	..	..	1	..	..	180
	Chidambaram do.	..	..	..	1	..	..	180
	Villupuram do.	..	..	..	1	..	..	180
	Tindivanam do.	..	..	..	1	..	..	180
	Tiruvannámalai do.	..	..	..	1	..	..	180
	Total ..	1	..	1	5	..	..	1,500
Tanjore ..	Collectors's office	1	..	1	..	..	..	600
	Tanjore taluk	..	..	..	1	..	..	180
	Kumbakónam do.	..	..	..	2	..	..	360
	Máyavaram do.	..	..	..	1	..	..	180
	Shiyali do.	..	..	..	1	..	..	180
	Negapatam do.	..	..	..	1	..	..	180
	Nannilam do.	..	..	..	1	..	..	180
	Mannárgudi do.	..	..	..	1	..	..	180
	Tiruttúraippúndi do.	..	..	..	1	..	..	180
	Pattukkóttai do.	..	..	..	1	..	..	180
	Total ..	1	..	1	10	..	..	2,400
Trichinopoly ..	Collector's office	1	..	1	..	..	..	600
	Trichinopoly taluk	..	..	..	1	..	..	180
	Musiri do.	..	..	..	1	..	..	180
	Udaiyárpálaiyam do.	..	..	..	1	..	..	180
	Kulittalai do.	..	..	..	1	..	..	180
	Perambalúr do.	..	..	..	1	..	..	180
	Total ..	1	..	1	5	..	..	1,500
Madura ..	Collector's office	..	1	..	..	..	..	300
	Madura taluk	..	..	..	1	..	..	180
	Periyakulam do.	..	..	..	1	..	..	180
	Sivaganga Zemindari Tahsildar's office ..	..	..	..	1	1	..	252
	Tiruppattúr taluk	..	..	..	1	1	..	252
	Dindigul do.	..	..	..	1	..	..	180
	Madura Town Deputy Tahsildar's office ..	..	..	..	1	..	..	180
								180
	Total ..	..	1	..	6	2	..	1,524
Tinnevelly ..	Collector's office	..	..	1	..	..	..	240
	Tenkási taluk	..	..	..	1	..	..	180
	Tinnevelly do.	..	..	..	1	..	..	180
	Ambasamudram do.	..	..	..	1	..	..	180
	Srívilliputtur do.	..	..	..	1	..	..	180
	Tenkarai do.	..	..	..	1	..	..	180
	Ottappidáram do.	..	..	..	1	..	..	180
								180
	Total ..	..	..	1	6	..	..	1,320
Salem ..	Collector's office	1	..	1	..	..	..	600
	Hosúr taluk	..	..	..	1	..	..	180
	Námakkal do.	..	..	..	1	..	..	180
	Tiruchengodu do.	..	..	..	1	..	..	180
	Atúr do.	..	..	..	1	..	..	180
	Salem do.	..	..	..	1	..	..	180
	Tiruppattúr do.	..	..	..	1	..	..	180
	Uttangarai do.	..	..	..	1	..	..	180
	Krishnagiri do.	..	..	..	1	..	..	180
	Dharmapuri do.	..	..	..	1	..	..	180
								180
	Total ..	1	..	1	9	..	..	2,220

APPENDIX A—*concluded.*

No. 5.—Abkári Establishments in Collectors', Taluk, &c., offices—*concluded.*

District.	Name of the office.	Clerks on Rupees 30	25	20	15	Menials on Rupees 6	5	Cost per annum.
1	2	3	4	5	6	7	8	9
								RS.
Coimbatore ..	Collector's office	1	..	..	..	..	..	360
	Coimbatore taluk	..	..	..	1	..	..	180
	Pollachi do.	..	..	..	1	..	..	180
	Karúr do.	..	..	..	1	..	..	180
	Palladam do.	..	..	..	1	..	..	180
	Erode do.	..	..	..	1	..	..	180
	Udamalpet do.	..	..	..	1	..	..	180
	Bhavani do.	..	..	..	1	..	..	180
	Dhárápuram do.	..	..	..	1	..	..	180
	Kollegal do.	..	..	..	1	..	..	180
	Satyamangalam do.	..	..	..	1	..	..	180
	Total ..	1	..	..	10	..	..	2,160
Malabar ..	Collector's office	1	..	1	..	..	..	600
	Deputy Collector's office, Cochin	..	..	1	..	1	..	312
	Chirakkal taluk	..	..	1	..	3	..	456
	Kóttayam do.	..	..	1	..	3	..	456
	Kurumbranád do.	..	..	1	..	3	..	456
	Calicut do.	..	..	1	..	3	..	456
	Ernad do.	..	..	1	1	3	..	636
	Ponnáni do.	..	..	1	1	3	..	636
	Walawanad do.	..	..	1	1	3	..	636
	Palghat do.	..	..	1	..	3	..	456
	Total ..	1	..	10	3	25	..	5,100
South Canara ..	Collector's office	1	..	1	..	..	..	600
	Mangalore taluk	..	..	1	1	..	..	420
	Kasaragod do.	..	..	1	1	..	..	420
	Uppinangadi do.	..	..	1	1	..	..	420
	Udipi do.	..	..	1	1	..	..	420
	Coondapoor do.	..	..	1	1	..	..	420
	Total ..	1	..	6	5	..	..	2,700
	Grand Total ..	7	6	23	105	27	8	31,164

ABSTRACT.

	Permanent. Clerks.	Menials.	Temporary Menial.	Cost per annum.
				RS.
Collector's office ..	23	..	..	6,660
Taluk and other offices ..	118	27	8	24,504
Total ..	141	27	8	31,164

APPENDIX B—*cont.*

Statement showing the Area of Salt Factories and of the Salt Pans comprised therein together with the Number of Registered Holders in each Factory in the Madras Presidency during the year 1892-93—*contd.*

Factory.	Gross area of the factory (including platforms and drying grounds and all embankments, channels, reservoirs, buildings, &c.).	Cultivable pans. At the beginning of the year. Number of registered holders.	At the beginning of the year. Area. Occupied.	At the beginning of the year. Area. Unoccupied (i.e., relinquished by licensees, resumed by Government and other waste lands).	Increase during the year in the Number of registered holders.	Increase during the year in the Area.	Decrease during the year in the Number of registered holders.	Decrease during the year in the Area.	Remaining at the end of the year. Number of registered holders.	Remaining at the end of the year. Area. Occupied.	Remaining at the end of the year. Area. Unoccupied (i.e., relinquished by licensees, resumed by Government and other waste lands).	Pans actually worked during the year. Number of registered holders.	Pans actually worked during the year. Area.	Registered holders in column 10. Number holding half an acre or less.	Number holding more than half, but less than 1 acre.	Number holding 1 acre and more, but less than 2 acres.	Number holding 2 acres and more, but less than 5 acres.	Number holding 5 acres and more.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Excise—cont.																			
	ACS.		ACS.	ACS.		ACS.		ACS.		ACS.	ACS.		ACS.						
Neidavasal	232·93	46	156·43	9·01	3	..	..	..	49	156·43	9·01	49	100·34	24	11	7	3	4	49
Tranquebar	94·59	25	39·90	15·54	..	..	1	..	24	39·90	15·54	25	39·90	...	6	12	6	..	24
Negapatam	477·62	111	(b) 211·32	122·10	..	..	12	(a) 1·31	99	210·01	123·41	94	190·55	16	27	21	25	10	99
Védáranniyam	576·31	21	331·40	105·81	..	..	..	..	21	331·40	105·81	19	196·33	1	7	6	4	3	21
Thambikkanallavankottai.	389·08	224	198·99	20·14	4	..	1	..	227	198·99	20·14	210	198·87	140	49	20	13	5	227
Adirámpatnam	286·56	85	110·13	59·06	2	..	1	..	86	110·13	59·06	86	110·13	25	30	16	11	4	86
Vattanam	101·62	78	(b) 60·11	14·97	3	..	..	..	81	60·11	14·97	75	57·50	35	29	14	3	..	81
Manakkudi	112·97	1	19·27	9·00	..	..	..	..	1	19·27	9·00	1	19·27	..	..	..	..	1	1
Morekolam	119·16	63	55·06	7·57	..	..	2	..	61	55·06	7·57	61	55·06	24	20	10	6	1	61
Mutturagunádapatnam ..	90·08	67	33·68	..	..	..	..	..	67	33·68	..	67	33·68	43	19	4	1	..	67
Arasadi	78·85	56	30·73	1·42	..	..	2	..	54	30·73	1·42	53	30·57	43	3	6	1	1	54
Levingepuram	328·43	153	115·53	22·03	1	..	1	..	153	115·53	22·03	104	87·35	82	38	19	12	2	153
Káyalpatnam	59·04	92	38·83	0·41	15	..	1	..	106	38·83	0·41	106	38·83	83	15	7	1	..	106
Arumuganeri	92·71	1	92·71	..	..	..	..	..	1	92·71	..	1	92·71	..	..	..	..	1	1
Kulasékarapatnam ..	34·97	1	34·97	..	..	..	..	..	1	34·97	..	1	34·97	..	..	..	..	1	1
Kuttanguli	20·10	20	8·51	0·08	3	..	..	..	23	8·51	0·08	23	8·34	19	3	1	..	..	23
Total, Excise ..	20,007·06	5,024	11,055·78	3,339·22	81	26·63	68	51·66	5,037	11,030·75	3,337·26	4,689	9,965·73	1,378	1,294	1,059	928	378	5,037
Grand Total ..	24,267·30	6,576	13,768·46	3,972·39	190	180·76	123	139·73	6,643	13,809·49	3,934·97	6,098	12,408·29	2,019	1,563	1,373	1,274	414	6,643

(a) Resumed by Government on account of the misconduct of the licensees.

(b) Revised figures.

APPENDIX C.

STATEMENT showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1892-93.

Sub-Division.	Factory.	Area of pans actually worked during the year.	Date of commencement of Manufacture.	Date of commencement of Scrapings.	Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weighment (i.e., — error in estimation).	Rejected.	Destroyed by rain.	Gain on weighment (i.e., + error in estimation).	Actually stored.
1	2	3	4	5	6	7	8	9	10	11	12	13
GOVERNMENT SALT.												
		ACS.				MDS.	MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur ..	Ganjám (including extension).	861·42	10th Dec. 1891.	2nd Feb. 1892.	29th June 1892.	Unlimited.	813,191	26,019	3,875	1,162	..	782,135
Chicacole ..	Calingapatam extension ..	62·46	26th Dec. 1891.	13th Feb. 1892	8th June 1892.	..	49,207	117	90	..	..	49,000
	Karasa extension	93·14	5th ,, ,,	22nd Jan. ,,	28th ,, ,,	..	66,788	714	885	..	..	65,188
	Balacheruvu	209·26	26th Nov. ,,	31st Dec. 1891.	30th ,, ,,	..	169,018	1,271	..	..	..	167,747
	Polavaram	136·14	30th ,, ,,	9th Jan. 1892.	4th ,, ,,	..	113,912	2,076	..	..	..	111,836
	Total ..	501·00	..	..	..	..	398,925	4,178	976	..	..	393,771
Cocanada ..	Penuguduru extension ..	72·80	20th Jan. 1892.	25th Mar. 1892.	7th June 1892.	..	41,779	326	..	..	..	41,453
Masulipatam.	Pandraka	454·52	22nd Dec. 1891.	26th Feb. 1892.	3rd June 1892.	150,000	99,540	..	..	..	11,212	110,752
Nellore ..	Chinna Ganjám					No manufacture.						
	Kanuparti	..	..	..	..	1,300	465	..	..	..	48	513
	Krishnapatnam	..	..	..	..	570	570	..	..	..	..	570
	Do. extension No. I.	79·47	15th Jan. 1892.	20th Feb. 1892.	6th Aug. 1892.	Unlimited.	134,733	..	15,945	1,470	11,834	129,152
	Dugarazpatnam	31·78	8th Feb. ,,	23rd Mar. ,,	21st July ,,	Do.	38,694	..	4,567	..	5,580	39,707
	Total ..	111·25	..	..	..	..	174,462	..	20,512	1,470	17,462	169,942
Chingleput..	Merkanam extension (Karambalam).	150·50	15th Mar. 1892.	23rd May 1892.	4th July 1892.	Unlimited.	57,660	..	* 1,840	3,050	1,639	54,409
	Kandadu	125·43	15th ,, ,,	6th June ,,	3rd ,, ,,	Do.	15,606	..	* 240	3,000	1,703	14,069
	Total ..	275·93	..	..	..	..	73,266	..	2,080	6,050	3,342	68,478
Negapatam..	Védáranniyam extension..	14·47	26th May 1892.	26th May 1892.	6th Aug. 1892.	..	3,341	753	..	50	..	2,538
	Thambikkanallavankottai.	..	..	..	..	2,837	2,837	..	..	..	..	2,837
	Adirámpatnam extension.	38·66	21st July 1892.	21st July 1892.	23rd Sept. 1892.	..	229	56	..	..	..	173
	Kuttumavadi	51·52	15th Mar. ,,	15th Mar. ,,	23rd ,, ,,	Unlimited.	45,010	..	..	2,089	1,018	43,939
	Lakshmi pans	26·84	4th May ,,	4th May ,,	5th Aug. ,,	..	1,079	..	..	99	..	980
	Total ..	131·49	..	..	..	..	52,496	809	..	2,238	1,018	50,467
Tinnevelly..	Panchakali	Collection of spontaneous salt was ordered to be stopped in the season of 1892.										
	Vaippar	16·79	15th May 1892.	8th July 1892.	6th Nov. 1892.	Up to the available storage space.	51,088	..	116	..	2,792	53,764
	Sevandakulam extension..	17·36	15th Mar. ,,	12th ,, ,,	4th Dec. ,,	Do.	80,517	..	132	..	7,520	87,905
	Total ..	34·15	..	..	..	..	131,605	..	248	..	10,312	141,669
	Total of Government Salt.	2,442·56	..	..	..	..	1,785,264	31,332	27,691	10,920	43,346	1,758,667

* Ordered to be destroyed.

APPENDIX C—*cont.*

Statement showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1892-93—*cont.*

Sub-Division.	Factory.	Area of pans actually worked during the year.	Date of commencement of: Manufacture.	Date of commencement of: Scrapings.	Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weighment (*i.e.*,—error in estimation).	Rejected.	Destroyed by rain.	Gain on weighment (*i.e.*, + error in estimation).	Actually stored.
1	2	3	4	5	6	7	8	9	10	11	12	13
				EXCISE SALT.								
		ACS.					MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Chatrapur ..	Surla ..	357·36	15th Jan. 1892.	28th Feb. 1892.	6th June 1892.	No dittam is fixed by Government for Excise factories under the Madras Salt Act, 1889.	382,688	..	..	..	893	383,581
Chicacole ..	Naupada ..	589·82	10th Feb. 1892.	15th Mar. 1892.	19th May 1892.		315,960	..	..	..	19,089	335,049
	Calingapatam ..	253·47	7th Jan. ,,	13th Feb. ,,	7th June ,,		297,914	7,140	..	..	..	290,774
	Kuppili ..	143·15	27th Nov. 1891.	5th Jan. ,,	29th ,, ,,		162,561	3,102	..	7,447	..	152,012
	Konada ..	72·23	3rd Dec. ,,	19th ,, ,,	7th July ,,		75,184	2,078	..	14	..	73,092
	Bimlipatam ..	90·47	6th Nov. ,,	22nd Dec. 1891.	26th ,, ,,		136,757	2,763	..	30	..	133,964
	Karasa ..	320·41	4th Dec. ,,	28th ,, ,,	7th ,, ,,		296,713	2,348	..	660	..	293,705
	Total ..	1,469·85	..	..	..		1,285,089	17,431	..	8,151	19,089	1,278,596
Cocanada ..	Penuguduru ..	610·62	15th Jan. 1892.	18th Mar. 1892	15th June 1892.		350,854	..	..	..	21,268	372,122
	Jagannaikpur ..	127·08	1st Dec. 1891.	1st Feb. ,,	15th ,, ,,		60,685	..	..	..	1,931	62,616
	Mogalturru ..	125·28	6th Feb. 1892.	15th Mar. ,,	3rd ,, ,,		82,266	..	..	230	8,077	90,113
	Total ..	862·98	..	..	..		493,805	..	..	230	31,276	524,851
Masulipatam ..	Manginapudi ..	There was no manufacture in the season of 1892.										
	Nizampatam ..	116·80	13th Jan. 1892.	29th Mar. 1892.	2nd June 1892.	No dittam is fixed by Government for Excise factories under the Madras Salt Act, 1889.	97,878	2,839	..	4,000	..	91,039
	Total ..	116·80	..	..	..		97,878	2,839	..	4,000	..	91,039
Nellore ..	Kanuparti ..	175·73	11th Feb. 1892.	18th Mar. 1892.	30th June 1892.		124,929	..	5,299	1,190	12,848	131,288
	Pakala ..	189·40	31st Jan. ,,	11th ,, ,,	5th Aug. ,,		245,273	..	7,415	5,010	12,548	246,396
	Iskapalle ..	109·27	1st Feb. ,,	6th April ,,	30th June ,,		83,327	2,228	1,307	..	..	79,792
	Krishnapatnam ..	140·31	19th Jan. ,,	15th Feb. ,,	14th May ,,		211,769	..	7,379	765	188	203,813
	Total ..	614·71	..	..	..		665,298	2,228	21,400	6,965	25,584	660,289
Chingleput ..	Tada ..	64·90	26th Jan. 1892.	29th Mar. 1892.	14th May 1892.		83,408	3,421	..	..	..	79,987
	Kattur ..	372·88	5th Feb. ,,	17th ,, ,,	2nd July ,,		245,759	..	..	267	4,678	250,170
	Váyalúr ..	578·41	28th Jan. ,,	6th April ,,	1st ,, ,,		254,190	..	..	1,760	1,170	254,600
	Pulidiwak ..	637·49	2nd Feb. ,,	6th ,, ,,	30th June ,,		202,581	456	..	161	..	201,964
	Attiput ..	680·63	21st Jan. ,,	1st ,, ,,	21st ,, ,,		381,320	10,316	..	21,143	..	349,861
	Vallur ..	940·54	18th ,, ,,	29th Mar. ,,	1st July ,,		465,741	..	..	7,745	2,719	460,715
	Vadasamanjeri ..	200·94	26th ,, ,,	19th ,, ,,	14th June ,,		142,566	..	..	946	23,066	165,686
	Covelong ..	716·13	26th ,, ,,	23rd ,, ,,	1st July ,,		408,066	..	..	263	71,431	479,234
	Cheyúr ..	411·10	1st Mar. ,,	24th April ,,	4th ,, ,,		136,887	..	..	..	14,930	151,817
	Chunampet ..	225·69	14th ,, ,,	26th ,, ,,	4th ,, ,,		100,925	..	..	465	21,614	122,074
	Merkánam ..	292·72	15th ,, ,,	24th ,, ,,	5th ,, ,,		63,451	..	..	930	35,351	97,872
	Total ..	5,121·48	..	..	..		2,485,894	14,193	..	33,680	174,959	2,612,980

Statement showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1892-93—*cont.*

Sub-Division.	Factory.	Area of pans actually worked during the year.	Date of commencement of: Manufacture.	Date of commencement of: Scrapings.	Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weighment (*i.e.*,—error in estimation).	Rejected.	Destroyed by rain.	Gain on weighment (*i.e.*, + error in estimation).	Actually stored.
1	2	3	4	5	6	7	8	9	10	11	12	13
				EXCISE SALT—*cont.*								
							MDS.	MDS.	MDS.	MDS.	MDS.	MDS.
Negapatam ..	Cuddalore ..	128·20	3rd March 1892.	3rd Mar. 1892.	25th July 1892.	No dittam is fixed by Government for Excise factories under the Madras Salt Act, 1889.	90,058	..	..	..	3,008	93,066
	Kamblimedu ..		1st April ,,	1st April ,,	16th Sept. ,,							
	Neidavasal ..	100·34	29th March ,,	29th Mar. ,,	4th Aug. ,,		82,842	..	..	..	116	82,958
	Tranquebar ..	39·90	28th ,, ,,	28th ,, ,,	4th ,, ,,		40,462	2,269	..	..	..	38,193
	Negapatam ..	190·55	5th April ,,	5th April ,,	24th Sept. ,,		93,312	..	..	..	6,218	99,530
	Vedaranniyam ..	196·33	1st ,, ,,	1st ,, ,,	11th Oct. ,,		77,302	7,022	..	1,150	..	69,130
	Thambikkanallavankottai.	198·87	14th March ,,	14th Mar. ,,	23rd Sept. ,,		76,829	272	..	8,689	..	67,868
	Adirámpatnam ..	110·13	1st April ,,	1st April ,,	23rd ,, ,,		103,246	3,839	..	451	..	98,956
	Magilankottai ..		26th March ,,	26th Mar. ,,	20th ,, ,,							
	Total ..	964·52	..	..	..		564,051	13,402	..	10,290	9,342	549,701
Tinnevelly ..	Theethandathanam ..	57·50	13th May 1892.	27th May 1892.	12th Oct. 1892.		46,961	..	..	1,661	1,411	46,711
	Vattanam ..		7th ,, ,,	13th June ,,	12th ,, ,,		26,118	..	..	1,220	3,421	28,319
	Manakudi ..	19·27	8th April ,,	13th May ,,	12th ,, ,,		76,971	..	..	140	638	77,469
	Morekolam ..	55·06	13th May ,,	22nd June ,,	12th ,, ,,		30,699	..	..	..	532	31,231
	Mutturagunádapatnam ..	33·68	1st ,, ,,	18th ,, ,,	22nd ,, ,,		68,437	..	..	250	83	68,270
	Arasadi ..	30·57	15th ,, ,,	12th July ,,	15th Dec. ,,		126,290	90	324	..	324	126,200
	Tuticorin ..	There was no manufacture in the season of 1892.										
	Levingepuram ..	87·35	15th March 1892.	1st June 1892.	28th Nov. 1892.		260,430	..	366	..	2,456	262,520
	Sevandakulam ..			6th ,, ,,	29th ,, ,,		328,351	..	805	..	898	328,444
	Keyalpatnam ..	38·83	22nd ,, ,,	26th Mar. ,,	4th ,, ,,		222,435	..	806	6,278	875	216,226
	Arumuganeri ..	92·71	25th ,, ,,	6th April ,,	4th ,, ,,		175,479	..	41	1,694	816	174,560
	Kulasekharapatnam ..	34·97	26th ,, ,,	6th ,, ,,	8th ,, ,,		5,234	191	..	306	..	4,737
	Kuttanguli ..	8·34	18th ,, ,,	8th ,, ,,	5th ,, ,,		20,050	..	..	..	9	20,059
	Total ..	458·28	..	..	..		1,387,455	281	2,342	11,549	11,463	1,384,746
	Total of Excise Salt ..	9965·73	..	..	..		7,362,158	50,374	23,742	74,865	272,606	7,485,783
	Grand Total ..	12,408·29	..	..	..		9,147,422	81,706	51,433	85,785	315,952	9,241,450

APPENDIX D.

STATEMENT showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93.

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are: Independent.	In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Surlá ..	122	3	119 { 117 2	1. N. Bhimarazu and Company. 2. P. Rama Murthi ..	12 0 0	9 6 0	Includes conveying and storing charges only.	No dittam fixed (though there is a condition that salt should be manufactured according to dittam fixed).	1. Good salt should be manufactured according to dittam fixed. 2. All salt manufactured should be transferred to the capitalists. 3. 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. 4. Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture. 5. Cost of all works and repairs to be executed according to excise rules should be borne by capitalists. 6. All licensees should work their pans without exception. 7. Capitalists may sell the salt stored at any rate they like, but should pay the duty and the cess fixed by Government. 8. Disregard of the above conditions by licensees shall entail payment of damages which capitalists might demand, with interest at 24 per cent. per annum.	Up to 31st December 1895.	Besides the fixed kudivaram in column 6, the capitalists are reported to be paying liberal presents and advances to licensees in order to encourage manufacture. Presents ranging from Rs. 50 to Rs. 200 are given at the end of the period of contract. Advances from Rs. 100 to Rs. 300 a year are given according to the position of the licensees and extent of their pans.
Naupada ..	228	184	44 { 16 3 4 3 3 3 4 2 2 5	1. Ch. Rama Chetty, K. Ramayya and Gadi Gurumurti Naidu. 2. Ch. Latchayya .. 3. N. Ramadoss Pantulu and S. Brahmiah Pantulu. 4. Thippana Jangam Naidu. 5. Yavegu Paupannah. 6. Ginni Appiah and Ginni Kami Naidu. 7. Kota Naidu .. 8. Vadarevu Atchivadu. 9. Suggu Veerannah 10. Parapati Appiah.	From Rs. 10 0 0 to Rs. 15 0 0	9 6 0	No ..	No dittam fixed ..	None	*Nil* ..	The licensees did not bind themselves by duly-executed agreements to transfer all their salt to the capitalists; but, as a matter of fact, they did transfer it at their pleasure at different times and in different quantities according to the rate of kudivaram agreed upon. They have full power as to the disposal of the salt still in their names, but are not likely to sell it independently.
Calingapatam.	317	89	228 { 7 25 5 25 25 20 20 10 5 10 10 30 6 5 25	1. Y. Venkataramadoss. 2. M. Appadu .. 3. S. Gurini Naidu.. 4. N. Appiah .. 5. Kalli Kurmiah .. 6. G. Ramannah .. 7. D. Audinarayana. 8. D. Nookiah .. 9. Vilugu Garikuvadu. 10. B. Lutchannah and V. Narayya. 11. A. Venkataratnam. 12. S. Appadu .. 13. D. Veerannah .. 14. G. Jaggulu .. 15. Killa Lakshminarayana	10 0 0	9 6 0	Yes ..	Do. ..	Advances to licensees are sometimes made in money and sometimes in kind. The licensees in their turn are bound to transfer the salt manufactured by them to the capitalists at Rs. 10 a' grace in liquidation of the debts contracted from the latter.	The arrangement is to remain in force as long as the licensees are in debt to the capitalists.	The capitalists in column 5 are also licensees.
Kuppili ..	127	7	120 { 55 15 11 10 2 14 13	1. P. Naganna .. 2. K. Kamamurti .. 3. K. Sublayya .. 4. M. Appadu .. 5. K. Prakasa Rao.. 6. N. Thammannah. 7. A. Yerrannah .. 8. V. Naidu ..	15 0 0	[illegible] 0	Do.	Do. ..	1. Capitalists to supply brine .. 2. Rent on pans to be borne by licensees. 3. Licensees to pay a penality of 4 annas per maund in the case of failure to deliver salt according to agreement. 4. Capitalists to pay advances without interest.	1 year ..	No. 1 is a non-licensee; Nos. 2—8 are both licensees and capitalists.
Konada ..	69	25	44 { 13 28 2 1	1. T. Appadu .. 2. B. V. Somayazulu 3. V. Raghunaikulu. 4. S. Subbannah ..	18	9 0 0	No	Do. ..	Assessment and the cost of works to be paid by licensees.	1 year ..	....

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are: Independent.	In the hands of capitalists.		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	3	4		5	6	7	8	9	10	11	12
						RS. A. P.	RS. A. P.					
Bimlipatam.	32	32	..		..	Licensees work independently at this factory.						
Karasa ..	43	11	32	2	1. Ch. Ramannah ..	7 0 0, 10 0 0, 12 0 0 and 15 0 0	11 4 0	Yes ..	No dittam fixed ..	All salt manufactured to be made over to capitalists.	*Nil* ..	The rates depend on the quality of the salt.
				10	2. M. C. Sanyasi Chetty.							
				15	3. D. Venkatanarasaya Nayudu.							
				2	4. G. Gurannah ..							
				1	5. M. Appalanarasiah.							
				1	6. B. Venkataratnam.							
				1	7. A. Narasimhaswamy Naidu.							
Penugudura.	208	26	182	118	Messrs. Hall, Wilson and Company.	15 0 0	10 0 0	Not included ..	Do. ..	No formal agreement entered into between the licensees and the capitalists. Messrs. Hall, Wilson and Company pay only two-thirds of the kudivaram at the time of the transfer of salt by licensees to them and the balance after removal of salt under credit orders. The other capitalists pay the full kudivaram at time of storage.	1 year ..	Storing, forming and covering charges are paid by capitalists in addition to the rate shown in column 6.
				10	Messrs. Simson Brothers.							
				26	Bodani Gavarrazu ..							
				4	Pabbinedi Tammirazu.							
				3	Do. Kamarazu..							
				2	Do. Sarvarayudu.							
				3	Kasilanka Kamarazu							
				2	Do. China Satiah.							
				3	Gollavalli Govindurazulu..							
				1	Gavini Ramiah ..							
				1	Kamcherla Marayya..							
				3	Mathidi Putrayya ..							
				1	Tummalapalli Suriah.							
				2	Kedarasetti Bapannah							
				3	Adduri Subbarazu ..							
Jagannaikpur.	1	1	..		Leased to Messrs. Hall, Wilson and Company of Cocanada			..	..	The Company engaged daily coolies, paying the headman Rs. 7 a month and other coolies at annas 3 per diem. No fixed kudivaram was paid to the manufacturers as in last year.	..	....

1	2	3	4		5	6	7	8	9	10	11	12
Mogalturru.	222	101	121	37	Kancherla Thatiah *alias* Venkiah.	12 0 0 to 20 0 0	10 0 0	Includes conveying and storing charges.	No dittam fixed ..	As at Penugudura, no formal agreement was entered into between licensees and capitalists. The licensees are bound to transfer salt to the capitalists only to the extent of their liabilites at the rates agreed upon according to the quality of salt after which they are left free to dispose of the balance as they please.	*Nil* ..	....
				14	KatakamsettiRamanujayya.							
				11	Itam Venkiah ..							
				14	Guttula Venkataswami.							
				6	Komara Ramannah ..							
				5	Pidima Venkata Subbiah.							
				1	Pilakana Ramanna Pantulu.							
				6	Katakam Setti Gangayya.							
				6	Kancherla Paramesu..							
				3	Do. Narasiah .							
				6	Do. Tammiah ..							
				1	Katakamsetti Ayyappa.							
				10	Konisetti Ramaswami.							
				1	Muttyala Venkataswami.							
Manginapudi	95	95	..		.....	..	..	*Nil* ..	*Nil* ..	*Nil*	*Nil* ..	....
Nizampatam.	115	13	102		A joint stock company, consisting of Venkata Rao Pantulu and Venkata Veeraraghava Reddi of Nellore.	13 8 0	10 0 0	Includes conveying charges only.	No dittam fixed ..	1. Capitalists should take over all salt manufactured. 2. Repairs to works connected with manufacture of salt should be executed by licensees, other works being done by capitalists.	15 years from 1886.	
Kanuparti..	169	16	153	67	1. S. Subbarama Reddi (licensee No. 63).	14 8 0	9 8 0	Yes ..	Do. ..	Capitalists should take and the licensees should make over to them all salt manufactured.	Some for 3 years and others for 4 years.	....
				19	2. M. Venkata Row (licensee No. 155).	15 8 0		No. ..	Do. ..		5 years ..	....
				12	3. N. Patiah (licensee No. 160).	14 10 0		Do. ..	Do. ..	1. Do. do. .. 2. Licensees should produce good salt.	*Nil* ..	....
				38	4. N. Venkatasami (licensee No. 161).	13 8 0		Do. ..	Do. ..	Do. do. ..	Some for 5 years and others for 10 years.	....
				11	5. K. Venkatasami.	13 8 0		Do. ..	Do. ..	Do. do. ..	No agreement.	....
				6	6. T. Andiappa ..	13 8 0		Do. ..	Do. ..			

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are Independent.	How many of the licensees shown in column 2 are In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Pákala ..	161	65	96	1. T. Varadiah (licensee No. 357). 2. A. Ramiah (licensee No. 340). 3. A. Bathriah (licensee No. 302). 4. P. Purniah (licensee No. 49). 5. M. Venkata Row (licensee No. 328). 6. C. Ramasawmy Chetty. 7. K. Obiah .. 8. C. Venkarama Chetty. 9. Subbiah .. .. 10. Rangiah .. .. 11. Audinarayana Reddi (licensee No. 137). 12. P. Akkiah (licensee No. 293).	16 0 0 to 22 0 0	9 0 0	Yes ...	No dittam fixed, but salt should be scraped up to the limit of the available storage space.	1. Licensee should produce good salt. 2. Capitalists should take over all salt manufactured by licensees. 3. Capitalists should bear all costs of repairs.	8 years from 1886 in some cases and 6 years from 1886 in others. In all cases of new contracts the period is 1 year.	Capitalists who pay kudivaram at Rs. 16 pay an additional rate of Rs. 2-8-0 per garce as the share in the sale profits and those who pay Rs. 18 allow to the licensees one-half or two-thirds share of the profits which comes to Re. 1 or Rs. 2 per garce. Those paying over Rs. 19 allow no share in their profits to the licensees.
			40	1. M. Venkata Rao (licensee No. 349).	15 0 0				1. All salt manufactured should be made over to the capitalists. 2. Licensees should produce good salt. 3. Capitalists should bear all costs of repairs. 4. Interest at 9 per cent. is payable on advances received by licensees.	5 years ..	

Factory.	2	3	4		5	6	7	8	9	10	11	12
Iskapalle.	142	16	126	18	2. G. Rungiah Chetty (licensee No. 200).	16 0 0 to 17 0 0	12 8 0	Yes	No dittam fixed.	1 and 2. Same as above .. 3. Interest at 9 to 12 per cent. is payable on advances taken by the licensees.	3 years ..	Of the kudivaram specified in column 6 Rs. 10 is the cost of manufacture and the remainder is licensees' profit.
				2 7 7	3. P. Narasiah .. 4. M. Subbiah .. 5. V. Venkiah (licensee No. 222).	16 0 0 16 8 0 16 0 0				*Capitalists Nos. 3 to 6* .. .. 1. Same as above. 2. Licensees who fail to deliver salt as stipulated should pay the capitalists a penalty equal to the difference between the kudivaram received for it and its actual selling price. 3. Interest at 9 per cent. is payable on advances taken by the licensees.	1 year ..	
				8	6. K. Chenchuramudu (licensee No. 367).	17 0 0 to 18 0 0						
				24	7. V. Pichiah (licensee No. 159).	15 0 0 to 17 0 0						
				14 6	8. C. Buchia (licensee No. 277). 9. G. Ramiah (licensee No. 253).	18 0 0 16 8 0				*Capitalists Nos. 7 to 9* .. .. The agreement is verbal .. .. All salt manufactured should be made over to the capitalists.	No term specified.	
Krishnapatnam.	154	52	102	53	1. Madras Salt Trading Company (Limited), holding license No. 170, in the name of Atheendrulu Chetty.	16 8 0 to 17 8 0	9 8 0	Do.	There is a condition in the agreement that the licensee should scrape according to the dittam fixed with reference to the Company's requirements and that when the dittam is exceeded the excess should be sold only to the Company. No dittam was however fixed.	1. Licensee should repair and keep his pans in order. 2. Licensee should manufacture good salt to the Company's satisfaction, subject to the instructions issued by the Commissioner. 3. The entire area of the pans should be worked by licensee, in default 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 themselves annually at the factory to effect transfers in person. 6. Licenses 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.	10 years from 1886.	No rewards are reported to have been paid.
				21	2. M. Gulam Mahomed Sahib of Gudur.	19 0 0		Do.	No dittam fixed ..	Do. do. ..	10 years from 1889.	
				9	3. B. Subbaraya Chetty (licensee No. 162).	19 0 0		Do.	Do. ..	No formal agreement entered into.	..	....
				19	4. Ragava Pillai (licensee No. 100).	17 0 0 19 0 0 20 0 0		Do.	Do. ..	In the case of six licensees, the conditions are the same as in the case of the Madras Salt Trading Company. The remaining 13 who receive Rs. 19 and Rs. 20 per garce are free to sell their salt as soon as the debts due are paid off.	5 years from 1890.	....

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are: Independent.	How many of the licensees shown in column 2 are: In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Tada ..	86	33	53: 49	1. Vobula Chetty and Company.	16 10 0	10 0 0	Yes ...	No dittam fixed.	Licensees should scrape as much salt as the season would permit, store it in their names and then transfer it to their capitalists after storage.	12 years from 1884.	The first Company present their constituents with Rs. 20 to Rs. 100 according to the quantity they scrape and with cloths every year. The second Company is a group of relations working together.
			4	2. Venkatanarasu Reddi and Company.							
Kattur ..	124	66	58: 6	1. R. D. Nambarumaliah and Sons.	* 15 0 0	12 0 0	No ..	Do. ..	1. Cost of excise works should be borne by the Company.	5 years from 1890.	* Kudivaram. RS. 12 A. 0 P. 0; Fixed presents .. 3 0 0
			4	2. T. Ratnasami Nadar and Company.	† 13 4 0	12 0 0	Do. ..	Do. ..	1. Do. do. .. 2. Only good salt will be taken by the capitalists.	Do. ..	† Kudivaram. 12 0 0; Fixed presents .. 1 4 0
			45	3. Indian Salt Trading Company.	‡ 16 0 0	12 0 0	Do. ..	Do. ..	....	Do. ..	‡ Kudivaram. 12 0 0; Fixed presents .. 4 0 0
			3	4. S. Subbaraya Chetty.	13 0 0	12 0 0	Do. ..	Do. ..	....	4 years from 1891.	....
Vayalur ..	194	19	175: 30	1. G. Mahadeva Chetty and Company.	§ 16 0 0	12 0 0	Do. ..	Do. ..	1. Cost of excise works is borne by the capitalists. 2. Only good salt will be taken by the capitalists.	5 years from 1890.	§ Kudivaram. RS. 12 A. 0 P. 0; Fixed presents .. 4 0 0
			42	2. Angasundram Pillai.	§ 16 0 0	12 0 0	Do. ..	Do. ..	Cost of excise works is borne by the capitalists.		
			46	3. Indian Salt Trading Company.	§ 16 0 0	12 0 0	Do. ..	Do. ..	....		
			28	4. T. Ratnasami Nadar and Company.	§ 16 0 0	12 0 0	Do. ..	Do. ..	Cost of excise works to be borne by the Company.		
			29	5. R. D. Namberumaliah and Sons.	§ 16 0 0	12 0 0	Do. ..	Do. ..	Do. do. ..		

Factory.	Total	Independent.	In the hands of capitalists.	Names	Rate (6)	Old rate (7)	8	9	10	11	12
Pulidiwak ..	158	20	138: 48	1. R. D. Namberumaliah and Sons.	‖ 16 0 0	12 0 0	Do. ..	Do. ..	1. Only good salt manufactured to be taken by capitalists, bad salt being destroyed by licensees. 2. Cost of transport, loading and unloading, storage, &c., and that of excise works to be borne by capitalists. 3. Besides kudivaram in column 6, rewards from Rs. 20 to Rs. 25 per acre to be paid to licensees according to outturn.	Do. ..	‖ Kudivaram. 12 0 0; Fixed presents .. 4 0 0
			50	2. Indian Salt Trading Company.	16 0 0	12 0 0	Do. ..	Do. ..	1. All good salt manufactured to be taken by the Company. 2. Cost of excise works to be borne by the Company. 3. Besides kudivaram in column 6, rewards of Rs. 15 to 30 per acre to be paid to licensees according to outturn.		It is stated that though a rate of Rs. 16 per garce is provided in the agreements of 1890, the rate actually paid from 1891 is only Rs. 13 per garce. This is attributed to the reduced profits realized by the capitalists' merchants and to the inability of the licensees to enforce the terms of agreement or to sell their salt independently at Madras.
			23	3. G. Mahadeva Chetty.	16 0 0	12 0 0	Do. ..	Do. ..	1. All good salt manufactured to be taken by capitalists, bad salt being destroyed by licensees. 2. Cost of excise works to be borne by capitalists.		
			10	4. Rathnaswami Nadar.	¶ 16 0 0	12 0 0	Do. ..	Do. ..	1. Same as (1) above .. .. 2. Besides kudivaram in column 6, rewards of Rs. 15 to 45 per acre to be paid to licensees according to outturn.		
			5	5. Angasundaram Pillai.	16 0 0	12 0 0	Do. ..	Do. ..	Same as above, except that the rate of reward is Rs. 25.		
			2	Nammalwar Chetty ..	13 0 0	12 0 0	Do. ..	Do. ..	Same as above, but no rewards are paid.	5 years from 1892.	....
Attiput ..	167	19	148: 32	1. R. D. Namberumaliah and Sons.	16 0 0	12 0 0	Do. ..	Do. ..	Same as at Pulidiwak	Do. ..	....
			44	2. Indian Salt Trading Company.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
			47	3. G. Mahadeva Chetty.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
			25	4. T. Ratnasami Nadar.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
Vallur ..	162	36	126: 29	1. R. D. Namberumaliah and Sons.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
			68	2. Indian Salt Trading Company.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
			19	3. G. Mahadeva Chetty.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....
			10	4. T. Ratnasami Nadar.	16 0 0	12 0 0	Do. ..	Do. ..	Do.	Do. ..	....

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are Independent.	How many of the licensees shown in column 2 are In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Vadasamanjeri.	97	15	82 (42)	1. G. Mahadeva Chetty.	13 7 0	11 13 0	No ..	No dittam fixed ..	1. Assessment cess and cost of excise works to be paid by capitalists. 2. Bad salt to be destroyed by capitalists. 3. Advance of Rs. 200 per acre without interest for 5 years to be paid by capitalists.	5 years from 1891-92.	....
			9	2. G. Subbaraya Chetty.	13 7 0	11 13 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			23	3. Alavandariah and Sons.	14 0 0	11 13 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			7	4. Maria Kesavalu Naidu and Company.	14 0 0	11 13 0	Do. ..	Do. ..	Same as conditions 1 and 2 against G. Mahadeva Chetty.		
			1	5. Messrs. Binny and Company.	..	11 13 0	Do. ..	Do. ..	1. Advance of Rs. 200 per acre without interest for 3 years together with a takkavi advance of Rs. 20 per acre at the beginning of each manufacturing season to be paid to licensees. 2. Storage operations to be performed by the Company at the expense of the licensee. 3. The salt manufactured to be transferred to the Company after storage who will, after taking a commission of 1 anna per maund of salt sold, pay the balance to the licensees after deducting storage charges, assessment, advances, &c., paid by them.	3 years from 1892-93.	....
Covelong ..	294	65	229 (76)	1. G. Mahadeva Chetty.	13 0 0	13 3 0 and 12 7 0	Do. ..	Do. ..	1. Cess, assessment and cost of excise works to be paid by capitalists. 2. Bad salt to be destroyed by capitalists. 3. Advance of Rs. 200 per acre without interest for 5 years to be paid to licensees.	5 years from 1891-92.	....
			66	2. G. Subraya Chetty.	13 0 0						
			55	3. Alavandariah and Sons.	13 13 0 15 0 0	13 3 0 and 12 7 0	Do. ..	Do. ..	Same as conditions against G. Mahadeva Chetty, but the grant of advance was limited to those licensees who accepted the lesser kudivaram of Rs. 13-13-0.	Do.	....
			12	4. Maria Kesavalu Naidu.	14 0 0	13 3 0 and 12 7 0	Do. ..	Do. ..	Same as conditions 1 and 2 against G. Mahadeva Chetty.	Do.	....
			20	5. Messrs. Binny and Company.	..	13 3 0 and 12 7 0	Do. ..	Do. ..	Same as conditions in respect of the licensee of the Vadasamanjeri factory.	3 years from 1892-93.	....
Cheyur ..	65	45	20 (13)	1. Messrs. Binny and Company.	*Nil.*	6 5 0 15 11 0 22 5 0 22 6 0 26 12 0	Licensees bear all expenses of conveying, &c.	Five garce per acre, but any excess manufactured to be taken by the Company.	1. Cost of establishment to be borne by licensees. 2. The Company to receive a commission of 1 anna per maund of salt sold. 3. Licensees to be paid an advance of Rs. 200 per acre of salt-pans mortgaged and of Rs. 400 if other lands are also mortgaged.	6 years from 1891.	
			7	2. Alavandariah and Sons.	*Nil.*	6 5 0 15 7 0 22 5 0 22 6 0 26 12 0	Do. ..	Five garce per acre, but in the case of licensee No. 72 a minimum of 20 garce for the whole of his holdings (2·80 acres) was prescribed.	Licensees to pay the Company a varying sum of Rs. 9-8-0 and 11-5-6 to cover commission, establishment charges and interest on the sum advanced as long as loans remain unpaid.	21 years from 1891 for licensee No. 72, and for the rest till the salt is sold.	
Chunampet. Merkanam ..	27 50	24 30	3 20	Messrs. Montbrunn of Pondicherry.	No rate of kudivaram fixed.	6 15 0 16 5 0 16 14 0 17 4 0 19 9 0 22 5 0 26 2 0 [illegible]2 6 0 15 7 0	*Vide* remarks in column 6. ..	No dittam fixed ..	1. An advance of Rs. 500 per acre of salt-pans mortgaged to be paid to licensees. 2. The licensees to scrape as much as the adjacent panholders do. 3. Two-fifths of the net profit realized on the sale of salt after deducting storing, covering, &c., charges to be paid to the Company to cover commission, establishment charges and interest on the sum advanced and three-fifths to be taken by the licensees.		

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892–93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are Independent.	How many of the licensees shown in column 2 are In the hands of capitalists.		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	3	4		5	6	7	8	9	10	11	12
						RS. A. P.	RS. A. P.					
Cuddalore ..	31	1	30	21	1. Arunachella Chetty and Company.	30 0 0 to 31 0 0	10 0 0	Conveying only.	No dittam fixed ..	Cost of repairs to works for manufacture and storage of salt and storing and covering charges are borne by the capitalists.	2 years from April 1891.	....
				9	2. Subbaraya Chetty and Company.	31 0 0	10 0 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
Kudikadu ..	9	..	9	2	Arunachella Chetty and Company.	20 0 0	10 0 0	Do. ..	Do. ..	Cost of repairs to works for manufacture, storage and transport of salt and covering charges are borne by the capitalists.	1 year ..	....
				1	A. S. Subbiah Pandaram and Company.	20 0 0	10 0 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
				6	Venkatachella Pillai and Company.	20 0 0	10 0 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
Kamblimedu.	73	..	73	60	A. S. Subbiah Pandaram and Company.	18 0 0	10 0 0	Do. ..	Do. ..	Storing and covering charges are borne by the capitalists.	For 3 years from April 1892.	....
				13	Arunachella Chetty and Company.	15 0 0 to 17 0 0	10 0 0	Do. ..	Do. ..	Do. do. ..	For 5 years from April 1892.	....
Manavari ..	28	..	28	14	Subbiah Pandaram and Company.	18 0 0	10 0 0	Do. ..	Do. ..	Storing, covering and transporting charges are borne by the capitalists.	For 3 years from April 1892.	....
				14	Arunachella Chetty and Company.	15 0 0 to 17 0 0	10 0 0	Do. ..	Do. ..	Do. do. ..	For 5 years from April 1892.	....

Factory.	2	3	4		5	6	7	8	9	10	11	12
Neidavasal..	49	7	42	9	Selvanayaga Ammaul.	20 0 0 to 25 0 0	11 14 0	No ..	Do. ..	1. All repairs other than those relating to salt-pans and drying grounds should be executed by the capitalists. 2. All salt manufactured should be made over to the Company.	Unlimited ..	No written agreement has been entered into between the Company and the licensees. There is however a verbal contract.
				20	Velayutha Pillai and Company.	22 8 0 to 30 0 0	11 14 0	Do. ..	Do. ..	Do. do.	Do. ..	The members of this Company are licensees themselves.
				5	Vadamalai Pillai and Company.	22 8 0	11 14 0	Do. ..	Do. ..	Do. do. ..	Do. ..	The Company has laid out a capital and sells the salt of the licensees by means of agents.
				4	Audimoola Padayachi.	25 0 0	11 14 0	Do. ..	Do. ..	Do. do. ..	Do. ..	A non-licensee purchasing the salt of some minor licensees and selling it in his name. He has laid out a capital for the purpose..
				2	Ponna Pillai	25 0 0	11 14 0	Do. ..	Do. ..	Do. do. ..	2 ..	The licensees have formed themselves into a company for selling their salt and dividing the profits.
				2	Renga Padayachi ..	25 0 0	11 14 0	Do. ..	Do. ..	Do. do. ..		
Tranquebar.	24	..	24	13	Venkatasami Naidu..	*Vide* remarks in last column.	11 14 0	*Vide* remarks in last column.	..	All works incidental to manufacture and storage are executed by the licensees themselves.	..	The members of this Company are licensees themselves. They transfer their salt to one Venkatasami Naick (a member of the Company), who sells it on their behalf, the profits being divided among them in proportion to the quantity of salt stored by each. The agreement appears to be only verbal.
				8	Kothandaramasami Naidu and Company.	22 0 0 to 22 8 0	11 14 0	No ..	..	1. All works except those relating to drying grounds and salt-pans to be executed by the Company. 2. All the salt is transferred to the Company after storage.	..	There is neither a written nor verbal agreement for any particular period.
				3	Sabapathy Nadar and Company.	*Vide* remarks in the last column.	11 14 0	..	This is a Company of 3 licensees. Sabapathy Nadar, licensee No. 68, is the head of the company, who executes the necessary works and pays his constituents an annual sum of Rs. 300.		..	....

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are — Independent.	In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Negapatam..	99	64	35	1. Subbiah Pandaram and Company. 2. Ratnasami Nadar and Company.	16 0 0 to 18 0 0	10 10 0	Yes ..	No dittam fixed.	1. All salt manufactured should be made over to the Company.	5 years from 1890.	Out of 64 independent licensees, 17 did not manufacture their pans during the year. Four licensees worked their pans and engaged Subbiah Pandaram and Company to sell their salt for a commission, ranging from Rs. 4 to Rs. 6 per garce. Ten licensees sold their salt to the two capitalists at rates varying from Rs. 22 to Rs. 45 per garce. Two licensees had their salt sold by Ratnasami Nadar and Company for a commission of Rs. 6 and Rs. 4 per garce respectively. Five licensees sold their salt at a kudivaram rate of Rs. 21 per garce. Three licensees have rented their pans for three years to one Matharsa Rowther.
Védáranniyam block A (a portion).	20	5	15 { 12	1. Subbiah Pandaram and Company.	8 4 0 to 15 0 0	10 10 0	No	..	No agreement was executed during the year; the licensees, dissatisfied with a low rate of kudivaram of Rs. 8-4-0 previously offered, resolved to transfer their salt to the highest bidder, whereupon the Company seems to have raised the rate to those shown in column 6.	..	
			2	2. Annavaiengar Kuppu Thevar and Company.	12 0 0	10 10 0	Do.	..	No agreement. It is a case of sale to the highest bidder.	..	....
			1	3. Gurusami Pandaram (a capitalist).	14 0 0	10 10 0	Do.	No dittam fixed ..	....	3 years from 1891.	....
Védáranniyam (remainder of block A and block B).	..	..	..	..	Worked by Subbiah Pandaram and Company on a ten years' lease from 1884-85.						

Factory.	Total	Independent	In the hands of capitalists	Names of capitalists	Rate of kudivaram	Old rate	Whether rate includes charges	Dittam	Other conditions	Period of agreement	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
Védáranniyam (block C).	1	1	..	Worked by Subbiah Pandaram independently.							The right of manufacturing salt up to the end of 1893 was sold to one Ganapathi Pillai, who has transferred his right to Subbiah Pandaram.
Thambikkanallavankottai.	227	211	16 { 4	1. Subbiah Pandaram and Company.	18 0 0	10 10 0	Yes ..	No dittam fixed.	1. Repairs should be executed by the Company. 2. All salt manufactured should be made over to the Company.	5 years from 1891.	....
			9	2. A. M. Avanasi Chetty and Company.	18 0 0	10 10 0	No ..	Do. ..	Do. do. ..	Do. ..	....
			3	3. Aiyathorai Pillai and Company.	17 0 0	10 10 0	Yes ..	Do. ..	Do. do. ..	Do. ..	....
Adirámpatnam.	52	25	27 { 4	1. Thambusami Mudali and Company.	17 14 0	10 10 0	Do. ..	Do. ..	Do. do. ..	5 years from 1888.	....
			1	2. Subbiah Pandaram and Company.	18 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	5 years from 1891.	....
			4	3. Ramasami Chetti and Company.	18 0 0 for 2 licensees 17 0 0 for one, 12 12 0 for the fourth	10 10 0	No ..	Do. ..	Do. do. ..	Do. ..	....
			4	4. A. M. V. Avanasi Chetti and Company.	18 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			14	5. Aiyathorai Pillai and Company.	71 0 0	10 10 0	Yes ..	Do. ..	Do. do. ..	Do. ..	....
Magilankottai.	34	9	25 { 17	1. Subbiah Pandaram and Company.	18 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			1	2. Ramasami Chetti and Company.	16 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			4	3. Ganapathy Pillai and Company.	17 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
			3	4. A. M. V. Avanasi Chetti and Company.	18 0 0	10 10 0	Do. ..	Do. ..	Do. do. ..	Do. ..	....
Theethandathanam Vattanam.	81	81	..	Licensees work independently.							
Manakkudi.	1	1	..	Originally leased to A. Sabapathy Nadar for 10 years, commencing from 1886-87. In February 1890 a license was granted to Kuttayan Chetty under a decree of the Civil Court at Madura, and the factory is worked independently by that individual.							
Morekolam.	61	32	29	The licensees first worked independently, but after storage, 29 of them transferred portion of their salt to 12 different capitalists at rates varying from 2 annas 8 pies to 3 annas per maund ex-duty.							

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1892-93—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are: Independent.	In the hands of capitalists.	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	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					RS. A. P.
Mutturagu-nādapat-nam.	67	57	10: 1	1. Ramanathan Chetty.	* 20 0 0	11 4 0	Yes ..	No dittam fixed.	1. Capitalist is bound to take over all salt manufactured by licensees, provided the salt is good. 2. Capitalist should do all the works relating to manufacture and storage of salt. 3. Advances without interest should be made to the licensee to be recovered from the kudivaram. 4. If the licensee so desires he may withdraw from the agreement on payment of Rs. 25 to 200 *per karai* † to the capitalist for each year of the period that falls short of the period mentioned in column 11. 5. Failure to manufacture on the part of the licensee renders him liable to the payment of sums referred to in condition 4 *supra*.	3 years from 1891.	* Value of salt .. 14 12 0 Cooly for manufacture .. 4 0 0 Cooly for conveying .. 0 6 8 Cooly for storing .. 0 10 0 Cooly for covering. 0 3 4 Total .. 20 0 0 † One *karai* is capable of producing 2½ garce of salt.
			4	Shunmugam Pillai and Company.	20 0 0	11 4 0	Do. ..	Do. ..	In the case of one licensee, same as above. If the licensee chooses to dissolve his contract, he forfeits to the Company Rs. 100 *per karai* per season. If the licensee fails to work his pans, the Company recovers through a Court of Justice the sum of Rs. 100 *per karai* per season. In the case of three licensees, the Company undertake the manufacture and storage of salt and pay the licensees Rs. 50 *per karai* per year, whether there is manufacture or not. If the excise system is replaced by monopoly, the money received by licensees should be refuned with interest.	Do. ..	Do. do.
			5	Mahomed Abdul Rahiman.	*50 0 0 *per karai.*	11 4 0	Do. ..	Do. ..	Same as in the case of three licensees belonging to the second capitalist except the last condition. Assessment is payable by licensees.	1 licensee for 5 years from 1890. 2 licensees for 4 years from 1890. 2 licensees for 3 years from 1890.	* Value of salt. 36 14 0 Manufacture. 10 0 0 Conveying . 1 0 8 Storing .. 1 9 0 Covering .. 0 8 4 Total .. 50 0 0
Arasadi and Levingepuram.	209	17	192	Tuticorin Salt Company.	No fixed kudivaram, but one-third of the sale-proceeds is paid to the licensees.	10 10 0	No ..	Do. ..	Veerapathi Mahomed Kunny and Brothers having purchased from the licensees, who are the members of the Company, the right of manufacture for 6 years from 1891 and also the shares held by each member on certain terms, bear the whole cost of manufacture which was hitherto paid by the licensees. The net profit is enjoyed by Veerapathi Mahomed Kunny and Brothers, *vide* column 12.	For 6 years from 1891.	The member of the Tuticorin Salt Company fell out and the Company broke. A re-arrangement resulted in the majority of the licensees, handing over the right of manufacture to V. M. Mahomed Kunny and Brothers for 6 years from 1891 on terms agreed upon among themselves, that they should be paid whether manufacture is conducted or not. Nominally the Tuticorin Company still continues and works are carried on in its name, but all is under the direction of Mahomed Kunny and Brothers. The business nominally carried on in the name of the old Tuticorin Salt Company will end in 1893.
Kāyalpatnam.	106	..	106	Kāyalpatnam Salt Trading Company.	No kudivaram.	10 10 0	Do. ..	Do.	The licensees of this factory formed themselves into a company, each bed representing a share and pay their coolies at Rs. 7 per garce 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.	During the year under report, some of the licensees being desirous of starting a separate company for some reason or other have not transferred their salt manufactured in the year to the old company as required by their bye-laws but intended to dispose of the salt independently. The members of the Company have applied to the Civil Court for injunction for preventing these licensees from selling their salt of their own accord and the sale has therefore been stopped by the Court. The case is pending.
Arumuganeri	1	1	..	Worked by Dr. Bhanakoti Raju on a twenty-years' lease from 1887-88.							
Kulasekarapatnam.	1	1	..	Worked by Dr. Bhanakoti Raju on a twenty-years' lease from 1887-88.							
Kuttanguli.	23	23	..	Licensees work independently.							

N.B.—The difference between this statement and the figures reported in Board's Proceedings, dated 15th June 1893, No. 255, is due to the correct figures since reported by the local officers.

APPENDIX

STATEMENT showing the quantities of Excise-manufactured salt sold in the Presidency of Madras and the Wholesale Prices realized for it by licensees in 1892-93.

Sub-Division.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chatrapur.	Surlá	..	..	..	..	..	..	..	..	146,235	36,558 12 0
	Total	..	..	..	..	..	..	..	..	146,235	36,558 12 0
Chicacole.	Naupada	..	..	250	29 15 2	16,380	2,651 14 4	94,320	19,352 4 2	48,384	12,096 0 0
	Galingapatam	..	..	..	..	207,548	29,870 7 5	14,366	2,693 10 0	..	..
	Kuppili	..	..	..	..	..	..	17,122	3,959 2 4	39,234	10,217 3 0
	Konada	..	..	..	..	..	..	..	..	56,922	16,006 4 6
	Bimlipatam	24	0 14 0	953	94 11 0	3,232	480 9 2	17,104	3,553 13 11	90,958	23,324 7 1
	Karasa	..	..	7,157	447 5 0	764	119 6 0	112,253	21,047 7 0	..	..
	Total	24	0 14 0	8,360	571 15 2	227,924	33,122 4 11	255,165	50,606 5 5	235,498	61,643 14 7
Cocanada.	Jagannaikpur	..	..	2,250	210 15 0	22,318	3,541 8 9	7,539	1,441 4 8	..	..
	Penuguduru	..	..	3,556	291 2 6	244,159	36,622 9 6	20,119	3,772 5 0	..	..
	Mogalturru	380	11 14 0	2,012	128 14 0	6,138	793 3 0	70,991	13,344 8 0	4,006	1,011 13 0
	Total	380	11 14 0	7,818	630 15 6	272,615	40,957 5 3	98,649	18,558 1 8	4,006	1,011 13 0
Masulipatam.	Manginapudi	..	..	..	..	404	52 9 8	103,554	22,043 12 8	..	..
	Nizampatam	..	..	..	..	4,770	752 8 6	45,902	9,464 6 6	..	..
	Total	..	..	..	..	5,174	805 2 2	149,456	31,508 3 2	..	..
Nellore.	Kanuparti	302	14 10 8	..	..	60,268	9,725 11 0	34,338	6,438 6 0	..	..
	Pákala	..	..	..	..	..	..	90,314	16,952 15 6	119,220	29,805 0 0
	Iskapalle	..	..	..	..	7,612	1,346 11 3	51,450	9,649 13 6	..	..
	Krishnapatnam	..	..	..	..	75,265	12,083 12 11	152,022	29,297 11 9	..	..
	Total	302	14 10 8	..	..	143,145	23,156 3 2	328,124	62,338 14 9	119,220	29,805 0 0
Chingleput.	Tada	..	..	..	..	28,983	4,811 8 8	28,587	5,534 12 0	42,659	10,673 8 0
	Kattur	681	14 3 0	2,188	168 0 0	170,534	21,458 3 8	1,890	354 6 0	3,386	846 8 0
	Vayalur	..	..	..	..	..	..	41,837	7,902 2 0	32,717	8,394 11 6
	Pulidiwak	..	..	..	..	2,466	308 4 0	97,757	18,329 7 0	13,512	3,378 0 0
	Attiput	..	..	..	..	6,486	810 12 0	196,730	36,895 5 0	48,253	12,105 2 6
	Vallur	..	..	1,080	101 4 0	..	..	227,456	42,648 0 0	23,636	5,909 0 0
	Madras Depôt	3,451	138 8 2	9,144	750 10 4	8,009	1,094 3 10	5,149	986 4 6	1,157	291 0 0
	Vadasamanjeri	..	..	4,056	433 8 0	19,254	3,019 14 0	28,701	5,690 12 6	15,827	3,956 12 0
	Covelong	..	..	3,646	439 14 6	17,620	2,789 0 9	200,625	40,992 11 0	159,219	40,095 5 10
	Cheyur	..	..	660	67 15 0	14,122	2,207 4 0	55,394	11,093 2 4	12,920	3,547 1 6
	Chunampet	..	..	..	..	890	124 1 0	59,968	11,945 8 8	47,138	11,843 15 6
	Merkanam	..	..	..	..	14,196	2,124 9 0	198,723	38,530 10 0	18,930	4,810 3 9
	Total	4,132	152 11 2	20,774	1,961 3 10	282,560	38,747 12 11	1,142,817	2,20,903 1 0	419,354	1,05,851 4 1
Negapatam.	Cuddalore	..	..	..	..	..	..	..	..	320	80 0 0
	Kumblimedu	..	..	..	..	..	..	160	35 0 0	..	..
	Neidavasal	..	..	..	..	208	32 8 0	2,124	414 12 8	15,589	4,072 8 10
	Tranquebar	..	..	..	..	392	49 0 0	212	39 12 0	876	237 3 0
	Negapatam	..	..	164	15 6 0	11,500	1,592 5 0	16,176	3,395 7 6	17,133	4,405 8 6
	Védáranniyam	..	..	..	..	..	..	53,324	11,664 15 0	3,588	943 10 0
	Thambikkanalla-vankottai.	..	..	..	..	..	..	13,326	2,572 4 0	25,253	6,451 3 0
	Adirámpatnam	1,978	55 2 1	..	..	24	3 0 0	3,595	674 1 0	16,048	4,012 0 0
	Magilankottai	..	..	..	..	..	..	568	106 8 0	5,868	1,467 0 0
	Total	1,978	55 2 1	164	15 6 0	12,124	1,676 13 0	89,485	18,902 12 2	84,675	21,669 1 4
Tinnevelly.	Theethandathanam	..	..	..	..	1,014	167 10 8	12,327	2,644 3 10	43,995	11,595 15 5
	Vattanam	..	..	..	..	3,680	504 3 0	32,173	6,526 0 6	7,930	1,991 6 6
	Manakkudi	..	..	..	..	21,235	3,314 14 6	36,479	7,654 9 6	1,150	287 8 0
	Morekolam	..	..	768	66 6 0	3,668	505 4 0	3,503	741 9 2	35,690	9,581 1 10
	Muthuragunáda-patnam.	95	5 7 1	1,426	125 4 4	11,110	1,500 15 2	18,488	3,585 6 6	38,047	9,563 4 4
	Arasadi	..	..	..	..	28,600	3,843 12 0	105,406	24,704 8 6	72,896	21,091 5 4
	Tuticorin	..	..	..	..	17,530	2,191 4 0	978	183 6 0	89,305	22,417 8 0
	Levingepuram	..	..	..	..	33,800	4,309 6 0	..	..	132,328	36,018 10 6
	Sevandakulam	642	35 15 10	2,370	176 12 0	120,254	16,094 15 6	27,710	5,783 12 6	77,022	20,589 8 6
	Káyalpatnam	..	..	..	..	..	..	..	..	161,516	41,758 4 0
	Arumuganéri	..	..	..	..	2,257	381 15 2	150,162	28,155 6 0	..	..
	Kulasékarapatnam	..	..	..	..	..	..	1,612	339 14 0	1,485	417 10 6
	Kuttanguli	..	..	..	..	..	..	7,200	1,350 0 0	17,727	4,431 12 0
	Total	737	41 6 11	4,564	368 6 4	243,148	32,814 4 0	396,038	81,668 12 6	679,091	1,79,743 14 11
	Grand Total	7,553	276 10 10	41,680	3,547 14 10	1,186,690	1,71,279 13 5	2,459,734	4,84,486 2 8	1,688,079	4,36,283 11 11

Sub-Division.	Excise factory.	From 5 annas to 5 annas 11 pies.		From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas to 9 annas 11 pies.		Total.		Average.
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.
Chatrapur.	Surlá	..	..	..	..	..	..	..	..	..	..	146,235	36,558 12 0	0 4 0
	Total	..	..	..	..	..	..	..	..	..	..	146,235	36,558 12 0	0 4 0
Chicacole.	Naupada	..	..	..	..	..	..	..	..	..	..	159,334	34,130 1 8	0 3 5·1
	Galingapatam	..	..	..	..	..	..	..	..	..	..	221,914	32,564 1 5	0 2 4·1
	Kuppili	..	..	..	..	..	..	..	..	..	..	56,356	14,176 5 4	0 4 0·2
	Konada	..	..	..	..	..	..	..	..	..	..	56,922	16,006 4 6	0 4 5·9
	Bimlipatam	852	266 4 0	..	..	..	..	..	..	..	..	113,123	27,720 11 2	0 3 11·04
	Karasa	..	..	..	..	..	..	..	..	..	..	120,174	21,614 2 0	0 2 10·5
	Total	852	266 4 0	..	..	..	..	..	..	..	..	727,823	1,46,211 10 1	0 3 2·5
Cocanada.	Jagannaikpur	..	..	..	..	..	..	..	..	..	..	32,107	5,193 12 5	0 2 7·05
	Penuguduru	..	..	..	..	..	..	..	..	..	..	267,834	40,686 1 0	0 2 5·16
	Mogalturru	..	..	..	..	..	..	..	..	..	..	83,527	15,290 4 0	0 2 11·14
	Total	..	..	..	..	..	..	..	..	..	..	383,468	61,170 1 5	0 2 6·62
Masulipatam.	Manginapudi	..	..	..	..	..	..	..	..	..	..	103,958	22,096 6 4	0 3 4
	Nizampatam	..	..	..	..	..	..	..	..	..	..	50,672	10,216 15 0	0 3 2
	Total	..	..	..	..	..	..	..	..	..	..	154,630	32,313 5 4	0 3 4
Nellore.	Kanuparti	..	..	..	..	..	..	..	..	..	..	94,908	16,178 11 8	0 2 8
	Pákala	..	..	..	..	..	..	..	..	..	..	209,534	46,757 15 6	0 3 6
	Iskapalle	..	..	..	..	..	..	..	..	..	..	59,062	10,996 8 9	0 2 11
	Krishnapatnam	..	..	..	..	..	..	..	..	..	..	227,287	41,381 8 8	0 2 10
	Total	..	..	..	..	..	..	..	..	..	..	590,791	1,15,314 12 7	0 3 1
Chingleput.	Tada	5,480	1,712 8 0	..	..	..	..	..	..	..	..	105,709	22,732 4 8	0 3 5·2
	Kattur	..	..	..	..	..	..	..	..	..	..	178,679	22,841 4 8	0 2 7·2
	Vayalur	..	..	..	..	..	..	..	..	..	..	74,554	16,296 13 6	0 3 5·9
	Pulidiwak	..	..	..	..	..	..	..	..	..	..	113,735	22,015 11 0	0 3 1·1
	Attiput	..	..	..	..	..	..	..	..	..	..	251,469	49,811 3 0	0 3 2·03
	Vallur	14,550	4,546 14 0	..	..	..	..	..	..	..	..	266,722	53,205 2 0	0 3 2·2
	Madras Depôt	810	253 2 0	..	..	..	..	..	..	..	..	27,720	3,513 12 10	0 2 0·3
	Vadasamanjeri	272	85 0 0	..	..	..	..	..	..	..	..	68,110	13,185 14 6	0 3 1·1
	Covelong	..	..	..	..	..	..	..	..	..	..	381,110	84,317 0 1	0 3 6·4
	Cheyur	2,746	893 0 0	..	..	..	..	..	..	..	..	85,842	17,808 6 10	0 3 3·8
	Chunampet	34,492	11,418 11 0	58	21 12 0	..	..	..	..	..	..	142,546	35,354 0 2	0 3 11·6
	Merkanam	312	99 6 0	..	..	..	..	..	..	..	..	232,161	45,564 12 9	0 3 1·6
	Total	58,662	19,008 9 0	58	21 12 0	..	..	..	..	..	..	1,928,357	3,86,646 6 0	0 3 2·5
Negapatam.	Cuddalore	12,943	4,044 11 0	63,535	23,825 10 0	13,986	6,118 14 0	3,483	1,741 8 0	4,123	2,319 3 0	98,390	38,129 14 0	0 6 2
	Kumblimedu	5,364	1,676 4 0	10,311	3,866 10 0	1,284	561 12 0	1,345	672 8 0	..	..	18,464	6,812 2 0	0 5 9
	Neidavasal	24,848	8,061 13 10	52,623	19,834 9 7	..	..	..	..	..	..	95,392	32,416 4 11	0 5 5
	Tranquebar	8,001	2,624 10 0	26,502	10,256 2 6	370	161 14 0	9,607	4,803 8 0	..	..	45,960	18,172 1 6	0 6 4
	Negapatam	16,267	5,214 7 0	133,727	50,168 0 0	..	..	..	..	..	..	194,967	64,791 2 0	0 5 3·9
	Védáranniyam	..	..	..	..	..	..	..	..	..	..	56,912	12,608 9 0	0 3 7
	Thambikkanalla-vankottai.	17,414	5,441 14 0	..	..	..	..	..	..	..	..	55,993	14,465 5 0	0 4 2
	Adirámpatnam	50,097	15,655 5 0	..	..	..	..	..	..	..	..	71,742	20,399 8 1	0 4 7
	Magilankottai	33,378	10,430 10 0	..	..	..	..	..	..	..	..	39,814	12,004 2 0	0 4 10
	Total	168,312	53,149 10 10	286,698	1,07,951 0 1	15,640	6,842 8 0	14,435	7,217 8 0	4,123	2,319 3 0	677,634	2,19,799 0 6	0 5 2
Tinnevelly.	Theethandathanam	6,519	2,037 3 0	..	..	..	..	..	..	..	..	63,855	16,445 0 11	0 4 1
	Vattanam	..	..	..	..	..	..	..	..	..	..	43,783	9,021 10 0	0 2 6
	Manakkudi	..	..	..	..	..	..	..	..	..	..	58,864	11,257 0 0	0 3 1
	Morekolam	44	13 12 0	..	..	..	..	..	..	..	..	43,673	10,908 1 0	0 4 0
	Muthuragunáda-patnam.	1,974	616 14 0	..	..	..	..	..	..	..	..	71,140	15,397 3 5	0 3 6
	Arasadi	..	..	..	..	..	..	..	..	..	..	206,902	49,639 9 10	0 3 11
	Tuticorin	..	..	..	..	..	..	..	..	..	..	107,813	24,792 2 0	0 3 8
	Levingepuram	99,788	33,262 10 8	..	..	..	..	..	..	..	..	265,916	73,590 11 2	0 4 5
	Sevandakulam	54,232	18,077 5 4	..	..	..	..	..	..	..	..	282,230	60,758 5 8	0 3 5
	Káyalpatnam	31,938	10,112 3 0	10,900	4,087 8 0	..	..	..	..	..	..	204,354	55,957 15 0	0 4 4
	Arumuganéri	..	..	..	..	..	..	..	..	..	..	152,419	28,537 5 2	0 3 0
	Kulasékarapatnam	..	..	..	..	..	..	..	..	..	..	3,097	757 8 6	0 3 11
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	24,927	5,781 12 0	0 3 9
	Total	194,495	64,120 0 0	10,900	4,087 8 0	..	..	..	..	..	..	1,528,973	3,62,844 4 8	0 3 10
	Grand Total	422,321	1,36,544 7 10	297,656	1,12,060 4 1	15,640	6,842 8 0	14,435	7,217 8 0	4,123	2,319 3 0	6,137,911	13,60,858 4 7	0 3 6·57

APPENDIX F.

STATEMENT showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1892–93.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail price of salt. Number of Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Ganjám ..	Balligunta ..	Ganjám and Surlá ..	9·00	9·00	11·52	11·20	11·33	9·33	11·25	11·25	11·20	12·00	10·66	12·00	10·8
	Ichchápuram ..	Surlá ..	10·66	10·66	10·66	10·66	10·66	10·66	11·22	11·33	11·33	11·33	11·33	11·46	10·99
	Kimedi ..	Naupada ..	12·23	12·00	11·82	11·57	11·96	11·17	11·85	11·81	11·49	12·26	12·40	12·20	11·89
	Narasannapeta ..	Calingapatam ..	12·00	12·80	12·00	12·00	12·00	12·00	12·00	12·00	12·00	12·00	12·00	12·00	12·06
Vizagapatam ..	Sálúru ..	Konada and Bimlipatam ..	10·35	..	9·86	10·31	11·23	11·20	11·44	11·52	10·44	10·85	10·44	10·59	10·74
	Párvatípuram ..	Calingapatam and Naupada ..	10·49	10·45	11·50	11·50	10·58	10·68	11·10	10·62	11·06	11·50	11·72	12·36	11·13
	Srungavarapukota ..	Karasa ..	14·85	14·91	12·77	12·17	12·00	..	..	..	..	11·40	11·40	11·40	12·61
	Madugole ..	Balacheruvu and Karasa ..	13·75	12·00	13·30	12·30	..	..	..	12·50	12·80	..	10·40	10·80	12·23
Gódávari ..	Samalkot ..	Penuguduru ..	14·25	13·95	13·80	12·53	14·10	14·25	13·85	..	13·95	12·13	12·43	12·46	13·42
	Tuni ..	Penuguduru and Polavaram ..	12·73	12·86	12·73	13·90	12·53	12·53	11·28	12·70	12·55	12·78	13·06	12·73	12·69
	Rajahmundry ..	Penuguduru ..	12·24	12·08	12·24	13·21	13·49	14·18	13·83	12·88	12·95	13·29	13·44	13·50	13·11
	Ellore ..	Kanuparti and Vallapalem ..	12·62	12·56	11·86	12·46	12·28	12·68	13·35	12·28	13·35	13·05	12·28	12·28	12·58
Kistna ..	Jaggyyapeta ..	Manginapudi, Nizampatam and Chinna Ganjám.	12·00	12·00	12·00	12·00	10·00	10·00	12·30	12·30	12·63	12·63	13·53	12·11	11·95
	Bezwáda ..	Manginapudi and Nizampatam ..	12·00	12·00	12·00	12·00	13·60	13·71	13·71	10·66	9·60	12·00	10·66	12·00	11·99
	Vinukonda ..	Chinna Ganjám and Kanuparti.	12·15	12·12	12·12	11·70	11·70	12·56	12·56	12·26	11·70	12·15	12·08	12·08	12·10
Nellore ..	Ongole ..	Kanuparti and Pákala ..	..	12·57	12·65	12·94	12·32	11·82	12·15	12·38	12·35	12·56	12·48	..	12·42
	Allúru ..	Iskapalle ..	..	11·44	10·82	11·68	12·75	12·83	12·66	13·00	12·65	12·79	13·05	12·97	12·42
	Nellore ..	Krishnapatnam and Iskapalle ..	12·16	12·75	12·62	12·73	12·60	12·81	12·25	11·93	12·38	12·10	12·11	12·00	12·37
	Gudur ..	Do. and Dugarazpatnam	12·81	13·17	13·13	..	13·48	13·09	13·17	12·78	..	..	12·32	12·47	12·93
	Kunigiri ..	Pákala ..	11·35	11·20	11·36	10·66	11·23	11·51	12·35	12·00	..	11·88	11·62	11·88	11·55
Kurnool ..	Kurnool ..	Madras and Nellore ..	11·40	10·98	11·07	10·60	10·98	10·98	10·60	10·98	12·35	11·85	11·23	11·07	11·17
		Bombay and Goa ..	12·43	10·69	9·80	9·90	9·80	9·80	9·90	9·80	10·80	10·36	..	..	10·32
	Nandyal ..	Nellore factories and Madras ..	10·52	..	10·11	..	..	..	..	..	..	10·98	11·03	10·93	10·71
Bellary ..	Adóni ..	Madras ..	11·04	11·34	11·34	11·70	11·16	11·16	11·45	11·34	11·34	11·04	11·22	11·39	11·29
	Bellary ..	Bombay ..	..	..	..	..	..	..	..	..	..	10·61	..	..	10·61
		Goa ..	11·20	9·06	9·57	9·06	11·59	10·60	10·86	11·20	10·22	10·10	10·19	10·29	10·33
		Madras ..	11·04	10·08	10·08	10·08	10·06	11·63	11·52	11·76	11·36	11·04	11·20	11·16	10·92
Anantapur ..	Tadpatri ..	Madras ..	11·36	11·87	11·87	11·80	11·30	11·60	11·87	10·90	11·62	10·90	11·20	11·24	11·46
	Hindupur ..	Do. and Bombay ..	9·60	9·60	9·73	9·82	10·05	9·95	9·64	9·82	10·05	9·90	9·82	10·92	9·91
Cuddapah ..	Rázampeta ..	Madras ..	11·31	11·91	11·91	11·91	11·61	11·65	11·40	11·40	11·40	11·25	11·74	11·57	11·59
	Madanapalle ..	Do. and Krishnapatnam ..	11·31	11·63	11·54	12·17	12·34	13·29	12·80	11·68	15·71	12·30	11·44	11·31	12·29
Chingleput ..	Chingleput ..	Covelong and Madras Depôt ..	11·96	12·48	12·68	12·58	12·96	12·72	12·60	13·20	13·20	12·60	12·66	13·08	12·72
	Madurántakam ..	Cheyur ..	12·55	12·27	12·58	12·35	12·42	12·11	12·28	12·19	..	12·26	12·01	12·28	12·30
	Conjeeveram ..	Madras and Ennore factories ..	12·03	12·20	12·60	12·60	12·60	12·75	12·67	12·60	12·75	12·67	12·75	12·67	12·57

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1892–93—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail price of salt. Number of Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
North Arcot ..	Arni ..	Madras and Chunampet ..	12·70	11·01	11·22	11·43	12·28	12·49	12·49	12·28	12·49	12·28	12·60	12·65	12·16
	Vellore ..	Madras ..	12·70	11·22	12·15	12·37	13·05	13·05	13·27	13·27	13·27	13·27	12·82	13·05	12·79
	Ambúr ..	Do. ..	..	11·22	11·29	11·29	11·29	11·29	11·29	11·29	11·29	11·29	12·60	11·29	11·40
South Arcot ..	Tindivanam ..	Merkanam ..	12·34	11·78	12·34	11·91	12·21	11·82	11·95	12·34	11·91	12·44	12·56	12·14	12·14
	Tiruvannámalai ..	Do. ..	11·68	11·52	11·52	11·52	12·41	12·24	11·24	12·41	12·21	12·34	13·33	12·27	12·05
	Chettipoliem ..	Do. ..	12·00	12·00	11·60	12·00	11·23	12·00	12·00	11·96	12·00	12·85	12·59	12·60	12·07
	Vriddhachalam ..	Do. Cuddalore and Tuticorin.	11·52	10·96	11·44	11·28	11·44	11·60	11·24	11·17	..	11·52	11·52	11·14	11·35
	Cuddalore New Town.	Merkanam and Covelong ..	11·25	..	11·25	11·25	11·25	11·25	11·25	11·25	11·25	11·25	11·25	11·25	11·25
	Panruti ..	Madras Depôt, Cheyur, Chunampet, Tuticorin, Merkanam and Covelong.	12·16	12·16	12·45	11·13	12·16	12·16	12·16	12·18	11·99	12·06	12·27	12·45	12·11
	Cuddalore Old Town.	Madras Depôt, Merkanam, Cuddalore, Cheyur and Covelong.	11·73	11·70	12·00	12·00	11·09	..	11·49	12·33	12·09	12·13	12·09	12·09	11·88
	Chidambaram ..	Cuddalore, Gundalam and Neidavasal.	12·18	12·11	12·11	12·70	12·11	11·82	11·56	11·78	11·78	..	12·00	11·83	12·00
Tanjore ..	Shiyali ..	Neidavasal and Tranquebar ..	11·63	11·63	11·63	13·50	12·18	12·92	12·36	13·29	13·29	13·29	13·29	13·29	12·69
	Negapatam ..	Negapatam and Védáranniyam ..	13·46	13·46	13·46	13·46	13·46	13·46	13·46	13·46	13·55	12·62	13·07	13·07	13·33
	Tanjore ..	Tuticorin, Védáranniyam, Adirámpatnam and Negapatam.	11·64	12·19	12·11	12·11	12·17	11·81	11·88	11·89	11·53	12·23	12·23	11·72	11·95
	Kumbakónam ..	Tuticorin, Védáranniyam and Adirámpatnam.	12·43	11·74	11·69	11·76	11·74	11·78	11·80	11·80	11·68	11·78	11·80	11·62	11·80
	Nannilam ..	Negapatam ..	12·17	12·34	12·34	12·34	12·10	12·34	12·85	12·85	13·02	12·86	12·34	12·86	12·53
Madura ..	Dindigul ..	Levingepuram and Karapad ..	12·00	12·04	12·01	11·99	12·01	11·97	12·05	12·07	11·96	11·95	12·05	12·00	12·01
	Madura ..	Arasadi, Levingepuram, Sevandakulam, Karapad, Káyalpatnam and Morekolam.	12·45	12·21	12·79	12·64	12·64	12·65	12·76	12·75	12·47	12·31	11·33	12·39	12·45
	Paramagudi ..	Morekolam and Mutturagunádapatnam.	11·66	11·66	10·88	11·63	11·31	11·31	12·08	12·33	..	11·52	12·03	12·43	11·71
Tinnevelly ..	Virudupatti ..	Sevandakulam, Karapad and Káyalpatnam.	12·37	12·37	12·50	12·50	..	..	..	..	..	..	..	..	12·43
	Tinnevelly ..	Káyalpatnam and Arumuganeri.	13·05	12·48	12·86	12·80	12·85	13·13	13·20	13·00	13·15	13·50	13·56	13·00	13·05
	Tuticorin ..	Arasadi, Levingepuram, Sevandakulam and Karapad.	13·29	13·05	13·23	13·33	13·22	13·40	12·74	13·34	13·31	13·83	13·51	13·98	13·35
South Canara ..	Gangoli ..	Bombay ..	10·65	11·52	9·87	11·28	11·00	10·72	11·01	10·40	10·40	13·53	13·30	11·70	11·28
		Sankotta in North Canara ..	10·24	11·31	11·80	11·57	10·50	10·87	11·10	10·80	10·80	14·40	..	..	11·33
	Mangalore ..	Bombay ..	11·40	11·29	10·27	10·40	10·40	10·40	10·13	10·13	11·40	10·64	11·70	11·00	10·76

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1892–93—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail price of salt. Number of Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Malabar ..	Tellichery	Bombay	11·25	10·52	10·52	10·52	10·50	10·52	6·75	11·57	11·57	11·57	11·57	11·57	10·70
	Calicut	Do.	10·97	10·20	10·50	9·37	9·90	9·90	8·22	10·72	10·24	11·14	10·97	10·80	10·24
	Palghat ..	Do.	11·77	8·00	12·18	8·21	9·81	9·81	9·30	9·70	9·80	10·80	10·50	10·80	10·05
		Madras Depôt	..	..	13·20	..	..	..	..	..	..	..	..	..	13·20
Salem	Tiruppattúr ..	Merkanam	10·59	10·59	..	..	..	..	..	..	..	..	..	..	10·59
		Madras	11·25	11·25	..	12·00	11·40	11·25	..	11·25	11·10	11·10	11·10	11·25	11·29
	Salem ..	Bombay *via* Calicut	10·34	9·62	9·59	9·40	10·53	11·05	10·16	10·46	10·83	10·56	10·62	10·67	10 32
		Madras, &c.	..	..	12·43	11·84	12·16	13·33	11·61	11·70	12·25	11·78	12·20	12·33	12·16
	Krishnagiri	Madras	10·32	10·07	11·87	11·16	11·16	10 44	10·32	10·44	10·44	11 16	11·37	11·37	10·84
Coimbatore ..	Coimbatore ..	Bombay *via* Calicut	10·56	9·91	9·90	10·20	10·20	10·20	9·90	10·96	11·04	11·20	11·76	11·30	10·59
		Madras	..	..	..	12·80	12·16	11·60	11·33	10·65	10·50	..	11·55	..	11·51
	Tiruppúr ..	Bombay *via* Calicut	9·75	10·20	10·50	..	9·60	9·60	..	..	..	10·65	11·00	10·80	10·26
		Madras	9·60	9·60	10·73	10·05	..	..	10·41	9·33	11·41	10·80	..	..	10·24
	Karúr	Negapatam, Cuddalore, Tuticorin and Védáranniyam.	12·55	11·74	11·82	12·08	12·34	..	11·91	12·05	12·00	..	11·36	12·00	11·98
Trichinopoly ..	Trichinopoly	Negapatam, Védáranniyam and Tuticorin.	11·80	12·55	12·25	12·40	12·15	12·08	12·16	12·05	11·90	12·13	12·70	12 00	12·18
	Perambalúr	Negapatam, Védáranniyam and Tuticorin.	11·56	10·81	10·84	10·74	10·93	11·09	10·84	11·49	11·35	11·49	11·40	11·44	11 16

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1892–93.

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93.

Sub-Division.	Factory, depôt, or port.	Stock at the beginning of the year. Actual quantity in store.	Wastage remaining to be written off.	Total.	Received into store during the year. Received from manufacturers.	By importation.	From other Sub-Divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weighment.	Confiscated salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
						GOVERNMENT SALT. *East Coast.*								
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chatrapur	Ganjám (including extension)	20,509	10,337	30,846	782,135	..	..	..	..	26	..	..	782,161	813,007
	Surlá	3,860	607	4,467	..	..	..	..	..	..	..	..	..	4,467
	Total	24,369	10,944	35,313	782,135	..	..	..	..	26	..	..	782,161	817,474
Chicacole	Naupada	225,543	6	225,549	..	..	..	..	..	..	..	..	..	225,549
	Calingapatam (including extension)	45,365	50	45,415	49,000	..	..	..	..	..	..	..	49,000	94,415
	Kuppili	1,267	..	1,267	..	..	..	..	..	..	..	..	..	1,267
	Konada	1,539	..	1,539	..	..	..	..	..	..	..	..	..	1,539
	Bimlipatam	4,386	12	4,398	..	..	..	..	..	..	..	..	..	4,398
	Karassa (including extension)	66,285	..	66,285	65,188	..	..	..	..	..	8	..	65,196	131,481
	Balacheruvu	101,798	1,814	103,612	162,947	..	..	..	..	3	..	..	162,950	266,562
	Polavaram	18,987	302	19,289	107,036	..	..	..	..	2	..	..	107,038	126,327
	Total	465,170	2,184	467,354	384,171	..	..	..	..	5	8	..	384,184	851,538
Cocanada	Penuguduru	98,296	412	98,708	41,453	..	..	..	..	..	..	* 757	42,210	140,918
	Mogalturru	3,359	..	3,359	..	..	..	..	..	..	..	* 1,014	1,014	4,373
	Rajahmundry	22	..	22	..	..	..	120	..	..	..	† 12	132	154
	Total	101,677	412	102,089	41,453	..	..	120	..	..	..	1,783	43,356	145,445
Masulipatam	Pandraka	119,163	7,601	126,764	..	..	..	..	110,752	16	..	..	110,768	237,532
	Manginapudi	2,068	..	2,068	..	..	60	180	..	..	..	..	240	2,308
	Nizampatam	1,783	14	1,797	..	..	..	..	..	..	..	..	..	1,797
	Total	123,014	7,615	130,629	..	..	60	180	110,752	16	..	..	111,008	241,637
Nellore	Chinna Ganjám	516,922	9,030	525,952	..	..	..	..	..	..	..	..	..	525,952
	Kanuparti	49,120	..	49,120	513	..	..	..	..	..	..	..	513	49,633
	Pákala	15	..	15	..	..	..	..	..	..	..	‡ 268	268	283
	Iskapalle	41	..	41	..	..	..	..	..	..	..	§ 590	590	631
	Krishnapatnam (including extension)	202,838	4	202,842	129,722	..	..	..	..	..	..	..	129,722	332,564
	Dugarazpatnam	42,949	295	43,244	39,707	..	..	..	..	..	..	..	39,707	82,951
	Total	811,885	9,329	821,214	169,942	..	..	..	..	..	..	858	170,800	992,014

* Taken over by Government for fish-curing.
‡ Includes 18 maunds adjusted in the accounts to rectify certain errors.
† Represents an adjustment made to rectify an error in the Sub-divisional accounts.
§ Purchased from excise licensees for issue to fish-curing yards.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	Expended during the year. 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 depots.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Special.	Total expended.	Balance. Actual quantity in store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27	28
						GOVERNMENT SALT—*cont.* *East Coast*—cont.								
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I MDS.	I. MDS.	I. MDS.
Chatrapur.	Ganjám (including extension)	419,078	1,396	..	..	..	..	..	420,474	19,402	..	439,876	365,860	7,271
	Surlá	..	2,419	..	..	..	..	..	2,419	607	..	3,026	1,121	320
	Total	419,078	3,815	..	..	..	..	..	422,893	20,009	..	442,902	366,981	7,591
Chicacole.	Naupada	1,942	2,444	..	..	..	..	..	4,386	6	..	4,392	220,787	370
	Calingapatam (including extension)	..	2,354	..	..	..	..	..	2,354	233	..	2,587	91,828	..
	Kuppili	..	256	..	..	..	..	..	256	..	..	256	1,007	4
	Konada	..	1,287	..	..	..	..	..	1,287	..	..	1,287	252	..
	Bimlipatam	..	2,257	..	..	..	..	..	2,257	34	..	2,291	2,075	32
	Karassa (including extension)	..	367	..	..	..	..	* 8	375	..	..	375	131,106	..
	Balacheruvu	84,933	1,077	..	..	..	..	..	86,010	4,295	..	90,305	174,701	1,556
	Polavaram	23,402	870	..	..	..	..	..	24,272	993	..	25,265	100,848	214
	Total	110,277	10,912	..	..	..	..	8	121,197	5,561	..	126,758	722,604	2,176
Cocanada.	Penuguduru	1,678	5,083	..	720	..	120	..	7,601	612	..	8,213	132,590	115
	Mogalturru	..	337	..	..	60	..	..	397	54	..	451	3,922	..
	Rajahmundry	..	122	..	..	..	..	..	122	..	..	122	32	..
	Total	1,678	5,542	..	720	60	120	..	8,120	666	..	8,786	136,544	115
Masulipatam.	Pandraka	127,075	..	..	..	..	..	† 5,503	132,578	9,206	..	141,784	88,881	6,867
	Manginapudi	..	321	..	..	..	..	..	321	..	..	321	1,987	..
	Nizampatam	..	821	..	..	..	180	..	1,001	14	..	1,015	754	28
	Total	127,075	1,142	..	..	..	180	5,503	133,900	9,220	..	143,120	91,622	6,895
Nellore	Chinna Ganjám	221,769	..	..	..	..	..	..	221,769	16,790	..	238,559	276,610	10,783
	Kanuparti	..	23	..	..	..	..	..	23	..	..	23	49,610	..
	Pákala	..	257	..	..	..	..	..	257	..	..	257	26	..
	Iskapalle	..	569	..	..	..	..	..	569	..	..	569	62	..
	Krishnapatnam (including extension)	..	101	..	..	..	..	..	101	4	..	105	332,459	..
	Dugarazpatnam	24,703	1,322	..	..	..	..	..	26,025	679	..	26,704	55,876	371
	Total	246,472	2,272	..	..	..	..	..	248,744	17,473	..	266,217	714,643	11,154

* Confiscated salt sold to a licensee.
† Old salt destroyed as unfit for consumption.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	STOCK AT THE BEGINNING OF THE YEAR. Actual quantity in store.	Wastage remaining to be written off.	Total.	RECEIVED INTO STORE DURING THE YEAR. Received from manufacturers.	By importation.	From other Sub-Divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weighment.	Confiscated salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					GOVERNMENT SALT—*cont.* *East Coast*—cont.									
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chingleput	Tada	315	..	315	..	..	..	..	..	..	..	* 2,800	2,800	3,115
	Kattur	221	..	221	..	..	..	..	..	..	..	‖ 3,731	3,731	3,952
	Madras depôt	416	..	416	..	..	..	..	..	..	..	† 2,170	2,170	2,586
	Covelong	111	20	131	..	..	..	..	..	..	..	* 743	743	874
	Cheyur	90	..	90	..	..	..	83	..	..	..	..	83	173
	Chunampet	..	..	..	..	..	..	58	..	..	..	..	58	58
	Merkanam	168,458	2,989	171,447	54,409	..	..	..	..	..	..	..	54,409	225,856
	Kandadu	..	..	..	14,069	..	..	..	..	..	..	..	14,069	14,069
	Total	169,611	3,009	172,620	68,478	..	..	141	..	..	..	9,444	78,063	250,683
Negapatam	Cuddalore	367	..	367	..	..	..	474	..	..	..	* 20	494	861
	Neidavasal	25	..	25	..	..	..	..	..	..	..	* 410	410	435
	Tranquebar	58	6	64	..	..	..	506	..	..	..	§ 11,160	11,666	11,730
	Negapatam	121,348	1,924	123,272	‡ 2,538	..	..	..	..	..	..	..	2,538	125,810
	Védáranniyam	86,006	..	86,006	..	..	..	421	..	..	..	..	421	86,427
	Thambikkanallavankottai	4,555	112	4,667	2,837	..	..	56	..	..	1	..	2,894	7,561
	Adirámpatnam	57,413	..	57,413	173	..	..	..	..	..	..	..	173	57,586
	Kattumavadi	32,873	2,957	35,830	52,119	..	..	..	..	..	..	..	52,119	87,949
	Total	302,645	4,999	307,644	57,667	..	..	1,457	..	..	1	11,590	70,715	378,359
Tinnevelly	Theethandathanam	..	550	550	..	..	..	..	..	..	..	* 20	20	570
	Vattanam	52	..	52	..	..	..	..	..	..	..	¶ 1,571	1,571	1,623
	Morekolam	405	..	405	..	..	..	..	..	..	..	* 3,682	3,682	4,087
	Mutturagunádapatnam	68	..	68	..	..	..	..	..	..	..	* 2,995	2,995	3,063
	Vaippár	132,635	168	132,803	53,764	..	..	..	..	22	..	..	53,786	186,589
	Arasadi	..	..	..	..	..	..	..	..	..	..	* 12,216	12,216	12,216
	Tuticorin	5,728	..	5,728	..	..	..	..	..	..	..	* 17,530	17,530	23,258
	Levingepuram	..	..	..	..	..	..	..	..	..	..	* 15,400	15,400	15,400
	Sevandakulam	98	..	98	..	..	..	..	..	..	..	* 70,412	70,412	70,510
	Do. (extension)	158,791	162	158,953	87,905	..	..	..	..	..	..	..	87,905	246,858
	Káyalpatnam	327	..	327	..	..	..	..	..	..	..	..	..	327
	Arumuganeri	..	..	..	..	..	..	..	..	..	..	* 1,110	1,110	1,110
	Kulasékarapatnam	50	..	50	..	..	..	..	..	..	..	** 417	417	467
	Kuttanguli	4,245	718	4,963	..	..	..	..	..	1	..	* 7,200	7,201	12,164
	Total	302,399	1,598	303,997	141,669	..	..	..	..	23	..	132,553	274,245	578,242
	Total of East Coast	2,300,770	40,090	2,340,860	1,645,515	..	60	1,898	110,752	70	9	156,228	1,914,532	4,255,392

* Purchased by Government for issue to fish-curing yards.
† Taken over by Government towards the recovery of rent on storage space at the Madras depôt.
‡ Védáranniyam salt stored at Negapatam.
§ Purchased for supply to French Government.
‖ 3,050 maunds purchased by Government for issue to fish-curing yards and 681 maunds taken over by Government towards recovery of rent at the Madras depôt.
¶ Includes 1,462 maunds purchased by Government for issue to fish-curing yards, 108 maunds of uncoloured salt manufactured by Mr. Borgen, and 1 maund confiscated in salt case.
** Includes 9 maunds confiscated in a salt case.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	EXPENDED DURING THE YEAR. 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. Ordinary.	Wastage written off. Special.	Total expended.	BALANCE. Actual quantity in store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27	28
						GOVERNMENT SALT—*cont.* *East Coast*—cont.								
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chingleput.	Tada	..	2,772	..	..	..	..	..	2,772	..	..	2,772	343	..
	Kattur	..	3,449	..	..	..	..	..	3,449	..	..	3,449	503	..
	Madras depot	..	..	..	..	..	..	..	..	..	..	..	2,586	..
	Covelong	..	715	..	..	..	..	..	715	..	19	734	140	..
	Cheyur	..	168	..	..	..	2	..	170	..	..	170	..	3
	Chunampet	..	21	..	..	..	..	..	21	..	..	21	37	..
	Merkanam	..	459	..	39,327	..	139	..	39,925	4,780	5,754	50,459	1,75,395	2
	Kandadu	..	..	..	..	..	..	..	..	..	..	..	14,069	..
	Total	..	7,584	..	39,327	..	141	..	47,052	4,780	5,773	57,605	1,93,073	5
Negapatam.	Cuddalore	..	466	..	..	..	..	* 64	530	..	..	530	291	40
	Neidavasal	..	379	..	..	..	..	..	379	..	..	379	56	..
	Tranquebar	..	506	..	11,160	..	..	..	11,666	6	..	11,672	58	..
	Negapatam	..	301	..	..	..	980	..	1,281	1,924	..	3,205	1,22,605	..
	Védáranniyam	..	990	..	..	..	56	..	1,046	561	..	1,607	84,820	..
	Thambiákanailavankottai	..	1,076	..	..	..	421	..	1,497	112	..	1,609	5,694	258
	Adirámpatnam	..	1,380	..	..	..	..	..	1,380	120	..	1,500	55,944	142
	Kattumavadi	72,429	988	..	..	..	..	..	73,417	5,349	..	78,766	7,389	1,794
	Total	72,429	6,086	..	11,160	..	1,457	64	91,196	8,072	..	99,268	2,76,857	2,234
Tinnevelly.	Theethandathanam	..	20	..	..	..	..	..	20	550	..	570	..	..
	Vattanam	..	1,557	..	..	..	..	..	1,557	9	..	1,566	57	..
	Morekolam	..	3,854	..	..	..	..	..	3,854	3	..	3,857	230	..
	Mutturagunádapatnam	..	2,830	..	..	..	..	..	2,830	..	..	2,830	233	..
	Vaippár	10,334	1,900	..	..	..	..	..	12,234	503	..	12,737	1,73,236	616
	Arasadi	..	..	..	..	12,048	..	..	12,048	..	..	12,048	..	168
	Tuticorin	..	..	..	..	22,748	..	..	22,748	..	..	22,748	304	206
	Levingepuram	..	..	..	..	15,400	..	..	15,400	..	..	15,400	..	..
	Sevandakulam	..	..	..	..	69,804	..	..	69,804	..	..	69,804	98	608
	Do. (extension)	..	..	..	..	..	..	..	..	168	..	168	2,46,647	43
	Káyalpatnam	..	327	..	..	..	..	..	327	..	..	327	..	..
	Arumuganeri	..	1,013	..	..	..	..	..	1,013	..	..	1,013	97	..
	Kulasékarapatnam	..	395	..	..	..	..	..	395	..	..	395	72	..
	Kuttanguli	..	6,536	..	..	..	..	..	6,536	864	..	7,400	4,583	181
	Total	10,334	18,432	..	..	1,20,000	..	..	1,48,766	2,097	..	1,50,863	4,25,557	1,822
	Total of East Coast	987,343	65,785	..	51,207	120,060	1,898	5,575	1,221,868	67,878	5,773	1,295,519	2,927,881	31,992

* Dirty salt destroyed by the Assistant Commissioner.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, 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 weighment.	Confiscated salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Government Salt—*cont.*													
	West Coast.													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calicut ..	Udipi (old Coondapoor)	10,606	41	10,647	..	..	..	..	..	..	..	..	..	10,647
	Mangalore	19,159	85	19,244	..	..	5,998	..	..	..	..	..	5,998	25,242
	Tellicherry	44,448	400	44,848	..	..	24,000	..	..	5	..	..	24,005	68,853
	Calicut	32,677	607	33,284	..	..	10,000	..	..	..	..	..	10,000	43,284
	Beypore	} 63,892	352	} 64,784	..	..	30,000	..	..	..	..	..	30,000	} 144,651
	Ponnáni		540		..	..	49,854	..	..	13	..	..	49,867	
	Total of West Coast ..	170,782	2,025	172,807	..	..	119,852	..	..	18	..	..	119,870	292,677
	Total of Government Salt ..	2,471,552	42,115	2,513,667	1,645,515	..	119,912	1,898	110,752	88	9	156,228	2,034,402	4,548,069
	Excise Salt.													
Chatrapur ..	Surlá	81,602	5,581	87,183	383,581	..	..	..	..	..	..	..	383,581	470,764
Chicacole ..	Naupada	303,400	3,322	306,722	335,049	..	..	..	..	..	..	..	335,049	641,771
	Calingapatam	159,121	4,603	163,724	290,774	..	..	..	..	..	..	..	290,774	454,498
	Kuppili	23,836	446	24,282	126,812	..	..	..	..	12	..	..	126,824	151,106
	Konada	48,047	1,590	49,637	73,092	..	..	..	..	..	..	..	73,092	122,729
	Bimlipatam	17,294	2,316	19,610	129,284	..	..	..	..	..	..	..	129,284	148,894
	Karasa	224,821	3,080	227,901	281,705	..	..	..	..	..	..	..	281,705	509,606
	Total ..	776,519	15,357	791,876	1,236,716	..	..	..	..	12	..	..	1,236,728	2,028,604
Cocanada ..	Penuguduru	217,018	5,258	222,276	372,122	..	..	..	..	9	..	..	372,131	594,407
	Jagannaikpur	32,834	623	33,457	60,216	..	..	..	..	20	..	..	60,236	93,693
	Mogalturru	65,520	1,130	66,650	90,113	..	..	..	..	8	..	..	90,121	156,771
	Total ..	315,372	7,011	322,383	522,451	..	..	..	..	37	..	..	522,488	844,871
Masulipatam ..	Manginapudi	436,961	7,531	444,492	..	..	..	..	..	..	..	..	..	444,492
	Nizampatam	149,292	2,159	151,451	91,039	..	..	..	..	5	..	..	91,044	242,495
	Total ..	586,253	9,690	595,943	91,039	..	..	..	..	5	..	..	91,044	686,987

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	Expended during the year.											Balance.	
		Home and inland consumption.	Supplied for curing fish.	Export by sea.	Sold to 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
	Government Salt—*cont.*													
	***West Coast*—cont.**													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calicut ..	Udipi (old Kundapur) ..	..	2,733	..	..	..	..	..	2,733	29	12	2,774	7,800	73
	Mangalore	..	4,807	..	..	..	..	‡ 10	4,817	46	46	4,909	20,157	176
	Tellicherry	..	22,132	..	5,900	..	..	..	28,032	172	424	28,628	39,733	492
	Calicut	..	19,325	..	..	..	..	..	19,325	166	397	19,888	23,084	312
	Beypore	..	31,163	..	..	..	..	..	31,163 }	} 555	} 584	} 56,823	} 86,557	} 1,271
	Ponnáni	..	24,521	..	..	..	..	..	24,521 }					
	Total of West Coast ..	..	104,681	..	5,900	..	..	10	110,591	968	1,463	113,022	177,331	2,324
	Total of Government Salt.	987,343	1,60,466	..	57,107	120,060	1,898	5,585	1,332,459	63,846	7,236	1,405,541	3,105,212	34,316
	Excise Salt.													
Chatrapur ..	Surlá	146,235	..	..	..	..	..	..	146,235	12,066	..	158,301	311,181	1,282
Chicacole ..	Naupada	159,334	..	..	..	..	..	* 91	159,425	9,096	..	168,521	470,989	2,261
	Calingapatam	221,914	..	..	..	..	..	..	221,914	17,835	..	239,749	212,597	2,152
	Kuppili	56,356	..	..	..	..	..	..	56,356	1,163	..	57,519	92,846	741
	Konada	56,922	..	..	..	..	..	..	56,922	3,710	..	60,632	61,330	767
	Bimlipatam	113,123	..	..	..	..	..	..	113,123	4,714	..	117,837	29,786	1,271
	Karasa	120,174	..	..	..	..	..	..	120,174	8,326	..	128,500	372,475	8,631
	Total ..	727,823	..	..	..	..	..	91	727,914	44,844	..	772,758	1,240,023	15,823
Cocanada ..	Penuguduru	267,834	..	..	..	..	..	† 757	268,591	13,461	..	282,052	310,508	1,847
	Jagannaikpur	32,107	..	..	..	..	..	..	32,107	1,336	..	33,443	60,198	52
	Mogalturru	83,527	..	..	..	..	..	† 1,014	84,541	2,883	..	87,424	68,820	527
	Total ..	383,468	..	..	..	..	..	1,771	385,239	17,680	..	402,919	439,526	2,426
Masulipatam ..	Manginapudi	103,958	..	..	..	..	..	..	103,958	12,013	..	115,971	323,706	4,815
	Nizampatam	50,672	..	..	..	..	..	..	50,672	3,183	..	53,855	187,150	1,490
	Total ..	154,630	..	..	..	..	..	..	154,630	15,196	..	169,826	510,856	6,305

* Quantity destroyed as dirty salt. † Taken over by Government for issue to fish-curing yards. ‡ Sold to Jeppo tile manufactory in Mangalore.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	Stock at the beginning of the year: Actual quantity in store.	Stock at the beginning of the year: Wastage remaining to be written off.	Stock at the beginning of the year: Total.	Received into store during the year: Received from manufacturers.	By importation.	From other Sub-Divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weighment.	Confiscated salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Excise Salt—*cont.*												
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Nellore	Kanuparti	267,210	1,299	268,509	131,288	..	..	..	..	8	..	..	131,296	399,805
	Pákala	259,233	5,842	265,075	245,396	..	..	..	..	..	..	..	245,396	510,471
	Iskapalle	63,893	594	64,487	79,792	..	..	..	..	..	..	..	79,792	144,279
	Krishnapatnam	181,498	1,093	182,591	203,813	..	..	..	..	..	..	..	203,813	386,404
	Total	771,834	8,828	780,662	660,289	..	..	..	..	8	..	..	660,297	1,440,959
Chingleput	Tada	116,875	1,344	118,219	79,987	..	..	..	..	..	..	(a) 637	80,624	198,843
	Kattur	441,711	11,291	453,002	250,170	..	..	..	..	14	..	37,201	287,385	740,387
	Vayalur	* 591,530	3,841	595,371	253,600	..	..	..	..	..	..	10,702	264,302	859,673
	Pulidiwak	* 576,176	7,832	584,008	201,964	..	..	..	..	9	..	61	202,034	786,042
	Attiput	602,859	13,867	616,726	349,861	..	..	..	..	10	..	(a) 52,648	402,519	1,019,245
	Vallur	842,351	8,822	851,173	460,715	..	..	..	..	..	..	47	460,762	1,311,935
	Vadasamanjeri	85,115	5,988	91,103	165,686	..	..	..	..	..	..	(a) 10,504	176,190	267,293
	Covelong	810,601	17,044	827,645	479,234	..	..	..	..	..	..	..	479,234	1,306,879
	Cheyur	† 334,506	4,928	339,434	151,817	..	..	..	..	12	..	..	151,829	491,263
	Chunampet	† 221,760	4,070	225,830	122,074	..	..	..	..	36	..	..	122,110	347,940
	Merkanam	† 372,268	3,381	375,649	97,872	..	..	..	..	1	..	..	97,873	473,522
	Total	4,995,752	82,408	5,078,160	2,612,980	..	..	..	..	82	..	(b) 111,800	2,724,862	7,803,022
Negapatam	Cuddalore	37,790	3,507	41,297	93,066	..	..	..	..	..	..	..	93,066	134,363
	Neidavasal	51,181	3,652	54,833	82,958	..	..	..	..	..	..	..	82,958	137,791
	Tranquebar	31,381	2,319	33,700	38,193	..	..	..	..	..	..	..	38,193	71,893
	Negapatam	134,996	10,302	145,298	‡ 152,208	..	..	..	..	132	..	..	152,340	297,638
	Védáranniyam	106,745	1,643	108,388	17,652	..	..	..	..	..	..	..	17,652	126,040
	Thambikkanallavankottai	73,996	1,195	75,191	67,868	..	..	..	..	..	..	..	67,868	143,059
	Adirámpatnam	108,744	5,465	114,209	98,956	..	..	..	..	..	..	..	98,956	213,165
	Total	544,833	28,083	572,916	550,901	..	..	..	..	132	..	..	551,033	1,123,949

* Difference between these and the figures shown in the last Administration Report is due to certain transfer adjustments made during the year.
† The discrepancy between this and the closing balance of the preceding year is due to the adjustment of an error in the Merkanam Circle accounts.
‡ Includes 52,678 maunds of Védáranniyam salt stored at Negapatam.
(a) Quantity restored out of remnant heaps. (b) Includes 5 maunds issued as samples.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892-93—*cont.*

Sub-Division.	Factory, depôt, or port.	Expended during the year: 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: Ordinary.	Wastage written off: Special.	Total expended.	Balance: Actual quantity in store.	Balance: Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27	28
		Excise Salt—*cont.*												
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Nellore	Kanuparti	94,908	..	..	..	..	..	..	94,908	2,915	..	97,823	300,109	1,873
	Pákala	209,284	..	..	..	..	..	250	209,534	9,634	..	219,168	282,893	8,410
	Iskapalle	58,472	..	..	..	..	..	590	59,062	1,254	..	60,316	83,157	806
	Krishnapatnam	227,287	..	..	..	..	..	..	227,287	3,728	..	231,015	151,423	3,966
	Total	589,951	..	..	..	..	..	* 840	5,90,791	17,531	..	608,322	817,582	15,055
Chingleput.	Tada	102,909	..	..	..	..	..	3,437	106,346	3,309	..	109,655	88,127	1,061
	Kattur	183,694	..	..	..	..	..	40,932	224,626	28,256	..	252,882	484,304	3,201
	Vayalur	74,554	..	..	..	..	..	10,702	85,256	8,067	..	93,323	764,878	1,472
	Pulidiwak	114,802	..	..	..	..	..	1	114,803	12,846	..	127,649	657,798	595
	Attiput	251,469	..	..	..	..	..	52,648	304,117	40,637	..	344,754	669,158	5,333
	Vallur	266,722	..	..	..	..	..	1	266,723	22,128	..	288,851	1,019,394	3,690
	Vadasamanjeri	68,701	..	..	..	..	..	11,059	79,760	11,476	..	91,236	174,641	1,416
	Covelong	395,513	..	..	..	..	..	2,358	397,871	34,373	..	432,244	870,283	4,352
	Cheyur	85,842	..	..	..	..	..	..	85,842	9,667	..	95,509	395,582	172
	Chunampet	142,546	..	..	..	..	..	..	142,546	6,420	..	148,966	197,322	1,652
	Merkanam	232,161	..	..	..	..	..	..	232,161	11,947	..	244,108	225,353	4,061
	Total	1,918,913	..	..	..	..	..	† 121,138	2,040,051	189,126	..	2,229,177	5,546,840	27,005
Negapatam.	Cuddalore	116,834	..	..	..	..	..	* 20	116,854	5,308	..	122,162	8,214	3,987
	Neidavasal	94,982	..	..	..	..	..	* 410	95,392	7,466	..	102,858	26,110	8,823
	Tranquebar	34,800	..	..	..	..	..	‡ 11,160	45,960	4,399	..	50,359	18,295	3,239
	Negapatam	194,967	..	..	..	..	..	..	194,967	18,709	..	213,676	74,634	9,328
	Védáranniyam	56,912	..	..	..	..	..	..	56,912	3,637	..	60,549	60,758	4,733
	Thambikkanallavankottai	55,993	..	..	..	..	..	..	55,993	4,220	..	60,213	79,503	3,343
	Adirámpatnam	111,556	..	..	..	..	..	..	111,556	10,571	..	122,127	81,963	9,075
	Total	666,044	..	..	..	..	..	11,590	677,634	54,310	..	731,944	349,477	42,528

* Sold to Government for issue to fish-curing yards. ‡ Sold to Government for supply to French Government.
† 111,689 maunds restored out of remnant heaps, 6,593 maunds sold to Government for fish-curing purposes, 2,851 maunds taken over by Government towards recovery of rent and 5 maunds issued as samples.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Heaps in which wastage occurred. Stored contents.	Heaps in which wastage occurred. Amount of wastage.	Centage of wastage. Maximum.	Centage of wastage. Minimum.	Centage of wastage. Average.	Heaps in which excess occurred. Number of heaps.	Heaps in which excess occurred. Stored contents.	Heaps in which excess occurred. Amount of excess.	Heaps in which excess occurred. Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	Value of net difference. At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Calingapatam	197	1888-89 ..	2	2,400	225	9·5	9·2	9·37	..	..	..	..	2,400	— 225	9·37	..	..
		1889-90 ..	15	17,894	2,025	13·6	6·6	11·31	..	..	..	..	17,894	— 2,025	11·31	..	..
		1890-91 ..	48	57,295	5,030	11·5	7·0	8·77	..	..	..	..	57,295	— 5,030	8·77	..	..
		1891-92 ..	60	70,848	4,463	9·16	2·94	6·29	..	..	..	..	70,848	— 4,463	6·29	..	..
		1892-93 ..	72	86,400	3,641	6·8	1·6	4·21	..	..	..	..	86,400	— 3,641	4·21	..	..
Excise	197	..	197	234,837	15,384	..	..	6·55	..	..	..	..	234,837	— 15,384	6·55	..	38,460 0 0
Government	1	1890-91 ..	1	2,400	183	7·62	7·62	7·62	..	..	..	..	2,400	— 183	7·62	34 5 0	491 13 0
Total ..	198	..	198	237,237	15,567	..	..	6·56	..	..	..	..	237,237	— 15,567	6·56	34 5 0	38,951 13 0
Konada	195	1888-89 ..	5	6,000	760	16·08	8·6	12·6	..	..	..	..	6,000	— 760	12·6	..	..
		1889-90 ..	2	2,336	190	8·53	7·75	8·13	..	..	..	..	2,336	— 190	8·13	..	..
		1891-92 ..	35	41,012	2,229	9·3	3·58	5·43	..	..	..	..	41,012	— 2,229	5·43	..	..
		1892-93 ..	150	178,125	4,835	5·83	0·98	2·71	2	2,400	12	0·5	180,525	— 4,823	2·67	..	..
Excise	195	..	192	227,473	8,014	..	..	3·52	2	2,400	12	0·5	229,873	— 8,002	3·48	..	20,005 0 0
	3	1890-91 ..	1	781	4	0·51	0·51	0·51	..	..	..	..	781	— 4	0·51	..	..
		1891-92 ..	2	2,400	54	2·6	1·83	2·25	..	..	..	..	2,400	— 54	2·25	..	..
Government	3	..	3	3,181	58	..	..	1·82	..	..	..	..	3,181	— 58	1·82	10 14 0	155 14 0
Total ..	198	..	195	230,654	8,072	..	..	3·50	2	2,400	12	0·5	233,054	— 8,060	3·45	10 14 0	20,160 14 0
Karasa	63	1888-89 ..	2	4,800	398	8·8	8·2	8·29	..	..	..	..	4,800	— 398	8·29	..	..
		1889-90 ..	11	26,400	1,985	8·91	6·0	7·51	..	..	..	..	26,400	— 1,985	7·51	..	..
		1890-91 ..	1	2,400	199	8·29	8·29	8·29	..	..	..	..	2,400	— 199	8·29	..	..
		1891-92 ..	14	30,886	1,528	9·25	3·54	4·93	..	..	..	..	30,886	— 1,528	4·93	..	..
		1892-93 ..	35	80,958	3,735	12·95	1·04	4·61	..	..	..	..	80,958	— 3,735	4·61	..	..
Excise	63	..	63	145,444	7,845	..	..	5·39	..	..	..	..	145,444	— 7,845	5·39	..	19,612 8 0

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Heaps in which wastage occurred. Stored contents.	Heaps in which wastage occurred. Amount of wastage.	Centage of wastage. Maximum.	Centage of wastage. Minimum.	Centage of wastage. Average.	Heaps in which excess occurred. Number of heaps.	Heaps in which excess occurred. Stored contents.	Heaps in which excess occurred. Amount of excess.	Heaps in which excess occurred. Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	Value of net difference. At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
	39	1890-91 ..	1	2,400	218	9·08	9·08	9·08	..	..	..	..	2,400	— 218	9·08	..	..
		1891-92 ..	21	50,400	2,802	8·2	3·29	5·55	..	..	..	..	50,400	— 2,802	5·55	..	..
		1892-93 ..	16	35,747	1,017	11·62	0·12	2·84	1	2,400	3	0·125	38,147	— 1,014	2·65	..	..
Government ..	39	..	38	88,547	4,037	..	..	4·55	1	2,400	3	0·125	90,947	— 4,034	4·43	756 6 0	10,841 6 0
Total ..	102	..	101	233,991	11,882	..	..	5·07	1	2,400	3	0·125	236,391	— 11,879	5·03	756 6 0	30,453 14 0
Polavaram	11	1890-91 ..	1	2,400	154	6·41	6·41	6·41	..	..	..	..	2,400	— 154	6·41	..	..
		1891-92 ..	2	4,146	190	5·72	3·75	4·58	..	..	..	..	4,146	— 190	4·58	..	..
		1892-93 ..	7	16,800	561	5·25	1·04	3·33	1	1,436	2	0·13	18,236	— 559	3·06	..	..
Government ..	11	..	10	23,346	905	..	..	3·87	1	1,436	2	0·13	24,782	— 903	3·64	169 5 0	2,426 13 0
Total { Excise ..	527	..	524	771,020	39,278	..	..	5·09	2	2,400	12	0·5	773,420	— 39,266	5·07	..	98,165 0 0
Total { Government.	55	..	53	119,874	5,553	..	..	4·63	2	3,836	5	0·13	123,710	— 5,548	4·48	1,040 4 0	14,910 4 0
Grand Total ..	582	..	577	890,894	44,831	..	..	5·03	4	6,236	17	0·27	897,130	— 44,814	4·99	1,040 4 0	113,075 4 0
Cocanada Sub-Division.																	
Penuguduru	114	1890-91 ..	6	14,400	1,063	8·3	6·5	7·38	..	..	..	..	14,400	— 1,063	7·38	..	..
		1891-92 ..	66	153,784	7,461	7·83	1·88	4·85	..	..	..	..	153,784	— 7,461	4·85	..	..
		1892-93 ..	39	92,586	2,291	3·58	0·41	2·47	2	4,416	29	0·65	97,002	— 2,262	2·33	..	..
Excise	114	..	111	266,770	10,815	..	..	4·14	2	4,416	29	0·65	265,186	— 10,786	4·06	..	26,965 0 0
	11	1890-91 ..	3	4,372	294	10·86	4·75	6·72	..	..	..	..	4,372	— 294	6·72	..	..
		1891-92 ..	1	156	16	10·25	10·25	10·25	..	..	..	..	156	— 16	10·25	..	..
		1892-93 ..	4	299	5	4·34	0·74	1·67	..	..	..	..	299	— 5	1·67	..	..
Government	11	..	8	4,827	315	..	..	6·52	..	..	..	..	4,827	— 315	6·52	59 1 0	846 9 0
Total ..	125	..	119	265,597	11,130	..	..	4·19	2	4,416	29	0·65	270,013	— 11,101	4·11	59 1 0	27,811 9 0

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892–93—*cont.*

Sub-Division.	Factory, depôt, or port.	Stock at the beginning of the year. Actual quantity in store.	Wastage remaining to be written off.	Total.	Received into store during the year. Received from manufacturers.	By importation.	From other Sub-Divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weighment.	Confiscated salt.	Miscellaneous.	Total.	Total in hand and received.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Excise Salt—*cont.*													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Tinnevelly ..	Theethandathanam	52,755	1,223	53,978	46,711	..	..	..	..	..	..	..	46,711	100,689
	Vattanam	43,466	1,404	44,870	29,519	..	..	..	..	2	..	..	29,521	74,391
	Manakkudi	37,715	417	38,132	84,669	..	..	..	..	..	..	..	84,669	122,801
	Morekolam	52,327	1,073	53,400	31,231	..	..	..	..	..	..	..	31,231	84,631
	Mutturagunádapatnam	67,543	2,149	69,692	68,270	..	..	..	..	..	..	..	68,270	137,962
	Arasadi	162,264	2,280	164,544	126,200	..	..	..	..	2	..	..	126,202	290,746
	Tuticorin	143,192	619	143,811	..	..	..	..	..	..	..	..	..	143,811
	Levingepuram	183,475	2,765	186,240	262,520	..	..	..	..	10	..	..	262,530	448,770
	Sevandakulam	318,432	4,822	323,254	328,444	..	..	..	..	6	..	..	328,450	651,704
	Káyalpatnam	71,371	1,138	72,509	216,226	..	..	..	..	..	..	..	216,226	288,735
	Arumuganeri	34,081	6,896	40,977	174,560	..	..	..	..	..	..	..	174,560	215,537
	Kulasékarapatnam	4,629	56	4,685	4,737	..	..	..	..	..	..	..	4,737	9,422
	Kuttanguli	9,659	84	9,743	20,059	..	..	..	..	..	..	..	20,059	29,802
	Total ..	1,180,909	24,926	1,205,835	1,393,146	..	..	..	..	20	..	..	1,393,166	2,599,001
	Total of Excise Salt ..	9,253,074	181,884	9,434,958	7,451,103	..	..	..	..	296	..	111,800	7,563,199	16,998,157
	Imported Salt. *Duty-paid (by sea).*													
Chingleput ..	Madras	..	..	..	..	188	..	..	..	..	..	..	188	188
Calicut ..	South Canara district. Baindur ..	..	..	..	..	6,462	..	..	..	..	..	..	6,462	6,462
	Coondapoor ..	..	..	..	..	38,916	..	..	..	..	..	..	38,916	38,916
	Barkur ..	..	..	..	..	34,257	..	..	..	..	..	..	34,257	34,257
	Malpe ..	..	..	..	..	17,981	..	..	..	..	..	..	17,981	17,981
	Mangalore ..	..	..	..	..	211,934	..	..	..	..	..	..	211,934	211,934
	Mulki ..	..	..	..	..	6,928	..	..	..	..	..	..	6,928	6,928
	Malabar district. Cannanore ..	..	..	..	..	44,659	..	..	..	..	..	..	44,659	44,659
	Tellicherry ..	..	..	..	..	67,469	..	..	..	..	..	..	67,469	67,469
	Badagara ..	..	..	..	..	21,541	..	..	..	..	..	..	21,541	21,541
	Quilandi ..	..	..	..	..	5,586	..	..	..	..	..	..	5,586	5,586
	Calicut ..	..	..	..	..	582,924	..	..	..	..	..	..	582,924	582,924
	Beypore ..	..	..	..	..	15,779	..	..	..	..	..	..	15,779	15,779
	Ponnáni ..	..	..	..	..	199,436	..	..	..	..	..	..	199,436	199,436
	Cochin ..	..	..	..	..	6,792	..	..	..	..	..	..	6,792	6,792
	Total of Duty-paid Imports ..	..	..	..	..	1,260,852	..	..	..	..	..	..	1,260,852	1,260,852

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892–93—*cont.*

Sub-Division.	Factory, depôt, or port.	Expended during the year. 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. Ordinary.	Wastage written off. Special.	Total expended.	Balance. Actual quantity in store.	Balance. Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27	28
	Excise Salt—*cont.*													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Tinnevelly ..	Theethandathanam ..	63,835	..	..	..	..	..	20	63,855	3,713	..	67,568	31,377	1,744
	Vattanam	42,321	..	..	..	..	..	1,462	43,783	2,873	..	46,656	26,354	1,381
	Manakkudi	58,864	..	..	..	..	..	..	58,864	1,218	..	60,082	61,976	743
	Morekolam	39,991	..	..	..	..	..	3,682	43,673	2,606	..	46,279	36,896	1,456
	Mutturagunádapatnam ..	68,145	..	..	..	..	..	2,995	71,140	3,503	..	74,643	62,030	1,289
	Arasadi	178,302	..	17,200	..	..	..	12,216	207,718	10,972	..	218,690	67,578	4,478
	Tuticorin	90,283	..	..	..	..	..	17,530	107,813	3,399	..	111,212	28,250	4,349
	Levingepuram	232,116	..	18,400	..	..	..	15,400	265,916	6,758	..	273,572	170,825	5,271
	Sevandakulam	169,030	..	52,378	..	..	..	70,434	291,842	13,043	..	303,987	340,358	6,461
	Káyalpatnam	204,354	..	..	..	..	..	..	204,354	2,963	..	207,317	79,359	2,059
	Arumuganeri	151,309	..	..	..	..	..	1,110	152,419	7,772	..	160,191	53,930	1,416
	Kulasékarapatnam ..	2,689	..	..	..	..	..	408	3,097	88	..	3,185	6,198	39
	Kuttanguli	17,727	..	..	..	..	..	7,200	24,927	114	..	25,041	4,215	546
	Total ..	1,318,966	..	87,978	..	..	..	* 132,457	1,539,401	59,022	..	1,598,423	969,346	31,232
	Total of Excise Salt ..	5,906,030	..	87,978	..	..	..	267,837	6,261,895	409,775	..	6,671,670	10,184,831	141,656
	Imported Salt. *Duty-paid (by sea).*													
Chingleput ..	Madras	188	..	..	..	..	..	..	188	..	..	188	..	..
Calicut ..	South Canara district. Baindur ..	6,462	..	..	..	..	..	..	6,462	..	..	6,462	..	..
	Coondapoor.	38,916	..	..	..	..	..	..	38,916	..	..	38,916	..	..
	Barkur ..	34,257	..	..	..	..	..	..	34,257	..	..	34,257	..	..
	Malpe ..	17,981	..	..	..	..	..	..	17,981	..	..	17,981	..	..
	Mangalore. .	211,934	..	..	..	..	..	..	211,934	..	..	211,934	..	..
	Mulki ..	6,928	..	..	..	..	..	..	6,928	..	..	6,928	..	..
	Malabar district. Cannanore. .	44,659	..	..	..	..	..	..	44,659	..	..	44,659	..	..
	Tellicherry..	67,469	..	..	..	..	..	..	67,469	..	..	67,469	..	..
	Badagara ..	21,541	..	..	..	..	..	..	21,541	..	..	21,541	..	..
	Quilandi ..	5,586	..	..	..	..	..	..	5,586	..	..	5,586	..	..
	Calicut ..	582,924	..	..	..	..	..	..	582,924	..	..	582,924	..	..
	Beypore ..	15,779	..	..	..	..	..	..	15,779	..	..	15,779	..	..
	Ponnáni ..	199,436	..	..	..	..	..	..	199,436	..	..	199,436	..	..
	Cochin ..	6,792	..	..	..	..	..	..	6,792	..	..	6,792	..	..
	Total of Duty-paid Imports ..	1,260,852	..	..	..	..	..	..	1,260,852	..	..	1,260,852	..	..

* 132,435 maunds sold to Government for issue to fish-curing yards and 22 maunds lost in shipment, the value of which was subsequently recovered.

APPENDIX G—*cont.*

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1892–93—*cont.*

Sub-Division.	Factory, depôt, or port.	Stock at the beginning of the year.			Received into store during the year.									Total in hand and received.
		Actual quantity of 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 weighment.	Confiscated salt.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Imported Salt—cont.													
	Duty-bearing (by sea).													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I MDS.	I. MDS.
Chicacole ..	Vizagapatam	..	..	..	..	2	..	..	..	..	..	..	2	3
Chingleput	Madras	..	..	..	..	1,643	..	..	..	..	..	..	1,643	1,643
Tinnevelly	Tuticorin	..	..	..	..	12	..	..	..	..	..	..	12	12
Calicut ..	South Canara district. Malpe ..	..	..	..	..	229	..	..	..	..	..	..	229	229
Calicut ..	South Canara district. Mangalore ..	..	..	..	..	1,284	..	..	..	..	..	..	1,284	1,284
Calicut ..	South Canara district. Kundapur ..	..	..	..	..	9	..	..	..	..	..	..	9	9
Calicut ..	Malabar district. Cochin	..	..	..	..	5	..	..	..	..	..	..	5	5
Calicut ..	Malabar district. Mondoli or Kallai	..	..	..	..	40	..	..	..	..	..	..	40	40
	Total ..	..	..	..	..	3,224	..	..	..	..	..	..	3,224	3,224
	Duty-bearing (by land).													
Negapatam ..	South Arcot district	..	..	..	..	4	..	..	..	..	..	..	4	4
Negapatam ..	Tanjore	..	..	..	..	1	..	..	..	..	..	..	1	1
	Total ..	..	..	..	..	5	..	..	..	..	..	..	5	5
	Total of Duty-bearing Imports ..	..	..	..	..	3,229	..	..	..	..	..	..	3,229	3,229
	Total of Imported Salt ..	..	..	..	..	1,264,081	..	..	..	..	..	..	1,264,081	1,264,081
	Grand Total ..	11,724,626	223,999	11,948,625	9,096,618	1,264,081	119,912	1,898	110,752	334	9	268,028	10,861,682	22,810,307

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1892–93—*cont.*

Sub-Division.	Factory, depôt, 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. Ordinary.	Wastage written off. Special.	Total expended.	Actual quantity in store.	Wastage remaining to be written off.
		16	17	18	19	20	21	22	23	24	25	26	27	28
	Imported Salt—cont.													
	Duty-bearing (by sea)—cont.													
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole ..	Vizagapatam	2	..	..	..	..	..	..	2	..	..	2	..	..
Chingleput	Madras	1,643	..	..	..	..	..	..	1,643	..	..	1,643	..	..
Tinnevelly	Tuticorin	12	..	..	..	..	..	..	12	..	..	12	..	..
Calicut ..	South Canara district. Malpe ..	229	..	..	..	..	..	..	229	..	..	229	..	..
Calicut ..	South Canara district. Mangalore ..	1,284	..	..	..	..	..	..	1,284	..	..	1,284	..	..
Calicut ..	South Canara district. Kundapur ..	9	..	..	..	..	..	..	9	..	..	9	..	..
Calicut ..	Malabar district. Cochin ..	5	..	..	..	..	..	..	5	..	..	5	..	..
Calicut ..	Malabar district. Mondoli or Kallai.	40	..	..	..	..	..	..	40	..	..	40	..	..
	Total ..	3,224	..	..	..	..	..	..	3,224	..	..	3,224	..	..
	Duty-bearing (by land).													
Negapatam ..	South Arcot district ..	4	..	..	..	..	..	..	4	..	..	4	..	..
Negapatam ..	Tanjore	1	..	..	..	..	..	..	1	..	..	1	..	..
	Total ..	5	..	..	..	..	..	..	5	..	..	5	..	..
	Total of Duty-bearing Imports.	3,229	..	..	..	..	..	..	3,229	..	..	3,229	..	..
	Total of Imported Salt..	1,264,081	..	..	..	..	..	..	1,264,081	..	..	1,264,081	..	..
	Grand Total ..	8,157,454	160,466	87,978	57,107	120,060	1,898	273,472	8,858,435	478,621	7,236	9,344,292	13,290,043	175,972

ENCLOSURE TO APPENDIX G.

COMPARATIVE statement showing the quantity of salt sold for Home and Inland Consumption, &c., its price per maund, and the proceeds realized from the sale in the several Sub-Divisions of the Madras Presidency for the official year ending 31st March 1891, 1892 and 1893.

Sub-Division.	From 1st April 1890 to 31st March 1891. Quantity.	Rate per Indian maund.	Amount.	From 1st April 1891 to 31st March 1892. Quantity.	Rate per Indian maund.	Amount.	From 1st April 1892 to 31st March 1893. Quantity.	Rate per Indian maund.	Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	
Chatrapur ..	291,310 0 0	2 12 0	8,01,102 8 0	506,927 0 0	2 12 0	13,94,049 4 0	419,078 0 0	2 12 0	11,52,464 8 0	Government.
	248,333 0 0	2 8 0	6,20,832 8 0	145,174 0 0	2 8 0	3,62,935 0 0	146,235 0 0	2 8 0	3,65,587 8 0	Excise.
	3,830 20 0	from 0 6 0 to 0 10 0	1,921 6 4	3,945 5 0	from 0 6 0 to 0 10 0	1,973 15 0	3,815 23 0	from 0 6 0 to 0 10 0	1,946 0 5	Supplied for curing fish.
Total ..	543,473 20 0	..	14,23,856 6 4	656,046 5 0	..	17,58,958 3 0	569,128 23 0	..	15,19,998 0 5	
Chicacole ..	121,088 0 0	2 11 0	3,25,424 0 0	95,054 0 0	2 11 0	2,55,457 10 0	110,277 0 0	2 11 0	2,96,369 7 0	Government.
	627,028 23 0	2 8 0	15,67,571 7 0	719,487 0 0	2 8 0	17,98,717 8 0	727,823 0 0	2 8 0	18,19,557 8 0	Excise.
	10,496 10 0	from 0 6 0 to 0 10 0	5,011 7 6	9,267 15 0	from 0 6 0 to 0 10 0	4,498 7 10	10,911 1 0	from 0 6 0 to 0 10 0	5,346 1 4	Supplied for curing fish.
	6 30 77	2 8 0	17 2 0	7 30 39	2 8 0	19 6 5	2 0 0	2 8 0	5 0 0	Duty-bearing imports.
Total ..	758,619 23 77	..	18,98,024 0 6	823,816 5 39	..	20,58,693 0 3	849,013 1 0	..	21,21,278 0 4	
Cocanada ..				..	..	..	1,678 0 0	2 11 0	4,509 10 0	Government.
				392,051 0 0	2 8 0	9,80,127 8 0	383,468 0 0	2 8 0	9,58,670 0 0	Excise.
				6,029 20 0	from 0 8 0 to 0 14 0	3,347 5 9	5,543 32 0	from 0 8 0 to 0 14 0	3,259 7 1	Supplied for curing fish.
	27,158 0 0	2 10 0 / 2 11 0	71,611 13 0	398,080 20 0	..	9,83,474 13 9	390,689 32 0	..	9,66,439 1 1	
	591,572 0 0	2 8 0	14,78,930 0 0							
Masulipatam ..	6,999 10 0	from 0 6 0 to 0 14 0	3,888 13 10	96,510 0 0	2 10 0	2,53,338 12 0	127,074 24 20	2 10 0	3,33,570 13 6	Government.
				197,300 0 0	2 8 0	4,93,250 0 0	154,629 30 0	2 8 0	3,86,574 6 0	Excise.
				1,447 15 0	from 0 6 0 to 0 12 0	761 1 9	1,141 26 0	from 0 6 0 to 0 12 0	606 2 2	Supplied for curing fish.
Total ..	625,729 10 0	..	15,54,430 10 10	295,257 15 0	..	7,47,349 13 9	282,846 0 20	..	7,20,751 5 8	
Nellore	227,503 0 0	2 11 0	6,11,414 5 0	206,707 0 0	2 11 0	5,55,525 1 0	246,471 24 0	2 11 0	6,62,392 6 10	Government.
	724,977 0 0	2 8 0	18,12,442 8 0	648,677 0 0	2 8 0	16,21,692 8 0	589,951 0 0	2 8 0	14,74,877 8 0	Excise.
	4,529 30 0	0 8 0	2,264 13 9	4,061 20 0	0 8 0	2,030 12 0	2,272 3 0	0 8 0	1,139 6 9	Supplied for curing fish.
Total ..	957,009 30 0	..	24,26,121 10 9	859,445 20 0	..	21,79,2·8 5 0	838,694 27 0	..	21,38,409 5 7	
Chingleput ..	..	..	..	2 0 0	2 11 0	5 6 0	..	..	..	Government.
	1,712,299 12 0	2 8 0	42,80,748 4 0	1,706,925 0 0	2 8 0	42,67,312 8 0	1,918,912 20 25	2 8 0	47,97,281 4 2	Excise.
	6,350 35 0	from 0 6 0 to 0 8 0	2,480 14 0	9,639 5 0	from 0 6 0 to 0 8 0	3,728 8 6	7,583 18 0	from 0 6 0 to 0 8 0	2,954 13 8	Supplied for curing fish.
	1,395 3 43	2 8 0	3,504 13 5	1,474 22 50	2 8 0	3,686 8 9	1,643 16 65	2 8 0	4,108 10 9	Duty-bearing imports.
Total ..	1,720,045 10 43	..	42,86,733 15 5	1,718,040 27 50	..	42,74,732 15 3	1,928,139 15 10	..	48,04,344 12 7	

Comparative statement showing the quantity of salt sold for Home and Inland Consumption, &c., its price per maund, and the proceeds realized from the sale in the several Sub-Divisions of the Madras Presidency, &c.—*cont.*

Sub-Division.	From 1st April 1890 to 31st March 1891. Quantity.	Rate per Indian maund.	Amount.	From 1st April 1891 to 31st March 1892. Quantity.	Rate per Indian maund.	Amount.	From 1st April 1892 to 31st March 1893. Quantity.	Rate per Indian maund.	Amount.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	MDS. S. T.	RS. A. P.	RS. A. P.	
Negapatam ..	103,828 0 0	2 11 0 and 2 12 0	2,80,189 1 0	89,148 0 0	2 11 0	2,39,585 4 0	72,429 0 0	2 11 0	1,94,652 15 0	Government.
	768,151 0 0	2 8 0	19,20,377 8 0	778,265 18 39	2 8 0	19,45,663 10 6	666,044 0 0	2 8 0	16,65,110 0 0	Excise.
	6,165 12 0	from 0 6 0 to 0 10 0	2,994 5 5	6,272 30 0	from 0 6 0 to 0 10 0	2,995 7 0	6,085 6 0	from 0 6 0 to 0 10 0	2,971 13 10	Supplied for curing fish.
	2 0 22	2 8 0	5 0 4	2 23 13	2 8 0	6 7 2	4 17 63	2 8 0	11 1 10	Duty-bearing imports.
Total ..	878,146 12 22	..	22,03,565 14 9	873,688 31 52	..	21,88,250 12 8	744,562 23 63	..	18,62,745 14 8	
Tinnevelly ..	..	..	..	5,481 35 0	2 11 0	14,732 8 8	10,334 0 0	2 11 0 and 2 10 0	27,657 0 0	Government.
	1,215,349 3 0	2 8 0	30,38,372 11 0	122,036 5 0	2 8 0	30,55,090 5 0	1,318,966 0 0	2 8 0	32,97,415 0 0	Excise
	23,070 25 0	from 0 6 0 to 0 10 0	12,315 5 3	20,494 23 0	from 0 6 0 to 0 10 0	10,814 5 3	18,432 31 0	from 0 6 0 to 0 10 0	9,670 0 11	Supplied for curing fish.
	8 6 57	2 8 0	19 7 10	4 36 70	2 8 0	12 4 11	11 38 32	2 8 0	29 14 5	Duty-bearing imports.
Total ..	1,238,427 34 57	..	30,50,707 8 1	1,248,017 19 70	..	30,80,649 7 10	1,347,744 29 32	..	33,34,771 15 4	
Calicut	..	..	..	..	..	..	..	..	..	Government.
	134,982 14 0	0 12 0	1,01,236 12 2	1,13,943 16 0	0 12 0	85,457 8 10	104,681 20 0	from 0 12 0 to 1 0 0	94,124 11 10	Supplied for curing fish.
	234 5 23	2 8 0	606 4 6	1,361 17 22	2 8 0	3,413 11 8	1,771 13 27	2 8 0	* 4,467 4 2	Duty-bearing imports.
Total ..	135,216 19 23	..	1,01,843 0 8	115,304 33 22	..	88,871 4 6	106,452 33 27	..	98,592 0 0	
Total. Sales for Home and Inland consumption.	6,658,596 38 0	..	1,68,09,016 9 0	6,809,745 18 39	..	1,72,37,482 13 2	6,893,371 18 45	..	1,74,36,689 14 6	* Includes Rupees 507-11-3 being the duty on maunds 203-3-25 being wastage found in excess of that allowed by the agreement.
Total. Salt supplied for curing fish.	196,424 36 0	..	1,32,113 14 3	175,100 29 0	..	1,15,607 7 11	160,467 0 0	..	1,22,018 10 0	
Total. Duty-bearing imports.	1,646 6 62	..	4,152 12 1	2,851 10 34	..	7,138 6 11	3,433 6 27	..	8,621 15 2	
Grand Total ..	6,856,668 0 62	..	†1,69,45,283 3 4	6,987,697 17 73	..	1,73,60,228 12 0	7,057,271 24 72	..	†1,75,67,330 7 8	† A portion of this is still outstanding under the credit system and will be collec ed in the current year.

N.B.—Duty-paid imports of 1,263,226 maunds in 1890–91, 1,372,797 maunds in 1891–92 and 1,260,852 maunds in 1892–93 are not included in the above figures.

APPENDIX H.

STATEMENT showing Duty-paid salt imported by sea and cleared in the Madras Presidency in 1892-93.

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
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chingleput ..	Madras	186	..	..	2	188	..	..	188
Calicut ..	Baindur (South Canara district).	..	6,495	..	..	6,495	33	0·51	6,462
	Kundapur do. ..	32,944	6,469	..	..	39,413	497	1·26	38,916
	Barkur do. ..	26,061	8,823	..	..	34,884	627	1·79	34,257
	Malpe do. ..	16,583	1,664	..	..	18,247	266	1·45	17,981
	Mangalore do. ..	217,422	..	..	..	217,422	5,488	2·52	211,934
	Mulki do. ..	7,091	..	..	..	7,091	163	2·29	6,928
	Cannanore (Malabar district).	2,736	43,634	..	..	46,370	1,711	3·68	44,659
	Tellicherry do. ..	2,194	66,570	..	..	68,764	1,295	1·88	67,469
	Badagara do. ..	3,008	19,104	..	..	22,112	571	2·58	21,541
	Quilandi do. ..	..	5,617	..	..	5,617	31	0·55	5,586
	Calicut do. ..	6,126	596,018	..	..	602,144	19,220	3·19	582,924
	Beypore do. ..	..	15,984	..	..	15,984	205	1·28	15,779
	Ponnáni do. ..	206,191	..	..	..	206,191	6,755	3·27	199,436
	Cochin do. ..	..	6,912	..	..	6,912	120	1·73	6,792
	Total ..	520,356	777,290	..	..	1,297,646	36,982	2·85	1,260,664
	Grand Total ..	520,542	777,290	..	2	1,297,834	36,982	2·85	1,260,852

APPENDIX I.

STATEMENT showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93.

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
Chatrapur Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Ganjám	186	1884-85 ..	1	2,400	340	14·16	14·16	14·16	..	..	..	..	2,400	— 340	14·1	..	..
		1891-92 ..	6	14,400	894	10·958	3·3	6·2	..	..	..	..	14,400	— 894	6·2	..	..
		1892-93 ..	172	407,516	15,102	7·791	0·0416	3·7	5	12,000	26	0·21	419,516	— 15,076	3·5	..	..
Government ..	186	..	179	424,316	16,336	..	..	3·9	5	12,000	26	0·21	436,316	— 16,310	3·7	4,077 8 0	44,852 8 0
Surlá	65	1891-92 ..	34	81,600	5,079	8·916	3·208	6·2	..	..	..	..	81,600	— 5,079	6·2	..	..
		1892-93 ..	31	72,082	1,987	4·87	0·541	2·7	..	..	..	..	72,082	— 1,987	2·7	..	..
Excise	65	..	65	153,682	7,066	..	..	4·5	..	..	..	..	153,682	— 7,066	4·5	..	17,665 0 0
Government	1	1884-85 ..	1	2,400	320	13·3	13·3	13·3	..	..	..	..	2,400	— 320	13·3	60 0 0	860 0 0
Total ..	66	..	66	156,082	7,386	..	..	4·7	..	..	..	..	156,082	— 7,386	4·7	60 0 0	18,525 0 0
Total { Excise ..	65	..	65	153,682	7,066	..	..	4·5	..	..	..	..	153,682	— 7,066	4·5	..	17,665 0 0
Total { Government ..	187	..	180	426,716	16,656	..	..	3·9	5	12,000	26	0·21	438,716	— 16,630	3·8	4,137 8 0	45,712 8 0
Grand Total ..	252	..	245	580,398	23,722	..	..	4·08	5	12,000	26	0·21	592,398	— 23,696	4·08	4,137 8 0	63,377 8 0
Chicacole Sub-Division.																	
Naupada	72	1887-88 ..	1	2,400	170	7·08	7·08	7·08	..	..	..	..	2,400	— 170	7·08	..	..
		1888-89 ..	12	28,800	2,437	12·91	5·0	8·46	..	..	..	..	28,800	— 2,437	8·46	..	..
		1889-90 ..	8	18,062	1,386	9·75	5·04	7·67	..	..	..	..	18,062	— 1,386	7·67	..	..
		1890-91 ..	7	15,204	746	7·96	3·2	4·906	..	..	..	..	15,204	— 746	4·906	..	..
		1891-92 ..	6	11,096	496	5·09	2·90	4·47	..	..	..	..	11,096	— 496	4·47	..	..
		1892-93 ..	38	87,704	2,800	5·75	0·08	3·19	..	..	..	..	87,704	— 2,800	3·19	..	..
Excise	72	..	72	163,266	8,035	..	..	4·92	..	..	..	..	1,63,266	— 8,035	4·92	..	20,087 8 0
Government	1	1884-85 ..	1	2,400	370	15·416	15·416	15·416	..	..	..	..	2,400	— 370	15·416	69 6 0	994 6 0
Total ..	73	..	73	165,666	8,405	..	..	5·07	..	..	..	..	165,666	— 8,405	5·07	69 6 0	21,081 14 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cocanada Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MRS.		I. MDS.			RS. A. P.	RS. A. P.
Mogalturru	63	1888-89 ..	1	1,160	89	7·67	7·67	7·67	..	..	..	..	1,160	— 89	7·67	..	..
		1889-90 ..	5	7,275	530	9·38	5·62	7·28	..	..	..	..	7,275	— 530	7·28	..	..
		1890-91 ..	4	5,355	368	12·25	4·95	6·87	..	..	..	..	5,355	— 368	6·87	..	..
		1891-92 ..	7	8,400	315	5·58	2·75	3·75	..	..	..	..	8,400	— 315	3·75	..	..
		1892-93 ..	43	51,600	978	5·5	0·16	1·89	2	2,400	8	0·3	54,000	— 970	1·79	..	..
Excise	63	..	60	73,790	2,280	..	..	3·08	2	2,400	8	0·3	76,190	— 2,272	2·98	..	5,680 0 0
Government	1	1890-91 ..	1	1,013	54	5·33	5·33	5·33	..	..	..	..	1,013	— 54	5·33	10 2 0	145 2 0
Total ..	64	..	61	74,803	2,334	..	..	3·12	2	2,400	8	0·3	77,203	— 2,326	3·01	10 2 0	5,825 2 0
Total { Excise ..	177	..	171	334,560	13,095	..	..	3·91	4	6,816	37	0·54	341,376	— 13,058	3·82	..	32,645 0 0
Total { Government ..	12	..	9	5,840	369	..	..	6·31	..	..	..	..	5,840	— 369	6·31	69 3 0	991 11 0
Grand Total ..	189	..	180	340,400	13,464	..	..	3·95	4	6,816	37	0·54	347,216	— 13,427	3·86	69 3 0	33,636 11 0
Masulipatam Sub-Division.																	
Manginapudi	93	1887-88 ..	25	29,776	3,023	13·41	7·58	10·15	..	..	..	..	29,776	— 3,023	10·15	..	..
		1888-89 ..	4	4,800	432	11·91	7·00	9·00	..	..	..	..	4,800	— 432	9·00	..	..
		1889-90 ..	11	13,200	1,330	12·25	7·16	10·75	..	..	..	..	13,200	— 1,330	10·75	..	..
		1890-91 ..	21	24,367	1,830	10·60	5·16	7·51	..	..	..	..	24,367	— 1,830	7·51	..	..
		1891-92 ..	32	38,400	2,682	10·83	4·08	6·98	..	..	..	..	38,400	— 2,682	6·98	..	..
Excise	93	..	93	110,543	9,297	..	..	8·41	..	..	..	..	110,543	— 9,297	8·41	..	23,242 8 0
	122	1889-90 ..	16	18,938	1,885	15·9	7·6	9·95	..	..	..	..	18,938	— 1,885	9·95	..	..
		1890-91 ..	20	23,466	3,294	27·6	9·00	14·03	..	..	..	..	23,466	— 3,294	14·03	..	..
		1891-92 ..	30	34,112	1,472	8·66	2·16	4·31	..	..	..	..	34,112	— 1,472	4·31	..	..
		1892-93 ..	55	65,288	1,821	5·5	0·16	2·78	1	1,200	14	1·16	66,488	— 1,807	2·71	..	..
Government	122	..	121	141,804	8,472	..	..	5·97	1	1,200	14	1·16	143,004	— 8,458	5·91	1,057 4 0	22,202 4 0
Total ..	215	..	214	252,347	17,769	..	..	7·04	1	1,200	14	1·16	253,547	— 17,755	7·00	1,057 4 0	45,444 12 0

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Masulipatam Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Nizampatam	37	1887-88 ..	3	3,600	548	26·00	9·66	15·22	..	..	..	..	3,600	— 548	15·22	..	..
		1889-90 ..	3	3,600	292	9·83	6·66	8·11	..	..	..	..	3,600	— 292	8·11	..	..
		1890-91 ..	5	6,000	200	6·33	1·00	3·33	..	..	..	..	6,000	— 200	3·33	..	..
		1891-92 ..	23	26,484	1,240	16·66	1·75	4·68	..	..	..	..	26,484	— 1,240	4·68	..	..
		1892-93 ..	3	3,600	234	9·5	4·60	6·50	..	..	..	..	3,600	— 234	6·50	..	..
Excise	37	..	37	43,284	2,514	..	..	5·80	..	..	..	..	43,284	— 2,514	5·80	..	6,285 0 0
Government	1	1889-90 ..	1	1,200	28	2·33	2·33	2·33	..	..	..	..	1,200	— 28	2·33	5 4 0	75 4 0
Total ..	38	..	38	44,484	2,542	..	..	5·71	..	..	..	..	44,484	— 2,542	5·71	5 4 0	6,360 4 0
Total { Excise ..	130	..	130	153,827	11,811	..	..	7·67	..	..	..	..	153,827	— 11,811	7·67	..	29,527 8 0
Total { Government ..	123	..	122	143,004	8,500	..	..	5·94	1	1,200	14	1·16	144,204	— 8,486	5·88	1,062 8 0	22,277 8 0
Grand Total ..	253	..	252	296,831	20,311	..	..	6·84	1	1,200	14	1·16	298,031	— 20,297	6·81	1,062 8 0	51,805 0 0
Nellore Sub-Division.																	
Kanuparti	140	1888-89 ..	2	3,588	317	11·61	7·46	8·84	..	..	..	..	3,588	— 317	8·84	..	..
		1889-90 ..	2	4,800	466	10·58	8·83	9·70	..	..	..	..	4,800	— 466	9·70	..	..
		1890-91 ..	38	89,901	6,688	12·17	4·25	7·43	..	..	..	..	89,901	— 6,688	7·43	..	..
		1891-92 ..	64	151,970	6,053	10·58	0·08	3·98	1	2,400	2	0.08	154,370	— 6,051	3·91	..	..
		1892-93 ..	31	74,400	2,165	6·6	0·25	2·90	1	3,104	6	0·28	77,504	— 2,159	2·78	..	..
Excise	140	..	137	324,659	15,689	..	..	4·83	2	5,504	8	0·14	330,163	— 15,681	4·74	..	39,202 8 0
	101	1889-90 ..	34	81,600	7,198	11·3	6·37	8·82	..	..	..	..	81,600	— 7,198	8·82	..	..
		1890-91 ..	64	153,600	11,169	11·16	4·5	7·29	..	..	..	..	153,600	— 11,169	7·29	..	..
		1891-92 ..	3	4,800	176	3·83	3·5	3·66	..	..	..	..	4,800	— 176	3·66	..	..
Government	101	..	101	240,000	18,543	..	..	7·72	..	..	..	..	240,000	— 18,543	7·72	3,476 13 0	49,834 5 0
Total ..	241	..	238	564,659	34,232	..	..	6·06	2	5,504	8	0·14	570,163	— 34,224	6·00	3,476 13 0	89,036 13 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Nellore Sub-Division—cont.													
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Iskapalle	30	1890-91 ..	3	5,384	220	10·61	2·08	4·12	..	..	..	..	5,384	— 220	4·12	..	..
		1891-92 ..	18	42,064	1,058	6·16	0·6	2·51	..	..	..	..	42,064	— 1,058	2·51	..	..
		1892-93 ..	9	17,484	188	2·57	0·25	1·08	..	..	..	..	17,484	— 188	1·08	..	..
Excise	30	..	30	64,932	1,466	..	..	2·25	..	..	..	..	64,932	— 1,466	2·25	..	3,665 0 0
Krishnapatnam ..	95	1890-91 ..	1	1,088	49	4·50	4·50	4·50	..	..	..	..	1,088	— 49	4·50	..	..
		1891-92 ..	62	141,743	4,990	14·62	0·25	3·52	..	..	..	..	141,743	— 4,990	3·52	..	..
		1892-93 ..	32	76,800	1,562	3·3	0·3	2·00	..	..	..	..	76,800	— 1,562	2·00	..	..
Excise	95	..	95	219,631	6,601	..	..	3·009	..	..	..	..	219,631	— 6,601	3·009	..	16,502 8 0
	23	1891-92 ..	17	20,400	666	7·83	1·3	3·26	..	..	..	..	20,400	— 666	3·26	..	..
		1892-93 ..	6	6,107	89	2·58	0·91	1·45	..	..	..	..	6,107	— 89	1·45	..	..
Government	23	..	23	26,507	755	..	..	2·85	..	..	..	..	26,507	— 755	2·85	141 9 0	2,029 1 0
Total ..	118	..	118	246,138	7,356	..	..	2·98	..	..	..	..	246,138	— 7,356	2·98	141 9 0	18,531 9 0
Total { Excise ..	265	..	262	609,222	23,756	..	..	3·89	2	5,504	8	0·14	614,726	— 23,748	3·86	..	59,370 0 0
Total { Government.	124	..	124	266,507	19,298	..	..	7·24	..	..	..	..	266,507	— 19,298	7·24	3,618 6 0	51,863 6 0
Grand Total ..	389	..	386	875,729	43,054	..	..	4·91	2	5,504	8	0·14	881,233	— 43,046	4·88	3,618 6 0	111,233 6 0
				Chingleput Sub-Division.													
Tada	51	1890-91 ..	2	2,400	72	4·29	1·66	2·97	..	..	..	..	2,400	— 72	2·97	..	..
		1891-92 ..	43	64,800	2,699	7·83	1·5	4·16	..	..	..	..	64,800	— 2,699	4·16	..	..
		1892-93 ..	6	10,800	255	3·16	1·33	2·36	..	..	..	..	10,800	— 255	2·36	..	..
Excise	51	..	51	78,000	3,026	..	..	3·87	..	..	..	..	78,000	— 3,026	3·87	..	7,565 0 0

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Chingleput Sub-Division—cont.													
				I. MDS.	I. MDS.					I. MDS.		I. MDS.	I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Vayalur	137	1890-91 ..	36	87,293	8,990	16·16	6·16	10·29	..	..	..	..	87,293	— 8,990	10·29	..	..
		1891-92 ..	75	165,055	10,414	12·99	0·30	6·30	..	..	..	..	165,055	— 10,414	6·30	..	..
		1892-93 ..	26	54,840	3,314	22·38	3·00	6·04	..	..	..	..	54,840	— 3,314	6·04	..	..
Excise	137	..	137	307,188	22,718	..	..	7·39	..	..	..	..	307,188	— 22,718	7·39	..	56,796 0 0
Ennore	280	1890-91 ..	81	222,781	26,269	26·00	4·5	11·79	..	..	..	..	222,781	— 26,269	11·79	..	..
		1891-92 ..	140	451,856	26,447	12·83	2·11	5·85	..	..	..	..	451,856	— 26,447	5·85	..	..
		1892-93 ..	8	22,807	1,742	14·28	3·77	7·63	1	1,200	10	0·83	24,007	— 1,732	7·21	..	..
Excise	230	..	229	697,444	54,458	..	..	7·80	1	1,200	10	0·83	698,644	— 54,448	7·79	..	1,36,120 0 0
Madras Depôt	23	1887-88 ..	9	29,653	5,118	29·66	14·36	17·25	..	..	..	..	29,653	— 5,118	17·25	..	..
		1888-89 ..	5	12,282	1,279	100·00	5·03	10·41	..	..	..	..	12,282	— 1,279	10·41	..	..
		1889-90 ..	9	27,853	2,370	14·06	5·83	8· 5	..	..	..	..	27,853	— 2,370	8·5	..	..
Excise	23	..	23	69,788	8,767	..	..	12·56	..	..	..	..	69,788	— 8,767	12·56	..	21,917 8 0
Covelong	154	1890-91 ..	36	89,142	6,989	12·58	3·91	7·84	..	..	..	..	89,142	— 6,989	7·84	..	..
		1891-92 ..	89	262,207	13,614	11·05	1·16	5·19	..	..	..	..	262,207	— 13,614	5·19	..	..
		1892-93 ..	29	73,200	2,611	6·75	0·54	3·56	..	..	..	..	73,200	— 2,611	3·56	..	..
Excise	154	..	154	424,549	23,214	..	..	5·70	..	..	..	..	424,549	— 23,214	5·70	..	58,035 0 0
Merkanam	208	1887-88 ..	5	7,878	763	14·91	6·5	9·68	..	..	..	..	7,878	— 763	9·68	..	..
		1888-89 ..	8	8,555	946	16·00	7·52	11·05	..	..	..	..	8,555	— 946	11·05	..	..
		1889-90 ..	22	43,519	3,428	12·91	2·00	7·87	..	..	..	..	43,519	— 3,428	7·87	..	..
		1890-91 ..	36	71,879	4,974	11·99	1·51	6·92	..	..	..	..	71,879	— 4,974	6·92	..	..
		1891-92 ..	115	261,461	10,276	9·08	0·25	3·93	3	6,335	37	0·58	267,796	— 10,239	3·82	..	..
		1892-93 ..	18	43,200	1,153	5·00	0·83	2·66	..	..	..	..	43,200	— 1,153	2·66	..	..
Excise	208	..	204	436,492	21,540	..	..	4·93	3	6,335	37	0·58	442,827	— 21,503	4·85	..	53,757 8 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Heaps in which wastage occurred: Stored contents.	Heaps in which wastage occurred: Amount of wastage.	Centage of wastage: Maximum.	Centage of wastage: Minimum.	Centage of wastage: Average.	Heaps in which excess occurred: Number of heaps.	Heaps in which excess occurred: Stored contents.	Heaps in which excess occurred: Amount of excess.	Heaps in which excess occurred: Centage of excess.	Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference: At prime cost.	Value of net difference: At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
	24	1890-91 ..	6	14,400	1,362	14·91	4·41	9·45	..	..	..	..	14,400	— 1,362	9·45	..	..
		1891-92 ..	12	27,486	1,965	17·08	0·58	7·14	..	..	..	..	27,486	— 1,965	7·14	..	..
		1892-93 ..	6	9,104	347	4·25	0·83	3·81	..	..	..	..	9,104	— 347	3·81	..	..
Government ..	24	..	24	50,980	3,674	..	..	7·20	..	..	..	..	50,990	— 3,674	7·20	688 14 0	9,873 14 0
Total ..	232	..	228	487,482	25,214	..	..	5·19	3	6,335	37	0·58	493,817	— 25,177	5·09	688 14 0	63,631 6 0
Total { Excise ..	803	..	798	2,013,461	133,723	..	..	6·64	4	7,535	47	0·62	2,020,996	— 133,676	6·61	..	3,34,190 0 0
Total { Government.	24	..	24	50,990	3,674	..	..	7·20	..	..	..	..	50,990	— 3,674	7·20	688 14 0	9,873 14 0
Grand Total ..	827	..	822	2,064,451	137,397	..	..	6·65	4	7,535	47	0·62	2,071,986	— 137,350	6·63	688 14 0	3,44,063 14 0
Negapatam Sub-Division.																	
Cuddalore	63	1891-92 ..	18	39,203	3,466	15·03	3·45	8·84	..	..	..	..	39,203	— 3,466	8·84	..	..
		1892-93 ..	45	73,564	2,322	8·5	0·6	3·15	..	..	..	..	73,564	— 2,322	3·15	..	..
Excise	63	..	63	112,767	5,788	..	..	5·13	..	..	..	..	112,767	— 5,788	5·13	..	14,470 0 0
Government	1	1890-91 ..	1	424	40	9·23	9·23	9·23	..	..	..	..	424	— 40	9·23	7 8 0	107 8 0
Total ..	64	..	64	113,191	5,828	..	..	5·14	..	..	..	..	113,191	— 5,828	5·14	7 8 0	14,577 8 0
Tranquebar	154	1888-89 ..	9	9,426	2,432	67·36	15·0	25·80	..	..	..	..	9,426	— 2,432	25·80	..	..
		1889-90 ..	1	1,066	194	18·14	18·14	18·14	..	..	..	..	1,066	— 194	18·14	..	..
		1890-91 ..	16	17,499	2,789	22·01	5·3	15·93	..	..	..	..	17,499	— 2,789	15·93	..	..
		1891-92 ..	59	68,190	9,566	24·3	4·6	14·02	..	..	..	..	68,190	— 9,566	14·02	..	..
		1892-93 ..	69	79,097	2,975	7·00	0·25	3·76	..	..	..	..	79,097	— 2,975	3·76	..	..
Excise	154	..	154	175,278	17,956	..	..	10·24	..	..	..	..	175,278	— 17,956	10·24	..	44,890 0 0

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Heaps in which wastage occurred: Stored contents.	Heaps in which wastage occurred: Amount of wastage.	Centage of wastage: Maximum.	Centage of wastage: Minimum.	Centage of wastage: Average.	Heaps in which excess occurred: Number of heaps.	Heaps in which excess occurred: Stored contents.	Heaps in which excess occurred: Amount of excess.	Heaps in which excess occurred: Centage of excess.	Total stored contents.	Net difference, + or −.	Centage of net difference.	Value of net difference: At prime cost.	Value of net difference: At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Negapatam	83	1889-90 ..	4	9,600	2,777	34·79	18·70	28·92	..	..	..	..	9,600	— 2,777	28·92	..	..
		1890-91 ..	17	40,800	10,609	42·00	11·08	26·00	..	..	..	..	40,800	— 10,609	26·00	..	..
		1891-92 ..	12	28,800	2,819	19·28	3·83	9·78	..	..	..	..	28,800	— 2,819	9·78	..	..
		1892-93 ..	35	82,154	1,530	4·72	0·3	1·86	11	26,400	132	0·5	108,554	— 1,398	1·28	..	..
Excise	83	..	68	161,354	17,735	..	..	10·99	11	26,400	132	0·5	187,754	— 17,603	9·37	..	44,007 8 0
Védáranniyam	29	1888-89 ..	5	9,600	1,598	32·0	12·25	16·64	..	..	..	..	9,600	— 1,598	16·64	..	..
		1889-90 ..	5	10,694	1,671	22·02	14·08	15·62	..	..	..	..	10,694	— 1,671	15·62	..	..
		1890-91 ..	6	14,400	1,673	14·25	8·83	11·61	..	..	..	..	14,400	— 1,673	11·61	..	..
		1891-92 ..	10	20,064	1,672	9·5	4·2	8·32	..	..	..	..	20,064	— 1,672	8·32	..	..
		1892-93 ..	3	6,000	113	2·25	0·75	1·88	..	..	..	..	6,000	— 113	1·88	..	..
Excise	29	..	29	60,758	6,727	..	..	11·07	..	..	..	..	60,758	— 6,727	11·07	..	16,817 8 0
Government ..	1	1879-80 ..	1	2,400	561	23·75	23·75	23·75	..	..	..	..	2,400	— 561	23·75	105 3 0	1,507 11 0
Total ..	30	..	30	63,158	7,288	..	..	11·53	..	..	..	..	63,158	— 7,288	11·53	105 3 0	18,325 3 0
Adirámpatnam ..	109	1889-90 ..	15	26,371	4,083	26·75	11·25	15·48	..	..	..	..	26,371	— 4,083	15·48	..	..
		1890-91 ..	24	51,484	6,694	18·3	5·16	13·00	..	..	..	..	51,484	— 6,694	13·00	..	..
		1891-92 ..	53	96,232	9,133	12·16	1·3	9·49	..	..	..	..	96,232	— 9,133	9·49	..	..
		1892-93 ..	17	26,504	639	4·0	1·6	2·41	..	..	..	..	26,504	— 639	2·41	..	..
Excise	109	..	109	200,591	20,549	..	..	10·39	..	..	..	..	200,591	— 20,549	10·39	..	51,372 8 0
	38	1890-91 ..	3	4,279	520	13·7	10·0	12·15	..	..	..	..	4,279	— 520	12·15	..	..
		1891-92 ..	16	34,800	3,593	12·3	8·5	10·32	..	..	..	..	34,800	— 3,593	10·32	..	..
		1892-93 ..	19	43,238	593	2·6	0·41	1·37	..	..	..	..	43,238	— 593	1·37	..	..
Government	38	..	38	82,317	4,706	..	..	5·71	..	..	..	..	82,317	— 4,706	5·71	882 6 0	12,647 6 0
Total ..	147	..	147	282,908	25,255	..	..	8·92	..	..	..	..	282,908	— 25,255	8·92	882 6 0	64,019 14 0
Total { Excise ..	438	..	423	710,748	68,755	..	..	9·67	11	26,400	132	0·5	737,148	— 68,623	9·30	..	1,71,557 8 0
Total { Government.	40	..	40	85,141	5,307	..	..	6·23	..	..	..	..	85,141	— 5,307	6·23	995 1 0	14,262 9 0
Grand Total ..	478	..	463	795,889	74,062	..	..	9·30	11	26,400	132	0·5	822,289	— 73,930	8·99	995 1 0	1,85,820 1 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*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
Tinnevelly Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Vattanam	129	1889-90 ..	4	4,800	650	16·65	11·16	13·54	..	..	..	..	4,800	— 650	13·54	..	..
		1890-91 ..	6	7,200	763	12·73	6·5	10·59	..	..	..	..	7,200	— 763	10·59	..	..
		1891-92 ..	63	88,800	5,805	11·583	2·00	6·53	..	..	..	..	88,800	— 5,805	6·53	..	..
		1892-93 ..	53	64,269	1,410	6·83	0·16	2·19	1	1,200	2	0·16	65,469	— 1,408	2·15	..	..
Excise	129	..	126	165,069	8,628	..	..	5·22	1	1,200	2	0·16	166,269	— 8,626	5·18	..	21,565 0 0
Government	1	1891-92 ..	1	108	9	8·3	8·3	8·3	..	..	..	..	108	— 9	8·3	1 11 0	24 3 0
Total ..	130	..	127	165,177	8,637	..	..	5·23	1	1,200	2	0·16	166,377	— 8,635	5·13	1 11 0	21,589 3 0
Morekolam	111	1889-90 ..	1	1,200	158	13·16	13·16	13·16	..	..	..	..	1,200	— 158	13·16	..	..
		1890-91 ..	14	16,800	1,376	12·00	2·83	8·19	..	..	..	..	16,800	— 1,376	8·19	..	..
		1891-92 ..	70	81,499	3,427	10·5	0·3	4·24	..	..	..	..	81,499	— 3,427	4·24	..	..
		1892-93 ..	26	31,200	671	5·6	0·5	2·15	..	..	..	..	31,200	— 671	2·15	..	..
Excise	111	..	111	130,699	5,632	..	..	4·30	..	..	..	..	130,699	— 5,632	4·30	..	14,080 0 0
Government	1	1892-93 ..	1	634	3	0·47	0·47	0·47	..	..	..	..	634	— 3	0·47	0 9 0	8 1 0
Total ..	112	..	112	131,333	5,635	..	..	4·29	..	..	..	..	131,333	— 5,635	4·29	0 9 0	14,088 1 0
Tuticorin	591	1888-89 ..	23	34,800	4,782	25·75	6·2	13·74	..	..	..	..	34,800	— 4,782	13·74	..	..
		1889-90 ..	52	97,203	9,051	18·83	4·9	9·31	..	..	..	..	97,203	— 9,051	9·31	..	..
		1890-91 ..	29	27,343	1,913	11·6	0·10	6·99	..	..	..	..	27,343	— 1,913	6·99	..	..
		1891-92 ..	313	485,560	24,467	13·5	2·125	5·03	..	..	..	..	485,560	— 24,467	5·03	..	..
		1892-93 ..	167	226,800	4,032	9·00	0·16	1·77	5	6,200	18	0·29	233,000	— 4,014	1·72	..	..
Excise	591	..	584	571,706	44,245	..	..	5·07	5	6,200	18	0·29	877,906	— 44,227	5·03	..	1,10,567 8 0
	19	1889-90 ..	1	1,200	168	14·0	14 0	14·0	..	..	..	..	1,200	— 168	14·0	..	..
		1890-91 ..	7	14,713	993	13·7	5·08	6·74	..	..	..	..	14,713	— 993	6·74	..	..
		1891-92 ..	10	20,020	820	6·416	2·52	4·095	..	..	..	..	20,020	— 820	4·095	..	..
		1892-93 ..	1	467	1	0·21	0·21	0·21	..	..	..	..	467	— 1	0·21	..	..
Government	19	..	19	36,400	1,982	..	..	5·44	..	..	..	..	36,400	— 1,982	5·44	371 10 0	5,326 10 0
Total ..	610	..	603	908,106	46,227	..	..	5·09	5	6,200	18	0·29	914,306	— 46,209	5·05	371 10 0	1,15,894 2 0

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1892-93—*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
Tinnevelly Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Káyalpatnam	254	1890-91 ..	3	7,200	333	4·75	4·54	4·62	..	..	..	..	7,200	— 333	4·62	..	..
		1891-92 ..	61	76,800	2,156	5·91	0·75	2·80	..	..	..	..	76,800	— 2,156	2·80	..	..
		1892-93 ..	190	258,560	3,758	4·6	0·08	1·45	..	..	..	..	258,560	— 3,758	1·45	..	..
Excise	254	..	254	342,560	6,247	..	..	1·82	..	..	..	..	342,560	— 6,247	1·82	..	15,617 8 0
Kuttanguli	10	1891-92 ..	7	15,810	473	5·46	1·25	2·99	..	..	..	..	15,810	— 473	2·99	..	..
		1892-93 ..	3	7,200	103	2·083	0·83	1·43	..	..	..	..	7,200	— 103	1·43	..	..
Excise	10	..	10	23,010	576	..	..	2·50	..	..	..	..	23,010	— 576	2·50	..	1,440 0 0
Government	2	1890-91 ..	2	4,800	327	7·54	5·083	6·81	..	..	..	..	4,800	— 327	6·81	61 5 0	878 13 0
Total ..	12	..	12	27,810	903	..	..	3·24	..	..	..	..	27,810	— 903	3·24	61 5 0	2,318 13 0
Total { Excise ..	1,095	..	1,085	1,533,044	65,328	..	..	4·26	6	7,400	20	0·27	1,540,444	— 65,308	4·23	..	1,63,270 0 0
Total { Government ..	23	..	23	41,942	2,321	..	..	5·53	..	..	..	..	41,942	— 2,321	5·53	435 3 0	6,237 11 0
Grand Total ..	1,118	..	1,108	1,574,986	67,649	..	..	4·29	6	7,400	20	0·27	1,582,386	— 67,629	4·26	435 3 0	1,69,507 11 0
Calicut Sub-Division.																	
Udipi, Government ..	2	1890-91 ..	2	2,788	73	2·70	2·5	2·6	..	..	..	..	2,788	— 73	2·6	13 11 0	196 3 0
Mangalore, Government ..	3	1891-92 ..	3	6,393	123	3·31	1·31	1·9	..	..	..	..	6,393	— 123	1·9	23 1 0	330 9 0
Tellicherry	3	1891-92 ..	1	9,811	96	0·98	0·98	0·98	..	..	..	..	9,811	— 96	0·98	..	..
		1892-93 ..	1	5,586	98	1·7	1·7	1·7	1	6,903	5	0·07	12,489	— 93	0·74	..	..
Government	3	..	2	15,397	194	..	..	1·2	1	6,903	5	0·07	22,300	— 189	0·84	35 7 0	507 15 0
Calicut, Government ..	2	1891-92 ..	2	17,747	165	1·36	0·90	0·92	..	..	..	..	17,747	— 165	0·92	30 15 0	443 7 0
Ponnáni	36	1891-92 ..	23	46,401	516	1·9	0·53	1·1	..	..	..	..	46,401	— 516	1·1	..	..
		1892-93 ..	10	17,345	124	0·7	0·18	0·7	3	2,986	13	0·43	20,331	— 111	0·54	..	..
Government	36	..	33	63,746	640	..	..	1·0	3	2,986	13	0·43	66,732	— 627	0·93	117 9 0	1,685 1 0
Total ..	46	..	42	106,071	1,195	..	..	1·1	4	9,889	18	0·18	115,960	— 1,177	1·01	220 11 0	3,163 3 0
Presidency Total. { Excise ..	3,500	..	3,458	6,279,564	362,812	..	..	5·79	29	56,055	256	0·46	6,335,619	— 362,556	5·72	..	9,06,390 0 0
Presidency Total. { Government ..	634	..	617	1,246,085	62,873	..	..	5·05	12	26,925	63	0·23	1,273,010	— 62,810	4·94	12,267 10 0	1,69,292 10 0
Presidency Total. { Grand Total ..	4,134	..	4,075	7,525,649	425,685	..	..	5·65	41	82,980	319	0·38	7,608,629	— 425,366	5·59	12,267 10 0	10,75,682 10 0

Enclosure to Appendix I.

Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1892-93.

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastages. Maximum.	Percentage of wastages. Minimum.	Percentage of wastages. Average.	Explanation.
1	2	3	4	5	6	7	8
Chatrapur	Ganjám—						
	Government	1884-85	1	14·16	14·16	14·16	Due to age.
		1891-92	6	10·95	3·3	6·2	Maximum wastage passed with a warning to storer. Minimum passed as normal.
		1892-93	172	7·79	0·41	3·7	Maximum wastage due to the bad quality of the salt and the heap having been stored on a newly extended platform. Minimum normal.
	Surla—						
	Excise	1891-92	34	8·91	3·20	6·2	Maximum wastage due to the heap having been stored on a newly extended platform. Minimum passed as normal.
		1892-93	31	4·87	0·54	2·7	Maximum wastage due to damage by rain. Minimum passed as normal.
	Government	1884-85	1	13·3	13·3	13·3	Due to age.
Chicacole	Naupada—						
	Excise	1887-88	1	7·08	7·08	7·08	Due to suspected overstorage. Storer warned.
		1888-89	12	12·91	5·0	8·46	Maximum wastage due to age and damage by rain. Minimum due to suspected overstorage for which the storer was punished.
		1889-90	8	9·75	5·04	7·67	Maximum wastage normal. Minimum due to overstorage for which storer was punished.
		1890-91	7	7·96	3·2	4·90	Maximum normal. Minimum due to re-storage.
		1891-92	6	5·09	2·90	4·47	Normal.
		1892-93	38	5·75	0·08	3·19	Maximum under inquiry. Minimum due to the quality of salt.
	Government	1884-85	1	15·41	15·41	15·41	Due to age and damage by rain.
	Calingapatam—						
	Excise	1888-89	2	9·5	9·2	9·37	Due to quality of salt and to the heaps having been re-stored.
		1889-90	15	13·6	6·6	11·31	Maximum due to age and quality of salt. Minimum due to the heap being made up of old (re-stored salt).
		1890-91	48	11·5	7·0	8·77	Maximum due to bad quality of salt. Minimum normal.
		1891-92	60	9·16	2·94	6·29	Maximum due to the quality of salt. Minimum due to the carelessness of the storer, who has been warned.
		1892-93	72	6·8	1·6	4·21	Maximum due to the bad quality of salt. Minimum normal for the age.
	Government	1890-91	1	7·62	7·62	7·62	Normal.
	Konada—						
	Excise	1888-89	5	16·08	8·6	12·6	Maximum due to re-storage and inferior quality of salt. Minimum due to quality of salt.
		1889-90	2	8·53	7·75	8·13	Maximum under inquiry. Minimum due to quality of salt.
		1891-92	35	9·3	3·58	5·43	Maximum normal. Minimum due to quality of salt.
		1892-93	150	5·83	0·08	2·71	Maximum due to the quality of salt. Minimum normal for the age.
	Government	1890-91	1	0·51	0·51	0·51	Passed.
		1891-92	2	2·6	1·83	2·25	Maximum under inquiry. Minimum due to the quality of salt.
	Karasa—						
	Excise	1888-89	2	8·3	8·2	8·29	Normal.
		1889-90	11	8·91	6·0	7·51	Maximum and minimum due to quality of salt.
		1890-91	1	8·29	8·29	8·29	Normal.
		1891-92	14	9·29	3·54	4·93	Maximum wastage under inquiry. Minimum normal.
		1892-93	35	12·95	1·04	4·61	Maximum due to the heap being stored on a newly extended platform. Minimum normal for the age.
	Government	1890-91	1	9·08	9·08	9·08	Normal.
		1891-92	21	8·2	3·29	5·55	Maximum normal. Minimum due to error in storing machine.
		1892-93	16	11·62	0·12	2·84	Maximum due to the salt being stored on palmyra leaves without being protected by sand border in order to keep the salt clean as it was prize salt. Minimum due to age.

Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1892-93—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastages. Maximum.	Percentage of wastages. Minimum.	Percentage of wastages. Average.	Explanation.
1	2	3	4	5	6	7	8
Chicacole—*cont.*	Polavaram—						
	Government	1890-91	1	6·41	6·41	6·41	Normal.
		1891-92	2	5·72	3·75	4·58	Normal.
		1892-93	7	5·25	1·04	3·33	Maximum due to the heap being a re-weighed one. Minimum due to age.
Cocanada	Penuguduru—						
	Excise	1890-91	6	8·3	6·5	7·38	Maximum passed with a caution to the storer. Minimum normal.
		1891-92	66	7·83	1·38	4·85	Maximum wastage due to the carelessness of the storer, who has been warned. Minimnm passed with a warning to the storer.
		1892-93	39	3·58	0·41	2·47	Maximum passed with a warning to the storer. Minimum passed by the Deputy Commissioner; the storer having died.
	Government	1890-91	3	10·86	4·75	6·72	Maximum wastage passed; the storer having left the department. Minimum normal.
		1891-92	1	10·25	10·25	10·25	Normal.
		1892-93	4	4·34	0·74	1·67	Due to quality of the salt.
	Mogalturru						
	Excise	1888-89	1	7·67	7·67	7·67	Due to the quality of the salt.
		1889-90	5	9·38	5·62	7·28	Maximum normal for the age. Minimum passed with a warning to the storer for low wastage.
		1890-91	4	12·25	4·95	6·87	Maximum due to damage by rain. Minimum passed with a warning to the storer.
		1891-92	7	5·58	2·75	3·75	Maximum and minimum normal for their respective ages.
		1892-93	43	5·5	0·16	1·89	Maximum wastage under inquiry. Minimum due to the quality of the salt.
	Government	1890-91	1	5·3	5·3	5·3	Normal.
Masulipatam	Manginapudi—						
	Excise	1887-88	25	13·41	7·58	10·15	Maximum normal. Minimum due to the heap having been well covered.
		1888-89	4	11·91	7·00	9·00	Maximum normal. Minimum due to the good quality of salt.
		1889-90	11	12·25	7·16	10·75	Maximum normal. Minimum due to the heap having been well covered.
		1890-91	21	10·60	5·16	7·51	Normal.
		1891-92	32	10·83	4·08	6·98	Maximum due to damage by rain. Minimum normal.
	Government	1889-90	16	15·9	7·6	9·95	Maximum passed with a remark that the wastage was high. Minimum normal.
		1890-91	20	27·6	9·00	14·03	Maximum due to damage by rain. Minimum normal.
		1891-92	30	8·66	2·16	4·31	Maximum due to the nature of the salt. Minimum normal.
		1892-93	55	5·55	0·16	2·78	Maximum passable. Minimum due to nature of salt.
	Nizampatam—						
	Excise	1887-88	3	26·00	9·66	15·22	Maximum due to the heap having been stored in a low-lying place. Minimum due to machine error.
		1889-90	3	9·83	6·66	8·11	Maximum due to the quality of the salt. Minimum due to the carelessness of the storer, who has been warned.
		1890-91	5	6·33	1·00	3·33	Maximum normal. Minimum due to careless storage.
		1891-92	23	16·66	1·75	4·68	Maximum due to careless storage. Minimum due to heap having been well covered.
		1892-93	3	9·5	4·60	6·50	Maximum due to the heap having been stored on a new space. Minimum normal.
	Government	1889-90	1	2·33	2·33	2·33	Normal.
Nellore	Kanuparti—						
	Excise	1888-89	2	11·61	7·46	8·84	Maximum due to the inferior quality of salt. Minimum passed as normal.
		1889-90	2	10·58	8·83	9·70	Normal for the age.
		1890-91	38	12·17	4·25	7·43	Maximum due to careless storage; storer warned. Minimum due to the nature of salt; storer warned.
		1891-92	64	10·58	0·08	3·98	Maximum due to damage by rain. Minimum normal.
		1892-93	31	6·6	0·25	2·90	Maximum due to carelessness for which storer was warned. Minimum due to good quality of salt and good covering of the heap.

Enclosure to Appendix I—*cont.*

Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1892–93—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastages. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Nellore—*cont.*	Kanuparti—*cont.*						
	Government ..	1889–90	34	11·3	6·37	8·82	Maximum due to age and re-storage. Minimum normal.
		1890–91	64	11·16	4·5	7·29	Maximum due to storage of wet salt and error in machines. Minimum due to the quality of the salt.
		1891–92	3	3·83	3·5	3·66	Due to the inaccuracy of the weighing machines.
	Iskapalle—						
	Excise	1890–91	3	10·61	2·08	4·12	Maximum under inquiry. Minimum due to storage with a faulty machine for which storer was cautioned.
		1891–92	18	6·16	0·6	2·51	Maximum due to age. Minimum due to the carelessness of the storer, who has been black marked.
		1892–93	9	2·57	0·25	1·08	Maximum normal. Minimum due to the quality of salt. Storer warned.
	Krishnapatnam—						
	Excise	1890–91	1	4·50	4·50	4·50	Normal.
		1891–92	62	14·62	0·25	3·52	Maximum due to careless storage. Storer black marked. Minimum due to the sandy place in which the heap was stored and to machine error. Storer warned.
		1892–93	32	3·3	0·3	2·00	Maximum due to age. Minimum due to careless storage. Storer warned.
	Government ..	1891–92	17	7·83	1·3	3·26	Maximum wastage under inquiry. Minimum due to the quality of salt.
		1892–93	6	2·58	0·91	1·45	Maximum normal. Minimum due to the quality of salt.
Chingleput ..	Tada—						
	Excise	1890–91	2	4·29	1·66	2·97	Maximum due to the heap having passed through two seasons without sustaining damage. Minimum low for age. Storer black marked.
		1891–92	43	7·83	1·5	4·16	Maximum due to damage by rain. Minimum low. Storer warned.
		1892–93	6	3·16	1·33	2·36	Maximum normal for the age. Minimum low, due to high winds at time of storage affecting the accuracy of the storing machines.
	Vayalur—						
	Excise	1890–91	36	16·16	6·16	10·29	Maximum wastage due to the platform being new and the heap being under sale for 18 months. Storer warned. Minimum due to error in machines.
		1891–92	75	12·99	0·30	6·30	Maximum due to careless storage. Storer warned. Minimum due to overstorage for which the storer has been black marked.
		1892–93	26	22·38	3·00	6·04	Maximum due to sinkage of space on the new platform in which the heap was stored and to the heap being a partial one. Minimum to the heap having been stored on a newly extended platform.
	Ennore—						
	Excise	1890–91	81	26·00	4·5	11·79	Maximum due to careless storage for which the storer was black marked. Minimum due to strong wind at time of storage which prevented proper adjustment of the machines.
		1891–92	140	12·83	2·11	5·85	Maximum due to careless storage for which storer was black marked. Minimum due to overstorage. Storer warned.
		1892–93	8	14·28	3·77	7·63	Maximum passed as the wastage was only 1 maund in a heap of 7 maunds. Minimum normal for the age.
	Madras Depôt—						
	Excise	1887–88	9	29·66	14·36	17·25	Maximum under inquiry. Minimum normal.
		1888–89	5	100·00	5·03	10·41	Maximum wastage of 100 per cent. was special and occurred in a heap of 250 maunds. Under inquiry. Minimum due to overstor age for which the storer was black marked.
		1889–90	9	14·06	5·83	8·5	Maximum due to damage by rain. Minimum due to over storage. Storer warned.
	Covelong—						
	Excise	1890–91	36	12·58	3·91	7·84	Maximum due to the inferior quality of the salt and to its having been stored on a new platform. Minimum low. Storer black marked.
		1891–92	89	11·05	1·16	5·19	Maximum passed with a warning to the storer. Minimum due to careless storage. Passed with a black-marke to the storer.
		1892–93	29	6·75	0·54	3·56	Maximum due to storage on a new platform which was subjected to very heavy rain before it had consolidated. Minimum due to error in machines.

Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1892–93—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastages. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Chingleput—*cont.*	Merkanam—						
	Excise	1887–88	5	14·91	6·5	9·68	Maximum wastage due to rain at time of storage. Minimum very low, but passed as the storer is dead.
		1888–89	8	16·00	7·52	11·05	Maximum wastage due to the heap being a small remnant one. Minimum under inquiry.
		1889–90	22	12·91	2·00	7·87	Maximum under inquiry. Minimum low; passed with a warning to the storer.
		1890–91	36	11·99	1·51	6·92	Maximum due to the heap being a small and partial one. Minimum due to carelessness in storage. Storer warned.
		1891–92	115	9·08	0·25	3·93	Maximum wastage high; passed with a warning to the storer. Minimum due to overstorage. Storer black marked.
		1892–93	18	5·00	0·83	2·66	Maximum wastage under inquiry. Minimum due to carelessness in storage. Storer warned.
	Government ..	1890–91	6	14·91	4·41	9·45	Maximum due to sinkage of platform which was newly constructed. Minimum low; passed with a warning to the storer.
		1891–92	12	17·08	0·58	7·14	Maximum due to damage sustained by the heap owing to the sinkage of the space on which it was constructed. Minimum due to the quality of the salt.
		1892–93	6	4·25	0·83	3·81	Maximum due to salt being damp and heavy. Minimum normal.
	Cuddalore—						
	Excise	1891–92	18	15·03	3·45	8·84	Maximum, though high, was passed under storer's explanation. Minimum passable.
		1892–93	45	8·5	0·6	3·15	
	Government ..	1890–91	1	9·23	9·23	9·23	A partial heap; under inquiry.
	Tranquebar—						
	Excise	1888–89	9	67·36	15·0	25·80	Maximum wastage occurred in a partial heap of 190 maunds. Passed under the storer's explanation. Minimum passed under explanation.
		1889–90	1	18·14	18·14	18·14	Maximum due to the heap being a small remnant one. Minimum passable.
		1890–91	16	22·01	5·3	15·93	Do. do. do.
		1891–92	59	24·3	4·6	14·02	Do. do. do.
		1892–93	69	7·00	0·25	3·76	Maximum wastage passed as ordinary. Minimum passed under explanation.
Negapatam ..	Negapatam—						
	Excise	1889–90	4	34·79	18·70	28·92	Maximum wastage under inquiry. Minimum passed under explanation.
		1890–91	17	42·00	11·08	26·00	Do. do. do. do.
		1891–92	12	19·28	3·83	9·78	Do. do. do. do.
		1892–93	35	4·72	0·3	1·86	Passable.
	Védáranniyam—						
	Excise	1888–89	5	32·0	12·25	16·64	Maximum wastage under inquiry. Minimum passed under explanation.
		1889–90	5	22·02	14·08	15·62	Maximum and minimum wastages passed under explanation.
		1890–91	6	14·25	8·83	11·61	Do. do. do. do.
		1891–92	10	9·5	4·2	8·32	Maximum wastage passed under explanation. Minimum passable.
		1892–93	3	2·25	0·75	1·88	Normal.
	Government ..	1879–80	1	23·75	23·75	23·75	Wastage passed as ordinary, the heap being over 12 years old.
	Adirámpatnam—						
	Excise	1889–90	15	26·75	11·25	15·48	Maximum under inquiry. Minimum passed under explanation.
		1890–91	24	18·3	5·16	13·00	Maximum wastage high, but passed under explanation. Minimum passed as ordinary.
		1891–92	53	12·16	1·3	9·49	Maximum passed under explanation. Minimum normal.
		1892–93	17	4·0	1·5	2·41	Passable.
	Government ..	1890–91	3	13·7	10·0	12·15	Maximum and minimum wastages excessive, but passed under explanation.
		1891–92	16	12·3	8·5	10·32	Maximum passed under explanation. Minimum normal.
		1892–93	19	2·6	0·41	1·37	Maximum wastage passable. Minimum passed with a warning to the storer.

ENCLOSURE TO APPENDIX I—*cont.*

Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1892-93—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	Percentage of wastages. Maximum.	Minimum.	Average.	Explanation.
1	2	3	4	5	6	7	8
Tinnevelly ..	Vattanam— Excise ..	1889-90	4	16·65	11·16	13·54	Maximum wastage due to damage by rain; storer warned. Minimum passed under explanation.
		1890-91	6	12·73	6·5	10·59	Maximum due to damage by rain. Minimum passed as ordinary.
		1891-92	63	11·58	2·00	6·53	Maximum due to damage by rain. Minimum passed under storer's explanation.
		1892-93	53	6·83	0·16	2·19	Maximum wastage under inquiry. Minimum passed with the remark that the heap was carelessly stored.
	Government ..	1891-92	1	8·3	8·3	8·3	Due to heavy rains and nature of salt.
	Morekolam— Excise ..	1889-90	1	13·16	13·16	13·16	Due to the lightness of salt and damage by rain.
		1890-91	14	12·00	2·83	8·19	Maximum due to damage by rain. Minimum due to the quality of the salt.
		1891-92	70	10·5	0·3	4·24	Maximum due to damage by rain. Minimum due to strong wind at the time of storage which must have affected the adjustment of machines.
		1892-93	26	5·6	0·5	2·15	Maximum passed with the remark that the heap must have been carelessly stored. Minimum due to machine error.
	Government ..	1892-93	1	0·47	0·47	0·47	Due to salt being heavy and fairly dry at the time of storage.
	Tuticorin— Excise ..	1888-89	23	25·75	6·2	13·74	Maximum due to bad covering of the heap for which the storer was black marked. Minimum passed, the storer being no longer in the department.
		1889-90	52	18·83	4·9	9·31	Maximum wastage due to the nature of salt and damage by rain. Minimum passed under the storer's explanation.
		1890-91	29	11·6	0·10	6·99	Maximum passed as the storer is dead. Minimum passed under the storer's explanation.
		1891-92	313	13·5	2·12	5·03	Do. do. do.
		1892-93	167	9·00	0·16	1·77	Maximum wastage under inquiry. Minimum passed as ordinary.
	Government ..	1889-90	1	14·0	14·0	14·0	Passed as ordinary.
		1890-91	7	13·7	5·08	6·74	Maximum and minimum passed under storer's explanations.
		1891-92	10	6·41	2·52	4·09	Maximum normal. Minimum passed under explanation.
		1892-93	1	0·21	0·21	0·21	Under inquiry.
	Káyalpatnam— Excise ..	1890-91	3	4·75	4·54	4·62	Due to the nature of salt; passed under explanation.
		1891-92	61	5·91	0·75	2·80	Maximum passed as ordinary. Minimum passed under explanations.
		1892-93	190	4·6	0·08	1·45	Maximum under inquiry. Minimum passed as ordinary.
	Kuttanguli— Excise ..	1891-92	7	5·46	1·25	2·99	Maximum passed ordinary; minimum passed under explanations.
		1892-93	3	2·08	0·83	1·43	Maximum and minimum passed under storer's explanations.
	Government ..	1890-91	2	7·54	6·08	6·81	Maximum due to inaccuracy of weighing machines.
Calicut ..	Udipi— Government ..	1890-91	2	2·70	2·5	2·6	Passed under storer's explanations.
	Mangalore— Government ..	1891-92	3	3·31	1·31	1·9	Maximum under inquiry. Minimum normal.
	Tellicherry— Government ..	1891-92	1	0·98	0·98	0·98	Normal.
		1892-93	1	1·7	1·7	1·7	
	Calicut— Government ..	1891-92	2	1·36	0·90	0·92	Normal.
	Ponnáni— Government ..	1891-92	23	1·9	0·53	1·1	Normal.
		1892-93	10	0·7	0·18	0·7	

APPENDIX J.

STATEMENT of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1892-93.

Sub-Divisions, &c.	Commissioner.	Secretary to Commissioner.	Deputy Commissioners.	Assistant Commissioners.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-inspectors.	Establishment in the offices of the Commissioner, Deputy and Assistant Commissioners. Clerks.	Servants.
1	2	3	4	5	6	7	8	9	10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore ..	..	..	..	9,990 14 11	9,839 7 1	10,696 12 4	2,763 9 8	1,628 1 1	685 1 1
Chatrapur (Puri)	..	..	..	5,448 6 2	5,300 0 0	2,481 1 11	3,847 0 2	1,330 15 3	520 12 10
Do. (Madras)	..	..	..	..	5,537 13 3	8,766 3 1	5,068 13 0	..	..
Chicacole	..	..	..	6,055 10 2	19,443 0 6	16,552 2 2	15,924 3 6	1,747 13 8	596 6 4
Cocanada	..	..	..	9,010 0 0	10,800 0 0	9,985 8 9	16,483 3 2	1,707 4 0	644 5 0
Masulipatam	..	..	..	5,761 2 5	13,265 4 2	8,483 12 5	13,249 11 6	1,671 2 1	623 14 6
Nellore ..	..	..	..	6,050 0 0	8,078 3 7	14,799 10 3	12,109 13 11	1,612 11 10	645 2 4
Chingleput	..	..	..	7,300 0 0	10,983 2 3	26,721 12 0	19,825 2 3	1,924 0 0	634 4 5
Arcot ..	..	..	..	6,925 15 9	22,824 7 0	8,935 2 8	21,126 14 7	1,319 8 0	640 0 0
Negapatam	..	..	..	6,074 0 0	22,831 13 10	24,250 2 2	26,601 4 1	2,431 6 8	634 15 7
Tinnevelly	..	..	..	6,206 7 3	24,238 11 4	21,460 10 11	16,871 1 8	1,812 1 11	603 1 11
Erode ..	..	..	..	4,732 15 0	7,862 0 5	17,472 8 1	22,358 1 11	1,553 5 6	617 1 6
Calicut ..	..	..	..	7,806 12 5	15,640 5 2	18,915 13 9	34,621 8 8	1,969 5 7	619 0 8
Board's office ..	38,767 1 1	15,437 1 3	..	7,700 0 0	..	..	1,272 0 2	26,888 6 10	3,054 10 9
Deputy Commissioner, Northern Division	..	..	15,525 11 7	..	..	..	..	2,520 10 7	912 14 1
Deputy Commissioner, Southern Division	..	..	12,163 11 9	..	..	..	..	2,704 14 1	883 5 11
Deputy Commissioner, Central Division	..	..	14,731 9 9	..	..	..	..	2,684 4 7	844 14 5
Madras Town Circle ..	..	..	..	..	3,600 0 0	3,765 0 0	6,670 0 0	..	..
Total ..	38,767 1 1	15,437 1 3	42,421 1 1	89,062 4 1	1,80,244 4 7	1,93,286 4 6	2,18,787 8 3	55,455 15 8	13,159 15 4
Deduct portion debitable to Orissa ..	..	..	..	15,439 5 1	15,139 7 1	13,177 14 3	6,610 9 10	2,959 0 4	1,205 13 11
Net Charges ..	38,767 1 1	15,437 1 3	42,421 1 1	73,622 15 0	1,65,104 13 6	1,80,108 6 3	2,12,176 14 5	52,496 15 4	11,954 1 5

APPENDIX J—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1892-93—*cont.*

Sub-Divisions, &c.	Circle and Factory Establishments.					Assistants to Chemical Examiner.	Boat establishments.	Temporary Establishments.		
	Clerks.	Servants.	Saltpetre amins.	Servants under fish-curing establishment.	Distillery guards.			Factory and preventive.	Fish-curing.	Boat establishment.
	11	12	13	14	15	16	17	18	19	20
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	1,615 15 7	17,733 9 8	..	..	..	(Medical)	337 0 11	2,398 2 0	..	..
Chatrapur (Puri)	738 11 1	7,475 13 10	..	..	..	461 13 8	..	4,646 1 3	..	72 0 0
Do. (Madras)	1,297 9 11	17,907 9 5	..	1,030 0 9	151 13 11	..	..	1,638 1 6	554 9 11	..
Chicacole	3,990 8 7	51,396 8 2	..	1,950 6 5	108 0 0	..	..	4,099 2 5	802 0 8	..
Cocanada	5,199 3 2	26,536 13 6	131 5 4	874 2 7	..	..	..	3,825 6 7	370 2 1	..
Masulipatam	3,347 9 6	24,219 14 5	550 12 8	410 14 6	145 6 9	..	..	988 14 4	301 15 6	..
Nellore	2,577 7 7	32,068 1 0	120 0 0	913 3 3	42 0 0	..	..	3,396 8 2	516 4 2	..
Chingleput	4,885 6 7	47,897 2 5	..	1,037 0 11	..	..	825 1 6	6,274 13 7	872 5 0	74 4 8
Arcot	5,671 13 3	52,598 9 7	10 0 0	..	779 5 1	..	..	..	..	..
Negapatam	8,365 12 2	69,518 7 5	..	1,112 7 8	488 6 5	..	..	5,299 2 5	549 14 0	314 4 8
Tinnevelly	7,011 6 10	46,013 3 1	358 4 10	1,724 2 7	257 9 11	..	99 0 0	3,867 12 11	652 12 2	..
Erode	9,660 13 7	50,243 13 7	4,679 2 11	..	549 3 8	..	..	..	..	..
Calicut	8,432 8 9	48,366 7 6	..	4,441 10 7	615 10 8	..	..	5,725 12 7	1,132 10 8	..
Board's office	..	..	..	..	..	1,221 9 7	..	..	..	..
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	..	..
Madras Town Circle	2,060 15 10	3,637 4 6	..	..	128 4 7	..	..	..	..	..
Total ..	64,555 14 5	4,95,613 6 1	5,849 9 9	13,494 1 3	3,265 13 0	1,683 7 3	1,261 2 5	42,159 13 9	5,752 10 2	460 9 4
Deduct portion debitable to Orissa ..	2,354 10 8	25,209 7 6	..	..	..	461 13 8	337 0 11	7,044 3 3	..	72 0 0
Net Charges ..	62,201 3 9	4,70,403 14 7	5,849 9 9	13,494 1 3	3,265 13 0	1,221 9 7	924 1 6	35,115 10 6	5,752 10 2	388 9 4

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1892-93—*cont.*

Sub-Divisions, &c.	Temporary Establishments—*cont.*				Allowances.		Supplies and Services.			
	Gollah establishment.	Pure Abkári.								
		Sub-inspectors.	Clerks.	Servants.	Travelling allowance.	House-rent of Assistant Commissioners and Inspectors.	Cost, freight, &c., of spirits.	Registration charges.	Law charges.	Rewards.
	21	22	23	24	25	26	27	28	29	30
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	774 14 1	..	..	..	5,479 6 8	540 0 0	..	..	96 0 0	3,713 13 0
Chatrapur (Puri)	..	..	..	..	2,402 4 8	..	..	..	..	1 8 0
Do. (Madras)	..	..	..	..	2,296 2 0	..	..	60 0 0	..	3,044 10 3
Chicacole	..	360 0 0	306 14 6	562 9 2	7,501 11 0	702 15 5	..	100 0 0	..	10,742 7 9
Cocanada	..	1,813 8 2	1,138 3 3	568 12 3	5,872 6 4	385 0 0	..	652 8 0	..	6,114 3 9
Masulipatam	..	150 0 0	452 0 4	229 6 6	5,342 3 6	400 10 11	..	663 0 0	..	6,911 3 1
Nellore	..	..	150 0 0	..	6,070 8 3	550 0 0	..	30 0 0	..	5,607 6 3
Chingleput	..	..	375 8 0	..	4,586 4 3	507 6 9	..	45 0 0	..	5,713 3 6
Arcot	..	..	1,038 14 5	..	9,517 6 11	374 2 9	..	1,618 8 0	21 3 0	12,165 9 6
Negapatam	..	2,629 7 1	2,102 12 10	850 15 0	7,057 8 9	520 4 11	..	353 0 0	..	10,806 2 3
Tinnevelly	..	..	..	..	8,270 10 11	180 11 6	..	441 11 0	..	8,653 5 3
Erode	..	..	..	..	9,925 1 8	358 14 10	..	485 0 0	..	17,889 5 0
Calicut	..	6,626 0 8	3,997 6 0	19,366 10 6	13,982 1 10	780 0 1	45 0 0	120 0 0	1 0 0	34,432 3 6
Board's office	..	..	..	..	1,161 12 8	37 14 8	..	..	..	..
Deputy Commissioner, Northern Division	..	..	..	..	1,336 6 5	..	..	..	..	..
Deputy Commissioner, Southern Division	..	..	..	..	2,180 12 1	..	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	1,130 8 9	..	..	..	..	..
Madras Town Circle	..	788 7 2	420 0 0	480 13 3	1,485 12 5	..	..	595 0 0	..	994 8 0
Total ..	774 14 1	12,367 7 1	9,981 11 4	22,059 2 8	95,599 1 1	5,338 1 10	45 0 0	5,163 11 0	118 3 0	1,28,789 9 1
Deduct portion debitable to Orissa ..	774 14 1	..	..	..	7,881 11 4	540 0 0	..	..	96 0 0	3,715 5 0
Net Charges ..	..	12,367 7 1	9,981 11 4	22,059 2 8	87,717 5 9	4,798 1 10	45 0 0	5,163 11 0	22 3 0	1,25,074 4 1

APPENDIX J—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1892-93—*cont.*

Sub-Divisions, &c.	Supplies and Services—*cont.*										
	Freight and other charges for import and export of salt.	Charges for destroying spontaneous salt.	Remittance charges.	Charges for examination of salt heaps.	Charges for conveying salt to French Government.	Charges for fish-curing yards.	Boat charges.	Arms and accoutrements.	Purchase, repair and carriage of tents.	Works for revenue and general purposes.	Other items, including compensation, &c.
	31	32	33	34	35	36	37	38	39	40	41
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	..	4 9 6	..	..	..	221 3 6	..	151 13 10	11,000 15 8	1,242 2 7
Chatrapur (Puri)	..	..	40 12 0	42 2 2	..	..	..	0 2 6	140 9 8	2,855 6 2	220 10 6
Do. (Madras)	..	10 8 6	74 2 2	207 8 4	..	360 4 6	..	3 7 6	182 10 10	20,063 8 4	657 15 10
Chicacole	..	32 0 3	131 7 4	965 13 9	..	844 1 4	..	16 6 7	670 8 11	15,602 3 5	1,548 8 1
Cocanadá	..	..	10 12 0	377 10 10	8 15 11	877 12 8	..	13 1 0	236 14 9	4,766 0 5	708 3 10
Masulipatam	..	66 4 8	7 6 0	181 15 6	..	88 0 8	0 8 0	9 3 11	690 5 1	4,905 2 7	836 0 8
Nellore	..	10 0 0	149 9 10	1,032 12 3	..	110 12 5	5 11 4	21 4 3	866 7 8	19,682 12 6	812 14 8
Chingleput	..	0 12 0	185 15 3	1,900 2 7	4,882 0 0	394 3 1	..	14 13 6	343 2 10	54,089 14 9	825 14 0
Arcot	..	..	..	..	..	..	..	..	993 3 10	340 0 0	110 12 6
Negapatam	209 1 0	..	135 15 0	378 1 9	575 7 2	534 7 2	..	160 5 3	406 14 9	12,943 10 4	1,086 0 7
Tinnevelly	29,701 9 1	..	265 0 0	653 7 2	..	2,194 5 1	296 9 5	21 5 6	860 4 9	14,571 9 5	1,077 7 6
Erode	..	..	..	..	..	..	..	..	701 13 8	9 12 1	1,166 15 1
Calicut	..	..	..	..	435 8 6	9,478 1 6	..	0 12 0	493 15 5	5,052 3 7	6,088 11 11
Board's office	..	..	..	..	..	..	..	438 14 7	8,556 11 3	352 13 4	30,415 8 8
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	72 7 7	..	148 12 1
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	282 11 6	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	117 10 4	..	..
Madras Town Circle	..	..	6 2 3	..	..	..	..	..	25 4 6	1,020 5 3	13,759 14 5
Total	29,910 10 1	119 9 5	1,011 11 4	5,739 10 4	5,901 15 7	14,882 0 5	524 0 3	699 12 7	15,793 11 2	1,67,256 5 10	60,706 8 11
Deduct portion debitable to Orissa	..	..	45 5 6	42 2 2	..	..	221 3 6	0 2 6	292 7 6	13,856 5 10	1,462 13 1
Net Charges	29,910 10 1	119 9 5	966 5 10	5,697 8 2	5,901 15 7	14,882 0 5	302 12 9	699 10 1	15,501 3 8	1,53,400 0 0	59,243 11 10

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1892-93—*cont.*

Sub Divisions, &c.	Contingencies.				Salt purchase and freight.						Total.
	Postal charges.	Service telegrams.	Rents, rates and taxes.	Office expenses and miscellaneous.	Purchase of salt, manufacturers' share.	Conveying and storing salt.	Cost and repair of machines.	Cost of gathering spontaneous salt.	Works for manufacture and storage of salt.	Sundry, miscellaneous charges.	
	42	43	44	45	46	47	48	49	50	51	52
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	577 5 0	205 14 0	11 13 5	483 4 4	5 6 1	81 9 0	10 13 0	..	610 0 0	2,746 13 8	85,646 7 3
Chatrapur (Puri)	261 7 6	127 12 0	54 0 0	371 5 1	16,707 1 7	174 9 10	9 13 9	..	7,371 9 3	2,802 12 8	65,906 11 6
Do. (Madras)	363 7 6	54 5 0	61 8 0	360 7 3	77,989 2 10	2,679 8 8	88 3 6	..	9,771 13 1	1,974 6 4	1,62,256 7 2
Chicacole	1,251 8 0	195 12 0	—67 1 2	1,527 12 11	37,722 6 10	3,316 11 8	158 10 2	..	14,065 0 9	346 2 10	2,21,270 10 1
Cocanada	1,108 5 6	142 0 0	109 0 0	1,094 2 11	3,474 0 2	583 0 8	131 0 5	..	2,957 6 0	71 11 1	1,20,782 2 1
Masulipatam	926 14 6	79 1 0	72 0 0	1,267 14 10	4,514 10 8	740 11 6	48 14 11	104 0 0	2,459 5 11	160 2 1	1,04,027 9 7
Nellore	1,332 2 0	54 15 0	55 0 0	1,492 0 7	15,842 13 1	1,202 3 4	347 13 6	..	26,473 14 6	372 2 2	1,65,202 5 8
Chingleput	1,020 5 6	9 4 0	..	1,207 5 3	6,923 1 10	356 4 6	1,094 6 0	3 2 0	54,804 0 2	4,961 0 7	2,73,497 9 11
Arcot	2,829 13 0	39 13 0	231 8 0	1,547 0 10	..	..	..	..	..	..	1,51,659 11 8
Negapatam	2,034 15 0	36 12 0	326 0 10	1,314 1 10	8,779 9 1	20 13 6	94 11 0	22 7 6	16,396 6 0	639 5 4	2,38,887 5 0
Tinnevelly	2,063 13 0	74 6 0	282 2 3	1,603 9 6	27,689 3 3	2,350 7 0	207 9 2	..	4,037 6 2	429 14 2	2,37,102 14 5
Erode	2,413 0 0	87 10 0	131 11 1	1,497 6 7	..	..	..	..	..	..	1,54,390 12 2
Calicut	3,817 4 0	114 6 0	247 7 5	2,829 2 9	..	1,237 6 0	11 3 6	..	853 10 3	951 5 5	2,59,249 3 10
Board's office	2,888 4 6	780 9 0	..	8,329 10 4	..	..	1,750 2 4	..	..	830 14 3	1,49,834 1 3
Deputy Commissioner, Northern Division	361 3 6	274 1 0	360 0 0	323 13 6	..	..	..	..	..	..	21,836 0 4
Deputy Commissioner, Southern Division	449 9 6	62 8 0	480 0 0	600 12 7	..	..	..	..	..	..	19,808 5 5
Deputy Commissioner, Central Division	574 7 6	51 15 0	..	570 9 3	..	..	..	..	..	..	20,705 15 7
Madras Town Circle	131 2 0	..	347 11 2	270 4 4	..	..	..	..	..	..	40,186 13 8
Total	24,404 15 6	2,390 15 0	2,702 13 0	26,690 12 8	1,99,647 7 5	12,743 5 8	3,953 5 3	129 9 6	1,39,800 8 1	16,286 10 2	24,92,251 2 7
Deduct portion debitable to Orissa	838 12 6	333 10 0	65 13 5	854 9 5	16,712 7 8	256 2 10	20 10 9	..	7,981 9 3	5,549 9 11	1,51,553 2 9
Net Charges	23,566 3 0	2,057 5 0	2,636 15 7	25,836 3 3	1,82,934 15 9	12,487 2 10	3,932 10 6	129 9 6	1,31,818 14 10	10,737 0 3	23,40,697 15 10
										Deduct amount debitable to Excise ..	5,85,174 0 0
										Net debitable to Salt ..	17,55,523 15 10

APPENDIX K.

Statement of Expenditure upon Works in the Salt and Abkári Department in the Madras Presidency and Orissa for 1892–93.

Description.	Balasore Sub-Division.	Chatrapur (Poore) Sub-Division.	Chatrapur (Madras) Sub-Division.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—Works for Revenue and General purposes.							
Roads including compensation.							
New works	..	..	3,582 8 8	158 8 7	84 7 3	..	2,088 13 1
Repairs	..	..	971 0 7	4,451 7 0	227 7 0	..	2,760 14 1
Total, Roads including compensation ..	..	..	4,553 9 3	4,609 15 7	311 14 3	..	4,846 11 2
Other Works.							
New Works. Compensation	307 2 2	..	8,114 6 7	..	..	..	193 15 0
New Works. Protective works such as hedges.	7 6 0	23 9 9	1,058 8 2	125 1 2	59 4 0	149 2 4	1,567 0 1
New Works. Offices and lines	4,490 9 0	723 0 3	358 13 7	4,942 3 2	..	1,561 3 3	2,280 8 9
New Works. Boats	4,245 0 0	1,293 6 1	30 0 0	..	875 0 0	..	2,441 9 2
New Works. Other works for public convenience	..	..	237 12 2	..	..	..	29 15 3
New Works. Sundry works	..	..	547 0 9	..	..	..	462 12 4
Total, New Works ..	9,050 1 2	2,040 0 1	10,346 9 3	5,067 4 4	934 4 0	1,710 5 7	6,975 12 7
Repairs. Protective works such as hedges.	..	31 2 1	2,395 15 1	2,829 3 4	1,198 2 5	2,024 12 3	3,490 14 9
Repairs. Offices and lines	187 5 3	532 14 10	1,482 13 3	2,710 2 9	211 8 3	962 6 5	1,832 9 6
Repairs. Boats	1,763 9 3	251 5 2	..	38 6 0	* 249 14 6	93 12 2	213 10 8
Repairs. Other works for public convenience	..	..	..	39 15 1	..	13 9 0	73 9 3
Repairs. Sundry works	..	..	..	167 6 11	48 13 10	40 0 0	90 13 6
Total, Repairs ..	1,950 14 6	815 6 1	3,878 12 4	5,785 2 1	1,708 7 0	3,134 7 10	5,701 9 8
Total, Other Works ..	11,000 15 8	2,855 6 2	14,225 5 7	10,852 6 5	2,642 11 0	4,844 13 5	12,677 6 3
Total, Works for Revenue and General purposes	11,000 15 8	2,855 6 2	18,778 14 10	15,462 6 0	2,954 9 3	4,844 13 5	17,524 1 5
II.—Works for the Manufacture and Storage.							
New Works. Compensation	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply)	479 0 0	5,238 12 3	4,220 10 0	14 15 7	1,061 13 1	..	5,756 2 0
New Works. Platforms and drying grounds	..	2,009 13 1	2,470 4 0	2,203 12 4	152 14 2	..	5,802 0 1
New Works. Protective works	..	..	..	..	..	..	7,075 8 0
New Works. Store sheds and gollahs	56 0 0	59 15 11	..	..	33 3 0	34 1 0	..
New Works. Sundry works	..	..	..	..	18 0 0	..	..
Total, New Works ..	535 0 0	7,308 9 3	6,690 14 0	2,218 11 11	1,265 14 3	34 1 0	18,633 10 1
Repairs. Irrigation channels (brine-supply)	..	39 4 0	1,455 8 0	1,581 8 2	108 12 6	..	1,263 3 10
Repairs. Platforms and drying grounds	..	..	..	244 0 4	..	..	..
Repairs. Protective works	75 0 0	..	539 8 8	168 4 6	..	1,002 15 10	910 1 2
Repairs. Store-sheds and gollahs	..	23 12 0	43 6 6	427 7 0	6 0 0	13 0 0	192 2 11
Repairs. Sundry works	..	..	..	166 3 9	..	..	..
Total, Repairs ..	75 0 0	63 0 0	2,038 7 2	2,587 7 9	114 12 6	1,015 15 10	2,365 7 11
Total, Works for the Manufacture and Storage	610 0 0	7,371 9 3	8,729 5 2	4,806 3 8	1,380 10 9	1,050 0 10	20,999 2 0
III.—Works executed on behalf of the licensees.							
Works for revenue and general purposes	..	..	1,284 9 6	139 13 5	1,811 7 2	60 5 2	2,158 11 1
Works for manufacture and storage of salt	..	..	1,042 7 11	9,258 13 1	1,576 11 3	1,409 5 1	5,474 12 6
Total, Excise Works ..	..	..	2,327 1 5	9,398 10 6	3,388 2 5	1,469 10 3	7,633 7 7
Grand Total ..	11,610 15 8	10,226 15 5	29,835 5 5	29,667 4 2	7,723 6 5	7,364 8 6	46,156 11 0

Description.	Chingleput Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Calicut Sub-Division.	Arcot Sub-Division.	Erode Sub-Division.	Madras Town Circle.	Central Office.	Total.
1	9	10	11	12	13	14	15	16	17
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—Works for Revenue and General purposes.									
Roads including compensation.									
New works	1,367 1 9	1,313 10 11	283 12 0	..	..	..	..	..	8,875 14 3
Repairs	4,565 15 11	1,039 4 4	1,251 13 11	..	..	..	..	..	15,327 14 10
Total, Roads including compensation ..	5,933 1 8	2,412 15 3	1,535 9 11	..	..	..	..	..	24,203 13 1
Other Works.									
New Works. Compensation	1,110 3 7	59 7 6	490 8 9	82 0 0	..	..	..	..	10,357 11 7
New Works. Protective works such as hedges.	20,968 4 11	2,335 3 0	274 1 11	..	..	..	..	..	26,567 9 4
New Works. Offices and lines	11,552 7 0	3,135 3 4	4,585 2 2	4,001 12 6	..	..	..	..	37,630 15 0
New Works. Boats	† 578 10 9	..	...	265 0 0	..	..	..	4 0 0	9,732 10 0
New Works. Other works for public convenience	..	..	..	..	..	..	..	..	267 11 5
New Works. Sundry works	424 4 11	104 1 11	422 0 3	193 15 2	..	..	1,017 13 3	..	3,372 0 7
Total, New Works ..	34,833 15 2	5,633 15 9	5,771 13 1	4,542 11 8	..	..	1,017 13 3	4 0 0	87,928 9 11
Repairs. Protective works such as hedges.	6,177 10 9	1,509 4 2	3,517 6 10	67 0 0	..	..	..	..	23,241 7 8
Repairs. Offices and lines	5,281 11 2	2,132 10 5	3,343 15 3	422 2 7	340 0 0	9 12 1	2 8 0	..	19,452 7 9
Repairs. Boats	† 802 1 4	306 12 5	143 11 2	15 1 4	..	..	..	348 13 4	4,227 1 4
Repairs. Other works for public convenience	..	..	..	..	..	..	..	..	127 1 4
Repairs. Sundry works	998 10 8	386 7 5	259 1 2	5 4 0	..	..	..	..	1,996 9 6
Total, Repairs ..	13,260 1 11	4,335 2 5	7,264 2 5	509 7 11	340 0 0	9 12 1	2 8 0	348 13 4	49,044 11 7
Total, Other Works ..	48,094 1 1	9,969 2 2	13,035 15 6	5,052 3 7	340 0 0	9 12 1	1,020 5 3	352 13 4	1,36,973 5 6
Total, Works for Revenue and General purposes	54,027 2 9	12,382 1 5	14,571 9 5	5,052 3 7	340 0 0	9 12 1	1,020 5 3	352 13 4	1,61,177 2 7
II.—Works for the Manufacture and Storage.									
New Works. Compensation	696 5 3	..	..	..	..	..	..	..	696 5 3
New Works. Irrigation channels (brine-supply)	338 15 0	1,442 1 0	340 11 0	..	..	..	..	..	18,892 15 11
New Works. Platforms and drying grounds	24,375 2 1	8,466 10 5	2,148 6 3	..	..	..	..	..	47,628 14 5
New Works. Protective works	1,201 5 11	435 6 3	...	..	..	..	..	..	8,712 4 2
New Works. Store sheds and gollahs	102 7 10	..	97 14 11	..	..	..	..	..	383 10 8
New Works. Sundry works	..	..	..	..	..	..	..	..	18 0 0
Total, New Works ..	26,714 4 1	10,344 1 8	2,587 0 2	..	..	..	..	..	76,332 2 5
Repairs. Irrigation channels (brine-supply)	3,261 5 6	498 12 1	405 7 5	..	..	..	..	..	8,613 13 6
Repairs. Platforms and drying grounds	391 13 4	..	110 8 10	..	..	..	..	..	746 6 6
Repairs. Protective works	99 15 10	49 13 10	170 0 2	..	..	..	..	..	3,015 12 0
Repairs. Store-sheds and gollahs	782 6 1	180 3 5	246 7 5	853 10 3	..	..	..	..	2,768 7 7
Repairs. Sundry works	..	..	..	..	..	..	..	..	166 3 9
Total, Repairs ..	4,535 8 9	728 13 4	932 7 10	853 10 3	...	..	..	..	15,310 11 4
Total, Works for the Manufacture and Storage	31,249 12 10	11,072 15 0	3,519 8 0	853 10 3	..	..	..	..	91,642 13 9
III.—Works executed on behalf of the licensees.									
Works for revenue and general purposes	62 12 0	561 8 11	..	..	..	..	..	..	6,079 3 3
Works for manufacture and storage of salt	23,554 3 4	5,323 7 0	517 14 2	..	..	..	..	..	48,157 10 4
Total, Excise Works ..	23,616 15 4	5,884 15 11	517 14 2	..	..	..	..	..	54,236 13 7
Grand Total ..	1,08,893 14 11	29,340 0 4	18,608 15 7	5,905 13 10	340 0 0	9 12 1	1,020 5 3	352 13 4	3,07,056 13 11
Deduct debitable to Orissa ..									21,837 15 1
Net debitable to Madras Salt ..									2,85,218 14 10

* Excludes Rs. 15-7-6 incurred on repair of the Commissioner's budgerow shown against the Central Office.

† Excludes Rs. 337-5-10 and Rs. 2,481-9-2 incurred on account of the Commissioner's boats and the Nellore Sub-Division budgerows which are shown under respective heads.

APPENDIX L.

STATEMENT showing the Results of Analyses of samples of Salt manufactured at the several Factories of the Madras Presidency in the season of 1892.

Factories.	Sodium Chloride. 1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Magnesium Chloride. 1876.	1883 to 1886.	1887.	1888.	1889.	1890.	1891.	1892.	Magnesium Sulphate. 1876.	1883 to 1886.	1887.	1888.	1889.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Government Salt.																								
Ganjam	95·5	90·0	91·6	95·4	95·6	94·1	89·6	94·7	95·4	95·4	94·8	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	2·6	4·3	1·4	1·1	1·4	1·8	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	0·7	0·2	·0
Calingapatam extension	..	..	..	..	..	..	..	..	92·0	94·5	94·7	..		..	..	..	1·2	0·9	0·9	..		..	..	..
Karasa extension	..	..	..	..	..	..	..	92·7	93·6	94·9	93·8	..		..	..	2·6	3·0	1·7	2·2	..		..	..	0·7
Balacheruvu	96·3	90·4	94·4	..	..	94·1	93·5	94·2	94·7	94·3	95·6	..		1·8	3·0	2·3	2·1	2·5	1·8	..		·0	0·3	0·2
Do. extension	..	..	..	..	..	..	..	94·3	94·5	93·4	94·1	..		..	..	1·7	2·2	3·1	2·7	..		..	..	0·8
Polavaram	..	..	..	..	..	..	..	95·0	95·3	96·8	94·0	..		..	..	2·0	2·2	0·6	1·6	..		..	..	·0
Penuguduru extension	..	..	..	..	..	..	..	92·4	94·2	93·5	96·4	..		..	..	3·3	2·6	2·4	1·5	..		..	..	0·6
Pandraka	..	..	82·1	..	90·8	93·2	..	91·9	94·6	95·5	95·6	..		1·6	..	0·8	1·1	1·2	2·1	..		·0	..	·0
Chinna Ganjam	94·2	94·0	93·4	94·1	94·2	92·0	88·5	93·1	92·5	91·8	..	..		3·3	4·4	2·0	2·7	3·1	..	..		0·8	2·0	0·1
Krishnapatnam extension	..	..	..	..	..	..	..	..	94·4	93·0	94·1	..		..	..	..	2·6	2·9	1·9	..		..	..	..
Dugarazpatnam	..	94·0	92·6	91·6	..	94·4	91·6	90·6	91·4	92·2	92·7	..		1·7	3·8	4·1	4·3	3·2	3·0	..		·0	·0	1·5
Merkanam extension	..	..	..	..	..	..	..	93·0	92·0	94·7	94·1	..		..	..	1·8	1·0	1·6	2·3	..		..	..	·0
Védáranniyam extension	..	..	..	..	..	..	..	92·3	92·7	95·5	97·0	..		..	..	2·3	1·8	1·6	0·6	..		..	..	·0
Adirámpatnam do.	..	..	..	..	..	..	..	..	93·2	95·9	95·3	..		..	..	..	2·6	0·6	1·8	..		..	..	..
Kattumavadi	..	..	92·1	..	..	92·1	95·0	95·0	93·4	96·4	94·7	..		1·3	2·3	1·4	2·9	0·7	2·2	..		·0	0.3	·0
Lakshmi pans	..	..	..	..	..	..	..	..	..	..	96·2	..		..	..	..	..	..	1·7	..		..	..	..
Vaippar	..	..	..	..	..	..	..	94·5	94·4	96·0	94·7	..		..	..	1·9	2·8	1·7	3·0	..		..	..	·0
Sevandakulam extension	..	..	..	..	..	..	..	..	95·2	93·7	95·2	..		..	..	..	2·5	3·1	2·7	..		..	..	..
Excise Salt.																								
Surlá	..	90·8	93·9	90·5	**94·6**	**94·6**	**93·0**	**93·0**	**94·0**	**92·6**	**92·2**	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	**2·0**	**2·9**	**2·9**	**1·8**	**2·4**	**3·0**	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	**0·3**	**0·2**	**0·3**
Naupada	92·8	90·6	94·8	..	**93·6**	**90·1**	**92·3**	**93·0**	**94·3**	**93·9**	**96·1**	..		**2·6**	**3·9**	**2·5**	**1·8**	**2·6**	**0·9**	..		**0·3**	**0·7**	**0·8**
Calingapatam	..	90·6	..	..	**91·3**	**91·6**	**87·0**	**90·4**	**93·2**	**92·0**	**93·7**	..		**1·7**	**2·7**	**0·7**	**1·5**	**1·7**	**1·4**	..		**0·9**	**0·1**	**·0**
Kuppili	..	89·4	..	..	**92·7**	**90·9**	**92·8**	**90·8**	**90·5**	**90·4**	**88·7**	..		**2·3**	**3·1**	**3·5**	**3·6**	**3·3**	**3·1**	..		**·0**	**0·2**	**1·5**
Konada	..	90·9	92·3	..	**91·4**	**92·3**	**89·4**	**89·4**	**90·8**	**92·3**	**91·1**	..		**1·8**	**4·9**	**3·0**	**3·4**	**2·8**	**3·5**	..		**0·2**	**1·0**	**0·3**
Bimlipatam	..	91·6	**92·7**	..	**92·0**	**92·8**	**82·1**	**93·0**	**92·4**	**91·3**	**92·2**	..		**2·1**	**3·0**	**2·4**	**3·7**	**1·5**	**3·4**	..		**0·6**	**·0**	**0·5**
Karasa	95·3	88·6	92·8		**93·8**	**92·4**	**91·0**	**92·7**	**92·1**	**94·0**	**92·1**	..		**2·8**	**2·4**	**2·6**	**2·8**	**1·6**	**2·4**	..		**·0**	**·0**	**0·7**
Penuguduru	92·6	89·5	93·8	**93·5**	**92·5**	**92·5**	**93·0**	**90·4**	**94·3**	**94·5**	**96·0**	..		**3·6**	**3·5**	**4·2**	**2·4**	**2·8**	**1·2**	..		**0·4**	**1·1**	**0·3**
Jagannaikpur	..	..	..	..	..	..	..	**94·8**	**93·7**	**93·9**	**95·8**	..		..	..	**1·5**	**2·9**	**1·9**	**1·6**	..		..	..	**0·2**
Mogalturru	..	94·4	**93·6**	**93·1**	**93·5**	**91·8**	**93·6**	**92·4**	**90·4**	**95·0**	**94·6**	..		**2·7**	**1·8**	**2·9**	**1·1**	**1·1**	**0·8**	..		**0·3**	**·0**	**·0**
Manginapudi	93·5	..	**89·8**	..	**92·2**	**92·6**	**89·8**	**93·4**	**93·6**	**93·9**	..	..		**3·7**	**4·7**	**0·9**	**2·2**	**1·9**	..	..		**0·8**	**0·5**	**·0**
Nizampatam	..	..	**92·6**	**94·3**	**92·9**	**90·6**	**92·5**	**91·8**	**91·0**	**92·1**	**92·6**	..		**3·6**	**4·1**	**3·7**	**2·6**	**3·0**	**1·5**	..		**·0**	**0·3**	**0·7**
Kanuparti	94·7	95·1	94·9	94·1	**95·4**	**93·6**	**91·6**	**93·0**	**93·5**	**93·7**	**92.6**	..		**2·9**	**3·4**	**2·6**	**2·4**	**2·4**	**3·1**	..		**0·2**	**0·2**	**0·3**
Pákala	..	92·9	**92·6**	**95·0**	**95·4**	**92·6**	**92·1**	**92·2**	**90·8**	**90·4**	**92·8**	..		**1·4**	**2·0**	**3·4**	**4·5**	**3·4**	**2·9**	..		**0·1**	**·0**	**1·3**
Iskapalle	97·2	92·6	**94·4**	**95·7**	**95·4**	**95·2**	**93·2**	**93·7**	**91·6**	**93·8**	**94·9**	..		**2·1**	**2·5**	**2·9**	**3·9**	**2·3**	**1·8**	..		**0·3**	**0·2**	**0·3**
Krishnapatnam	94·2	..	**93·4**	**92·2**	**91·3**	**91·4**	**91·2**	**89·7**	**89·8**	**92·4**	**93·0**	..		**4·2**	**2·3**	**5·2**	**4·8**	**3·3**	**2·4**	..		**1·8**	**·0**	**1·2**
Tada	..	..	**92·8**	**93·1**	**92·4**	**91·6**	**93·0**	**95·2**	**93·3**	**92·4**	**94·4**	..		**3·7**	**2·7**	**1·8**	**2·6**	**3·2**	**2·4**	..		**2·1**	**0·1**	**·0**

NOTE.—Figures in leaded type relate to excise salt.

Statement showing the Results of Analysis of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1892—*cont.*

Factories.	Magnesium Sulphate—*cont.* 1890.	1891.	1892.	Calcium Salts. 1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	Dirt. 1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
Government Salt.																									
Ganjám	..	0·1	0·0	1·6	3·8	2·4	1·1	0·9	1·3	4·0	1·7	2·0	1·5	1·7	0·9	2·2	3·1	1·1	0·6	0·9	1·5	1·7	1·1	1·3	1·3
Calingapatam extension	0·1	..	0·0	..	..	..	..	..	..	..	..	3·0	1·3	1·8	..	..	..	..	..	..	..	..	3·2	2·0	2·1
Karasa extension	0·4	0·2	1·0	..	..	..	..	..	..	..	2·3	1·7	1·4	1·6	..	..	..	..	..	..	..	1·3	0·8	1·3	1·1
Balacheruvu	0·2	1·1	0·8	0·8	3·3	1·7	..	..	2·3	2·6	2·0	1·6	1·0	0·9	0·4	2·1	1·9	..	..	1·3	0·2	0·6	1·0	0·6	0·6
Do. extension	0·1	0·3	1·1	..	..	..	..	..	..	..	2·0	1·6	1·8	1·1	..	..	..	..	..	..	..	0·7	1·0	0·7	0·8
Polavaram	0·1	..	0·3	..	..	..	..	..	..	..	2·0	1·4	1·2	2·0	..	..	..	..	..	..	..	0·5	0·7	1·1	1·6
Penuguduru extension	0·1	0·4	0·0	..	..	..	..	..	..	..	2·1	2·1	2·5	1·1	..	..	..	..	..	..	..	1·0	0·6	0·8	0·3
Pandraka	·0	0·1	0·4	..	..	5·4	..	4·3	2·6	..	3·6	1·3	1·4	1·2	..	..	10·6	..	3·3	2·3	..	3·3	2·4	1·3	0·4
Chinna Ganjám	0·6	1·4	..	1·6	2·0	2·3	2·0	2·9	1·6	2·7	2·6	2·6	1·8	..	2·9	1·6	1·5	1·1	1·2	1·7	1·9	2·0	1·2	1·5	..
Krishnapatnam extension	1·0	1·3	1·0	..	..	..	..	..	..	..	..	1·2	1·3	1·1	..	..	..	..	..	..	..	..	0·5	1·0	1·6
Dugarazpatnam	1·2	1·0	0·8	..	1·4	2·7	3·8	..	2·3	3·5	2·2	1·9	2·0	2·0	..	1·6	1·6	1·3	..	1·1	0·9	0·9	0·6	1·1	1·0
Merkanam extension	·0	·0	0·4	..	..	..	..	..	..	..	2·7	2·2	1·8	1·7	..	..	..	..	..	..	..	1·8	4·5	1·4	1·1
Védáranniyam extension	0·2	0·6	0·0	..	..	..	..	..	..	..	3·0	1·5	0·9	0·9	..	..	..	..	..	..	..	2·0	3·4	0·9	1·0
Adirámpatnam extension	0·6	..	0·6	..	..	..	..	..	..	..	..	1·8	1·4	0·8	..	..	..	..	..	..	..	..	1·3	1·8	1·0
Kattumavadi	0·7	0·2	1·0	..	..	2·6	..	..	3·6	2·0	2·1	1·6	0·9	1·2	..	..	2·0	..	..	2·8	0·2	1·0	0·7	1·4	0·5
Lakshmi pans	..	..	0·4	..	..	..	..	..	..	..	..	..	..	1·1	..	..	..	..	..	..	..	..	..	..	0·3
Vaippar	0·3	0·1	0·6	..	..	..	..	..	..	..	2·2	1·3	1·0	1·0	..	..	..	..	..	..	..	0·7	0·7	0·5	0·3
Sevandakulam extension	0·5	0·6	0·7	..	..	..	..	..	..	..	..	0·8	1·6	0·9	..	..	..	..	..	..	..	..	0·3	0·4	0·2
Excise Salt.																									
Surlá	**0·2**	**·0**	**0·6**	..	4·1	1·5	**2·5**	**2·0**	**1·6**	**3·0**	**2·4**	**1·7**	**2·6**	**2·4**	..	1·8	2·2	**2·6**	**1·7**	**1·0**	**0·8**	**0·7**	**1·8**	**2·0**	**1·2**
Naupada	**0·1**	**0·8**	**0·0**	1·3	4·3	[illegible]	..	**2·0**	**2·0**	**2·3**	**1·9**	**1·8**	**1·3**	**1·5**	1·2	[illegible]	1·3	..	**2·0**	**4·4**	**0·3**	**1·2**	**1·5**	**1·1**	**1·2**
Calingapatam	**0·2**	**0·1**	**0·3**	..	2·9	..	..	**2·7**	**1·8**	**3·0**	**3·0**	**1·8**	**2·4**	**1·8**	..	2·5	..	..	**3·5**	**3·5**	**6·8**	**5·5**	**2·8**	**3·6**	**2·4**
Kuppili	**0·7**	**1·0**	**1·7**	..	1·8	..	..	**1·2**	**2·5**	**2·8**	**1·8**	**2·5**	**2·4**	**2·7**	..	2·3	..	..	**2·6**	**4·0**	**0·5**	**2·0**	**2·2**	**2·4**	**3·4**
Konada	**0·7**	**1·1**	**0·7**	..	2·8	2·2	..	**2·0**	**2·3**	**2·9**	**3·0**	**2·4**	**1·5**	**2·5**	..	2·1	2·6	..	**2·6**	**3·0**	**1·1**	**4·0**	**2·3**	**1·8**	**1·9**
Bimlipatam	**0·1**	**0·2**	**0·6**	..	1·9	**1·6**	..	**3·2**	**2·2**	**2·6**	**2·2**	**2·4**	**2·9**	**2·2**	..	3·4	**3·1**	..	**2·5**	**1·7**	**2·1**	**1·4**	**0·8**	**3·5**	**1·2**
Karasa	**0·1**	**0·1**	**0·4**	1·2	3·2	2·3	..	**2·8**	**3·4**	**3·7**	**2·3**	**2·7**	**2·0**	**2·4**	0·3	1·9	2·5	..	**1·1**	**1·1**	**2·3**	**1·3**	**2·0**	**2·0**	**2·1**
Penuguduru	..	**0·6**	**0·2**	1·9	2·2	2·3	**2·0**	**2·7**	**2·2**	**1·5**	**3·3**	**2·4**	**1·1**	**1·4**	1·3	1·0	0·9	**0·8**	**3·1**	**0·8**	**0·4**	**1·2**	**0·5**	**0·5**	**0·5**
Jagannaikpur	**0·2**	**0·1**	**0·1**	..	..	..	..	..	..	..	**1·6**	**1·7**	**1·6**	**1·2**	..	..	..	..	..	..	..	**1·7**	**0·9**	**2·0**	**0·8**
Mogalturru	..	**·0**	**0·2**	..	1·5	**2·2**	**2·2**	**2·6**	**2·0**	**2·5**	**2·7**	**2·1**	**1·3**	**2·0**	..	2·0	**1·6**	**1·4**	**2·1**	**2·7**	**1·6**	**1·6**	**5·9**	**2·2**	**2·2**
Manginapudi	**0·2**	**0·3**	..	1·0	..	**3·7**	..	**2·5**	**1·8**	**3·0**	**3·1**	**2·4**	**1·8**	..	2·6	..	**4·5**	..	**0·9**	**0·7**	**1·5**	**2·0**	**1·0**	**1·6**	..
Nizampatam	**0·9**	**0·6**	**0·0**	..	..	**2·2**	**1·4**	**2·2**	**4·3**	**2·1**	**2·1**	**2·0**	**2·0**	**2·5**	..	..	**2·9**	**1·9**	**1·2**	**1·0**	**0·6**	**1·4**	**3·0**	**2·0**	**2·9**
Kanuparti	**0·2**	**0·3**	**0·8**	1·1	1·1	1·6	1·2	**2·5**	**2·1**	**2·9**	**2·6**	**2·3**	**2·1**	**1·7**	1·5	1·8	1·2	1·0	**0·6**	**0·6**	**1·4**	**1·4**	**1·0**	**1·1**	**0·8**
Pákala	**1·1**	**0·7**	**0·6**	..	0·6	**1·8**	**1·6**	**1·5**	**2·9**	**4·1**	**1·6**	**2·3**	**2·5**	**1·9**	..	2·2	**2·1**	**1·0**	**0·8**	**0·7**	**1·5**	**0·9**	**1·0**	**2·5**	**0·8**
Iskapalle	**0·9**	**0·5**	**0·6**	0·1	1·0	**1·5**	**1·0**	**1·7**	**1·7**	**2·3**	**2·0**	**2·4**	**1·7**	**1·3**	0·7	1·6	**1·6**	**0·6**	**0·5**	**0·4**	**1·6**	**0·7**	**0·9**	**1·1**	**0·8**
Krishnapatnam	**1·2**	**1·4**	**1·4**	1·9	..	**2·4**	**2·9**	**2·3**	**1·7**	**2·8**	**2·3**	**2·0**	**1·3**	**1·3**	0·9	..	**2·4**	**1·2**	**1·5**	**0·3**	**3·2**	**1·0**	**1·9**	**1·1**	**1·4**
Tada	**0·2**	**1·0**	**0·5**	..	..	**1·8**	**1·8**	**2·7**	**1·5**	**2·5**	**1·9**	**2·4**	**2·0**	**1·7**	..	..	**1·4**	**0·8**	**1·5**	**0·5**	**1·4**	**0·7**	**1·1**	**0·9**	**0·6**

NOTE.—Figures in leaded type relate to excise salt.

APPENDIX L—*cont.*

Statement showing the Results of Analysis of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1892—*cont.*

Excise Salt—cont.

Factories.	Sodium Chloride.										
	1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
1	2	3	4	5	6	7	8	9	10	11	12
Kattur	94·1	89·8		..	93·7	92·4	89·9	93·1	92·5	93·5	93·0
Vayalur	93·7	92·8		91·4	94·1	93·8	89·8	91·9	93·4	93·7	93·2
Pulidiwak	93·4	92·7		91·0	92·8	94·6	91·9	93·2	92·3	92·1	92·6
Attipat	92·6	90·4	*93·0	91·5	93·9	94·2	91·9	92·0	92·2	92·0	93·4
Vallur	94·3	92·4		92·3	95·0	92·5	90·6	92·7	92·4	92·8	94·0
Vadasamanjeri	..	..		..	92·6	90·8	90·8	92·3	92·8	90·6	91·2
Covelong	..	..		93·2	93·8	92·3	93·1	95·2	92·7	92·3	94·0
Cheyur	93·2	..	..	..	90·6	89·0	93·1	93·6	94·0	94·9	95·2
Merkanam	91·0	..	..	..	91·1	91·9	92·9	92·8	94·1	94·9	92·7
Chunampet	..	..	..	..	91·0	93·2	90·9	93·2	94·7	94·7	95·6
Cuddalore	..	90·9	..	91·0	87·2	89·6	88·8	..	91·5	91·2	92·4
Kudikadu †	..	..	..	..	..	89·9	87·1	..	..	90·1	93·1
Kamblimedu	..	..	..	..	90·6	89·0	86·1	91·0	91·8	89·8	93·4
Manavari †	..	..	..	..	..	90·2	83·9	93·3	..	90·9	92·0
Neidavasal	95·3	86·6	85·1	..	87·9	82·8	96·0	91·2	89·6	90·5	91·2
Tranquebar	..	89·2	91·9	..	91·9	90·2	91·3	90·8	[illegible]	89·0	93·0
Negapatam	87·4	90·8	..	91·9	92·4	90·0	86·6	92·7	90·1	91·5	94·8
Védáranniyam	92·2	..	..	..	94·7	92·1	93·8	94·0	92·0	95·1	93·8
Adirámpatnam	94·7	..	94·1	..	94·7	93·3	92·1	..	94·0	96·1	94·7
Magilankottai	..	..	..	..	..	91·5	91·3	..	91·7	96·1	94·0
Thambikkanallavankottai	..	..	91·9	..	94·9	92·0	92·5	..	93·6	97·0	95·7
Vattanam	..	94·5	93·8	..	91·7	92·9	92·2	91·7	91·6	96·9	95·0
Theethandathanam	..	95·4	..	94·9	91·4	92·3	90·0	92·3	93·9	95·6	92·2
Manakudi	..	..	..	..	..	94·4	90·9	91·0	92·3	95·7	93·6
Morekolam	95·4	94·1	94·7	95·7	95·5	94·9	93·6	93·8	92·7	97·0	94·6
Mutturagunádapatnam	95·7	..	..	..	93·9	94·4	93·7	93·0	93·4	93·3	94·5
Arasadi*	94·2	..	93·6	..	91·2	92·6	90·6	..	92·6	94·5	93·2
Levingepuram	..	..	93·7	..	89·3	93·4	90·3	..	..	93·4	95·3
Tuticorin	94·7	..	93·5	..	89·8	91·7	93·9	..	..	94·4	..
Sevandakulam	95·5	..	93·8	..	..	94·0	90·4	..	..	94·2	95·1
Káyalpatnam	91·6	..	90·6	88·0	84·8	86·3	89·3	89·6	90·2	91·6	90·7
Arumuganeri	..	..	..	..	..	..	91·4	93·7	92·1	93·5	91·1
Kulasékarapatnam	..	..	..	..	..	..	..	..	..	95·7	95·7
Kuttanguli	..	91·9	93·2	91·6	90·7	88·8	88·3	90·2	93·5	94·6	92·9

Factories.	Magnesium Chloride.								Magnesium Sulphate.				
	1876.	1883 to 1886.	1887.	1888.	1889.	1890.	1891.	1892.	1876.	1883 to 1886.	1887.	1888.	1889.
1	13	14	15	16	17	18	19	20	21	22	23	24	25
Kattur	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	3·0	1·8	2·5	2·0	2·4	2·8	..	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	0·1	·0	0·1
Vayalur	..		2·5	2·4	3·2	1·2	2·2	2·8	..		0·4	·0	0·3
Pulidiwak	..		2·3	2·2	2·4	2·7	3·3	2·9	..		0·3	·0	0·5
Attipat	..		2·7	1·7	3·0	3·0	3·2	1·7	..		0·4	·0	0·1
Vallur	..		2·9	2·9	2·5	2·8	2·7	2·1	..		1·0	·0	0·1
Vadasamanjeri	..		4·5	1·2	1·7	2·6	3·7	3·6	..		0·8	0·3	·0
Covelong	..		3·8	1·4	1·2	2·1	3·1	2·3	..		0·7	·0	0·1
Cheyur	..		5·6	1·7	1·6	1·2	1·6	0·9	..		2·0	·0	·0
Merkanam	..		2·6	2·9	1·8	1·8	1·2	2·6	..		·0	·0	·0
Chunampet	..		[illegible]	1·8	2·3	2·1	2·0	1·0	..		0·1	0·2	·0
Cuddalore	..		4·5	2·3	..	2·2	2·6	2·1	..		1·9	·0	..
Kudikadu †	..		5·2	1·7	..	..	3·5	3·1	..		1·3	·0	..
Kamblimedu	..		3·5	1·5	2·0	3·7	4·7	3·0	..		0·2	·0	·0
Manavari †	..		3·8	1·2	1·3	..	3·6	2·4	..		0·8	·0	·0
Neidavasal	..		7·5	2·5	3·2	4·7	3·8	4·0	..		2·6	·0	0·9
Tranquebar	..		3·1	4·1	2·9	3·3	5·5	2·4	..		0·3	0·7	0·9
Negapatam	..		4·2	1·1	2·1	3·7	3·2	1·6	..		1·2	·0	0·1
Védáranniyam	..		3·0	2·3	1·7	1·6	1·8	2·7	..		0·5	0·5	0·1
Adirámpatnam	..		2·5	1·2	..	2·3	0·6	2·2	..		0·6	1·0	..
Magilankottai	..		3·4	4·2	..	3·0	1·2	2·2	..		0·7	·0	..
Thambikkanallavankottai	..		3·5	2·0	..	3·1	0·5	1·4	..		0·6	·0	..
Vattanam	..		2·1	4·0	3·2	4·0	0·7	1·7	..		0·4	0·8	1·8
Theethandathanam	..		1·2	5·2	3·3	3·0	1·6	3·5	..		·0	2·3	0·8
Manakudi	..		1·6	5·6	4·2	3·5	1·3	2·6	..		·0	0·3	2·5
Morekolam	..		1·2	2·8	2·1	3·1	0·9	2·5	..		·0	·0	0·8
Mutturagunádapatnam	..		2·3	2·9	2·5	2·9	2·1	2·4	..		0·2	0·6	0·5
Arasadi*	..		1·6	5·8	..	2·8	2·6	3·5	..		·0	0·3	..
Levingepuram	..		3·6	5·6	..	..	3·5	2·6	..		0·5	1·0	..
Tuticorin	..		2·4	3·4	..	..	2·7	..	..		·0	0·9	..
Sevandakulam	..		2·8	5·5	..	..	3·1	2·5	..		·0	0·1	..
Káyalpatnam	..		7·3	6·0	4·5	4·3	4·1	4·7	..		1·8	1·9	2·1
Arumuganeri	..		..	[illegible]	2·8	3·6	3·0	4·5	..		·0	0·3	1·1
Kulasékarapatnam	..		..	..	..	..	1·1	1·2	..		..	..	..
Kuttanguli	..		4·4	3·1	3·8	3·3	2·5	3·4	..		0·8	0·2	0·7

* Results of analysis of a sample received from the Madras Depôt.

† Sub-factories.

NOTE.—Figures in leaded type relate to excise salt.

Statement showing the Results of Analysis of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1892—*concluded.*

Excise Salt—cont.

Factories.	Magnesium Sulphate—*cont.*			Calcium Salts.										
	1890.	1891.	1892.	1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Kattur	..	0·6	1·2	0·9	3·4		..	2·7	3·3	3·0	2·5	2·7	1·7	1·3
Vayalur	..	0·6	0·4	1·2	1·3		2·2	2·3	2·6	4·5	2·7	2·2	1·6	1·8
Pulidiwak	0·1	0·9	1·3	1·2	1·7		2·6	2·6	1·4	3·2	2·1	2·7	2·2	1·6
Attipat	0·3	0·9	0·2	1·8	3·8	*1·7	2·7	2·4	1·9	3·5	2·9	2·3	1·9	2·2
Vallur	0·3	1·0	0·5	1·2	2·3		3·5	2·1	2·2	3·6	2·5	2·3	1·5	2·0
Vadasamanjeri	0·3	1·6	1·8	..	..		..	2·1	2·9	2·7	2·4	2·5	1·6	1·7
Covelong	0·3	1·0	0·7	..	..		2·4	1·5*	2·1	3·4	1·7	1·9	1·7	1·5
Cheyur	..	0·2	0·1	1·5	..	..	..	2·2	2·4	2·9	2·2	2·3	1·8	1·4
Merkanam	..	0·1	0·5	3·5	..	..	..	3·2	4·0	2·8	2·6	2·4	2·1	1·8
Chunampet	0·1	0·8	0·2	..	..	..	..	3·4	3·0	2·4	2·5	2·0	1·8	2·0
Cuddalore	0·4	0·3	0·5	..	1·3	..	2·5	3·4	2·2	5·2	..	2·5	3·7	2·0
Kudikadu †	..	1·1	0·9	..	..	..	..	..	2·2	5·3	..	..	2·5	1·5
Kamblimedu	1·8	1·1	0·6	..	..	..	..	3·5*	3·4	4·5	3·6	1·8	2·6	1·8
Manavari †	..	1·1	0·5	..	..	..	..	..	2·6	3·8	2·9	..	2·4	2·6
Neidavasal	0·4	1·1	2·5	2·9	1·9	3·6	..	2·8	3·4	3·0	1·7	2·5	1·8	1·2
Tranquebar	0·8	2·7	1·9	..	3·5	2·5	..	2·2	3·1	2·3	2·3	2·5	1·1	1·2
Negapatam	0·9	1·0	0·4	2·7	2·7	..	2·5	3·0	2·5	2·5	2·2	2·7	2·4	1·2
Védáranniyám	0·4	0·2	0·8	2·2	..	..	..	2·1	2·7	1·9	1·7	1·8	1·7	0·9
Adirámpatnam	0·6	0·3	0·5	0·8	..	1·8	..	2·8	2·2	1·7	..	1·4	1·2	1·2
Magilankottai	1·3	0·3	1·0	..	..	..	..	..	2·4	2·3	..	1·7	0·8	1·1
Thambikkanallavankottai	0·8	..	0·1	..	..	1·9	..	2·6	2·2	2·5	..	1·2	0·8	1·0
Vattanam	1·8	·0	0·6	..	..	2·7	..	2·0	2·5	2·3	1·5	1·3	0·7	1·2
Theethandathanam	1·1	·0	2·1	..	1·0	..	1·5	1·8	2·3	1·9	2·2	1·0	1·6	1·0
Manakudi	0·9	·0	1·3	..	..	..	..	..	1·7	2·5	0·9	1·9	1·7	1·2
Morekolam	1·1	0·9	1·1	2·2	0·9	1·7	1·6	2·0	2·2	2·3	1·6	1·7	0·6	0·8
Mutturagunádapatnam	0·2	..	1·2	1·9	1·5	..	..	2·0	2·5	2·1	2·3	2·2	2·5	1·1
Arasadi	1·8	0·7	1·1	1·9	..	2·0	..	2·8	3·6	2·8	..	1·0	1·3	1·4
Levingepuram	..	0·6	0·2	..	..	1·6	..	2·6	1·9	2·3	..	..	1·4	1·3
Tuticorin	..	0·2	..	0·8	..	2·4	..	2·4	3·4	1·3	..	..	1·8	..
Sevandakulam	..	0·5	0·3	2·0	..	2·5	..	..	2·5	3·2	..	..	1·4	1·1
Káyalpatnam	1·6	1·2	2·1	3·0	..	3·8	3·2	3·7	3·9	1·9	2·8	2·7	2·2	1·4
Arumuganeri	1·7	1·2	2·0	..	..	..	..	..	..	3·1	1·5	1·4	1·5	1·4
Kulasékarapatnam	..	0·8	0·7	..	..	..	..	..	..	..	..	..	1·2	1·4
Kuttanguli	0·8	0·4	1·2	..	3·0	2·4	3·2	2·5	3·4	5·1	2·9	1·6	1·5	1·4

Factories.	Dirt.										
	1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.
	40	41	42	43	44	45	46	47	48	49	50
Kattur	1·8	2·9		..	1·9	0·5	3·9	1·4	2·4	1·3	1·1
Vayalur	2·8	1·0		1·9	1·3	0·3	3·0	1·3	2·7	1·4	1·4
Pulidiwak	2·2	2·3		1·9	2·9	0·3	2·6	1·4	1·7	1·2	1·1
Attipat	1·5	1·2	*1·8	0·6	1·9	0·6	2·6	1·6	1·8	1·5	0·5
Vallur	1·5	0·7		0·8	1·7	0·9	2·9	1·7	2·0	1·4	1·1
Vadasamanjeri	..	..		..	1·9	0·7	4·3	3·2	1·5	2·0	1·3
Covelong	..	..		0·3	1·0	0·6	1·4	1·2	1·5	1·3	1·1
Cheyur	2·2	..	..	..	4·2	0·5	1·8	2·4	1·9	1·0	2·1
Merkanam	1·7	..	..	..	3·2	1·0	1·1	2·3	1·0	1·3	2·0
Chunampet	..	..	..	..	2·0	1·0	4·1	1·5	0·6	0·8	1·0
Cuddalore	..	2·0	..	0·5	3·4	1·3	8·2	..	3·0	2·1	2·4
Kudikadu †	..	..	..	..	..	1·0	5·5	..	..	2·2	1·0
Kamblimedu	..	..	..	..	3·0	3·6	7·6	2·7	0·9	1·4	0·8
Manavari †	..	..	..	..	..	2·0	10·5	2·0	..	1·7	2·3
Neidavasal	7·5	5·3	8·5	..	4·2	3·4	1·2	2·5	2·3	2·2	0·7
Tranquebar	..	3·3	3·0	..	2·5	2·7	1·1	2·6	3·3	1·2	1·0
Negapatam	6·3	3·4	..	2·1	2·9	1·6	9·3	2·4	2·4	1·3	1·8
Védáranniyám	2·1	..	..	..	1·0	1·0	1·1	2·1	3·5	1·1	1·1
Adirámpatnam	2·4	..	3·2	..	1·6	1·0	0·8	..	1·2	1·8	1·0
Magilankottai	..	..	..	..	..	1·6	4·7	..	1·9	1·0	1·4
Thambikkanallavankottai	..	..	3·5	..	1·2	1·3	2·3	..	0·8	1·3	1·3
Vattanam	..	0·9	1·4	..	1·6	1·7	0·2	1·3	1·0	1·2	1·2
Theethandathanam	..	0·8	..	0·8	0·6	4·0	0·2	1·1	0·7	0·8	0·8
Manakudi	..	..	..	..	..	1·8	0·2	1·0	1·0	0·9	1·0
Morekolam	0·8	0·8	0·7	0·2	0·2	1·0	0·6	1·1	0·9	0·3	0·4
Mutturagunádapatnam	0·9	..	..	..	0·4	0·2	0·2	1·2	0·9	1·7	0·3
Arasadi	0·7	..	0·9	..	0·3	1·7	0·2	..	0·9	0·2	0·4
Levingepuram	..	..	0·7	..	0·2	0·2	0·2	..	..	0·4	0·1
Tuticorin	0·8	..	2·2	..	0·4	2·0	0·3	..	..	0·3	..
Sevandakulam	1·0	..	0·9	..	..	0·2	0·3	..	..	0·3	0·3
Káyalpatnam	0·8	..	1·0	0·6	0·9	0·4	0·4	0·5	0·8	0·4	0·6
Arumuganeri	..	..	..	..	..	..	0·2	0·3	0·7	0·3	0·5
Kulasékarapatnam	..	..	..	..	..	..	..	..	..	0·7	0·5
Kuttanguli	..	1·5	1·3	0·6	0·3	2·1	3·0	2·0	0·4	0·5	0·5

* Results of analysis of a sample received from the Madras Depôt.

† Sub-factories.

NOTE.—Figures in leaded type relate to excise salt.

NOTE.—No samples were received regularly from factories for the years 1877–82.

APPENDIX M.

STATEMENT showing the Average Quality of all the Salt produced in the Madras Presidency in the season of 1892.

Factories.	Quantity of salt stored.	Sodium Chloride. Per cent.	Sodium Chloride. Quantity.	Magnesium Chloride. Per cent.	Magnesium Chloride. Quantity.	Magnesium Sulphate. Per cent.	Magnesium Sulphate. Quantity.	Calcium Salt. Per cent.	Calcium Salt. Quantity.	Dirt. Per cent.	Dirt. Quantity.
Government Salt.											
	MDS.		MDS.		MDS.		MDS.		MDS.		MDS.
Ganjám	782,135	94·8	741,464	1·8	14,078	..	..	1·7	13,296	1·3	10,168
Calingapatam extension	49,000	94·7	46,403	0·9	441	..	..	1·8	882	2·1	1,029
Karassa extension	65,188	93·8	61,146	2·2	1,434	1·0	652	1·6	1,043	1·1	717
Balacheruvu	167,747	94·9	159,192	2·2	3,690	1·0	1,677	·1	1,678	0·7	1,174
Polavaram	111,836	94·0	105,126	1·6	1,789	0·3	336	2·0	2,237	1·6	1,789
Penuguduru extension	41,453	96·4	39,960	1·5	622	..	..	1·1	456	0·3	124
Pandraka	110,752	95·6	105,879	2·1	2,326	·4	443	1·2	1,329	·4	443
Chinna Ganjám	No manufacture.										
Krishnapatnam extension	129,722	94·1	122,068	1·9	2,465	1·0	1,297	1·1	1,427	1·6	2,076
Dugarazpatnam	39,707	92·7	36,808	3·0	1,191	·8	318	2·0	794	1·0	397
Merkánam extension	54,409	94·1	51,199	2·3	1,251	·4	218	1·7	925	1·1	598
Védaranniyam extension	2,538	97·0	2,462	0·6	15	..	..	0·9	23	1·0	25
Adirámpatnam do.	173	95·3	165	1·8	3	·6	1	·8	1	1·0	2
Kattumavadi	43,939	94·7	41,610	2·2	967	1·0	439	1·2	527	·5	220
Lakshmi pans	980	96·2	943	1·7	16	·4	323	1·1	11	·3	3
Vaippar	53,764	94·7	50,914	3·0	1,613	0·6	4	1·0	538	0·3	161
Sevandakolam extension	87,905	95·2	83,686	2·7	2,373	0·7	615	0·9	791	0·2	176
Total ..	*1,741,248	..	*16,49,625	..	34,274	..	6,323	..	25,958	..	19,102
Average ..	..	94·8	..	1·9	..	·5	..	1·2	..	·9	..
Excise Salt.											
Surlá	383,581	92·2	353,662	3·0	11,507	·6	2,302	2·4	9,206	1·2	4,603
Naupada	335,049	96·1	321,982	0·9	3,015	0·0	..	1·5	5,026	1·2	4,021
Calingapatam	290,774	93·7	272,455	1·4	4,071	·3	872	1·8	5,234	2·4	6,979
Kuppili	152,012	88·7	134,835	3·[illegible]	4,712	1·7	2,584	2·7	4,104	3·4	5,169
Konada	73,092	91·1	66,587	3·5	2,558	0·7	512	2·5	1,827	1·9	1,389
Bimlipatam	133,964	92·2	123,515	3·4	4,555	0·6	804	2·2	2,947	1·2	1,607
Karasa	293,705	92·1	270,502	2·4	7,049	0·4	11,705	2·4	7,049	2·1	6,168
Penuguduru	372,122	96·0	357,237	1·2	4,465	0·2	744	1·4	5,210	·5	1,861
Jagannaikpur	62,616	95·8	59,986	1·6	1,002	0·1	63	1·2	751	0·8	501
Mogalturru	90,113	94·6	85,247	·8	721	·2	180	2·0	1,802	2·2	1,983
Manginapudi	No manufacture.										
Nizampatam	91,039	92·6	84,302	1·5	1,366	..	..	2·5	2,276	2·9	2,640
Kanuparti ..	131,288	92·6	121,573	3·1	4,070	·8	1,050	1·7	2,232	·8	1,050
Pákala	245,396	92·8	227,727	2·9	7,116	·6	1,472	1·9	4,662	·8	1,963
Iskapalle	79,792	94·9	75,723	1·8	1,436	·6	479	1·3	1,037	·8	638

* This excludes 513 maunds stored in Kanuparti, 14,069 maunds in Kandadu and 2,837 maund in Thambikkanallávankottai from which no samples of salt were sent for analysis during the year.

Statement showing the Average Quality of all the Salt produced in the Madras Presidency in the season of 1892—*cont.*

Factories.	Quantity of salt stored.	Sodium Chloride. Per cent.	Sodium Chloride. Quantity.	Magnesium Chloride. Per cent.	Magnesium Chloride. Quantity.	Magnesium Sulphate. Per cent.	Magnesium Sulphate. Quantity.	Calcium Salts. Per cent.	Calcium Salts. Quantity.	Dirt. Per cent.	Dirt. Quantity.
Excise Salt—cont.											
	MDS.		MDS.		MDS.		MDS.		MDS.		MDS.
Krishnapatnam	2,03,813	93·0	1,89,546	2·4	4,892	1·4	2,853	1·3	2,650	1·4	2,853
Tada	79,987	94·4	75,508	2·4	1,919	0·5	400	1·7	1,360	0·6	480
Kattur	2,50,170	93·0	2,32,688	2·8	7,005	1·2	3,002	1·3	3,252	1·1	2,752
Vayalur	2,53,600	93·2	2,36,355	2·8	7,100	·4	1,014	1·8	4,565	1·4	3,551
Pulidiwak	2,01,964	92·6	1,87,019	2·9	5,857	1·3	2,625	1·6	3,231	1·1	2,222
Attiput	3,49,861	93·4	3,26,770	1·7	5,947	0·2	699	2·2	7,697	0·5	1,749
Vallur	4,60,715	94·0	4,33,072	2·1	9,675	·5	2,304	2·0	9,214	1·1	5,068
Vadasamanjeri	1,65,686	91·2	1,51,105	3·6	5,965	1·8	2,982	1·7	2,817	1·3	2,154
Covelong	4,79,234	94·0	4,50,480	2·3	11,022	·7	3,355	1·5	7,189	1·1	5,271
Cheyur	1,51,817	95·2	1,44,530	·9	1,366	·1	152	1·4	2,125	2·1	3,188
Merkanam	97,872	92·7	90,727	2·6	2,545	·5	489	1·8	1,762	2·0	1,957
Chunampet	1,22,074	95·6	1,16,703	1·0	1,221	0·2	244	2·0	2,441	1·0	1,221
Cuddalore Kudikadu	71,164	92·7	65,970	2·6	1,850	·7	498	1·7	1,209	1·7	1,209
Kamblimedu Manavari	21,902	92·7	20,304	2·7	592	·5	110	2·2	481	1·5	328
Neidavasal	82,958	91·2	75,658	4·0	3,318	2·5	2,074	1·2	995	0·7	581
Tranquebar	38,193	93·0	35,519	2·4	917	1·9	726	1·2	458	1·0	382
Negapatam	99,530	94·8	94,354	1·6	1,593	·4	398	1·2	1,194	1·8	1,792
Védáranniyam	69,130	93·8	64,844	2·7	1,867	·8	553	0·9	622	1·1	760
Adirámpatnam	70,479	94·7	66,744	2·2	1,550	·5	352	1·2	846	1·0	705
Magilankottai	28,477	94·0	26,768	2·2	627	1·0	285	1·1	313	1·4	399
Thambikkanallavankottai	67,868	95·7	64,949	1·4	950	0·1	68	1·0	678	1·3	882
Vattanam	28,319	95·0	26,903	1·7	481	0·6	170	1·2	340	1·2	340
Theethandathanam	46,711	92·2	43,067	3·5	1,635	2·1	981	1·0	467	0·8	374
Manakudi	77,469	93·6	72,510	2·6	2,014	1·3	1,007	1·2	930	1·0	775
Morekolam	31,231	94·6	29,544	2·5	781	1·1	344	·8	250	·4	125
Mutturagunádapatnam	68,270	94·5	64,515	2·4	1,639	1·2	819	1·1	751	·3	205
Arasadi	1,26,200	93·2	1,17,618	3·5	4,417	1·1	1,388	1·4	1,767	·4	505
Levingepuram	2,62,520	95·3	2,50,182	2·6	6,825	0·2	525	1·3	3,413	0·1	262
Tuticorin	No manufacture.										
Sevandakolam	3,28,444	95·1	3,12,350	2·5	8,211	0·3	986	1·1	3,613	0·3	985
Káyalpatnam	2,16,226	90·7	1,96,117	4·7	10,163	2·1	4,541	1·4	3,027	·6	1,297
Arumuganeri	1,74,560	91·1	1,59,024	4·5	7,855	2·0	3,491	1·4	2,444	·5	873
Kulasèkarapatnam	4,737	95·7	4,533	1·2	57	0·7	33	1·4	66	0·5	24
Kuttanguli	20,059	92·9	18,635	3·4	682	1·2	241	1·4	281	0·5	100
Total ..	74,85,783	..	6,999,914	..	170,181	..	62,486	..	125,809	..	85,941
Average ..	..	93·4	..	2·4	..	0·6	..	1·6	..	1·2	..

APPENDIX N.

STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1892–93.

Sub-Division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by the officers of the Department. Released by department. I. Infirm persons, pregnant women and children.		II. For possessing less than one seer of Contraband Salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released after warning.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chatrapur ..	Ganjám	55	23	..	..	..	..	..	..	1	1	1	1	19	20
	Surlá	253	71	8	8	22	22	..	..	2	2	32	32	39	39
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	308	94	8	8	22	22	..	..	3	3	33	33	58	59
Chicacole ..	Naupada	1,405	498	94	95	185	185	..	..	..	..	279	280	211	212
	Calingapatam	2,033	1,001	110	110	320	320	..	..	7	7	437	437	544	544
	Konada	732	258	26	26	75	75	..	..	8	8	109	109	146	147
	Bobbili	314	35	9	9	10	10	..	..	..	..	19	19	16	16
	Karasa	355	166	10	10	65	65	3	3	4	4	82	82	81	82
	Anakápalle	1,644	683	45	45	185	186	..	..	1	1	231	232	446	446
	Polavaram	1,419	709	31	31	213	213	1	1	7	7	252	252	450	450
	Total ..	7,902	3,360	325	326	1,053	1,054	4	4	27	27	1,409	1,411	1,894	1,897
Cocanada ..	Penugudurru	262	121	1	1	32	32	2	2	2	2	37	37	81	84
	Rajahmundry	186	114	1	1	38	38	..	..	..	..	39	39	72	72
	Mogalturru	384	223	3	3	87	87	..	..	2	2	92	92	131	131
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	832	458	5	5	157	157	2	2	4	4	168	168	284	287
Masulipatam ..	Manginapudi	364	147	..	..	51	51	..	..	1	1	52	52	86	89
	Nizampatam	229	148	1	1	51	51	..	..	2	2	54	54	92	93
	Bezwada	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	2	2	..	..	2	2	..	..	..	..	2	2	..	..
	Total ..	595	297	1	1	104	104	..	..	3	3	108	108	178	182
Nellore ..	Kanuparti	120	103	3	3	28	28	3	3	13	13	47	47	56	56
	Iskapalle	257	244	7	7	58	58	2	2	4	4	71	71	173	173
	Krishnapatnam	189	170	7	7	67	67	..	..	..	1	74	75	93	95
	Cumbum	1	1	..	..	..	..	..	..	..	..	..	..	1	1
	Total ..	567	518	17	17	153	153	5	5	17	18	192	193	323	325

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1892-93—*cont.*

Sub-Division.	Circle.	Disposal by the officers of the Department—*cont.* Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1892 written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by the Magistracy. Pending trial on 1st April 1892 and since sent up for trial up to 31st March 1893.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1893.	
		Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Chatrapur ..	Ganjám	20	21	23	43	21	12	2	19	20	18	19	..	..	1	1
	Surlá	71	71	149	220	71	33	..	40	40	35	35	5	5	..	..
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	91	92	172	263	92	45	2	59	60	53	54	5	5	1	1
Chicacole ..	Naupada	490	492	768	(a) 1,259	493	146	5	232	234	231	233	..	..	1	1
	Calingapatam	981	981	866	(b) 1,857	991	176	10	644	644	602	602	2	2	40	40
	Konada	255	256	411	(c) 668	258	64	..	153	154	144	145	..	..	(f) 8	8
	Bobbili	35	35	277	312	35	2	..	39	39	38	38	..	..	1	1
	Karasa	163	164	135	(d) 300	166	55	..	88	89	83	83	3	4	2	2
	Anakápalle	677	678	720	(e) 1,400	681	244	2	457	457	390	390	1	1	66	66
	Polavaram	702	702	567	1,269	702	150	7	544	544	481	481	1	1	(g) 44	44
	Total ..	3,303	3,308	3,744	7,066	3,326	837	24	2,157	2,161	1,969	1,972	7	8	162	162
Cocanada ..	Penuguduru	118	121	136	254	121	8	..	93	97	90	94	1	1	(h) 1	1
	Rajahmundry	111	111	61	172	111	14	3	72	72	60	60	1	1	11	11
	Mogalturru	223	223	94	317	223	67	..	133	133	129	129	..	..	4	4
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	452	455	291	743	455	89	3	298	302	279	283	2	2	16	16
Masulipatam.	Manginapudi	138	141	162	300	141	64	6	102	105	98	101	2	2	2	2
	Nizampatam	146	147	77	223	147	6	1	112	113	108	109	..	..	4	4
	Bezwada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	2	2	..	2	2	..	..	..	..	..	..	..	..	..	..
	Total ..	286	290	239	525	290	70	7	214	218	206	210	2	2	6	6
Nellore ..	Kanuparti	103	103	17	120	103	..	..	56	56	55	55	1	1	..	..
	Iskapalle	244	244	11	255	244	2	..	182	182	177	177	4	4	1	1
	Krishnapatnam	167	170	17	184	170	5	..	101	103	99	100	..	1	2	2
	Cumbum	1	1	..	1	1	..	..	2	2	2	2	..	..	..	..
	Total ..	515	518	45	560	518	7	..	341	343	333	334	5	6	3	3

(a) Includes 1 case with 1 person written off as the accused absconded before enquiry.
(b) Includes 10 cases with 10 persons written off as the accused absconded died, &c., before enquiry.
(c) Do. 2 cases with 2 persons do. do. died, &c., before enquiry.
(d) Includes 2 cases with 2 persons written off as the accused absconded before enquiry.
(e) Do. 3 do. 3 do. do. do. before enquiry.
(f) Excludes 1 case with 1 person written off.
(g) Excludes 18 do. 18 do. written off.
(h) Do. 1 do. 1 do.

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1892-93—*cont.*

Sub-Division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by the officers of the Department. Released by department. I. Infirm persons, pregnant women and children.		II. For possessing less than one seer of Contraband Salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released after warning.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Chingleput	Tada	593	406	7	7	63	63	..	..	11	13	81	83	289	292
	Vayalur	969	472	39	40	110	111	6	7	13	19	168	177	277	289
	Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	310	151	10	10	12	12	..	..	1	1	23	23	128	128
	Merkanam	2,175	1,192	19	19	161	161	..	..	5	5	185	185	999	999
	Total	4,047	2,221	75	76	346	347	6	7	30	38	457	468	1,693	1,708
Arcot	Kurnool	8	8	..	..	..	..	..	..	..	..	..	..	8	8
	Bellary	18	19	..	..	..	..	1	1	2	2	3	3	13	14
	Anantapur	1	1	..	..	1	1	..	..	..	..	1	1	..	..
	Cuddapah	53	73	3	7	12	15	1	1	1	4	17	27	27	43
	Vellore	25	25	2	2	5	5	..	..	2	2	9	9	16	16
	Conjeeveram	85	58	1	1	1	1	..	..	..	..	2	2	51	54
	Tirukkóyilúr	1,798	932	25	25	75	75	..	..	8	10	108	110	815	815
	Total	1,988	1,116	31	35	94	97	2	2	13	18	140	152	930	950
Negapatam	Villupuram	760	596	15	15	71	71	18	19	10	11	114	116	465	466
	Cuddalore	1,300	1,103	22	22	152	152	..	..	5	7	179	181	910	911
	Tranquebar	453	404	7	7	112	112	..	..	2	2	121	121	278	279
	Negapatam	37	22	..	..	2	2	..	..	..	..	2	2	19	20
	Védáranniyam	226	139	2	2	34	35	..	..	..	..	36	37	102	102
	Adirámpatnam	2,397	2,025	44	44	285	285	3	3	8	16	340	348	1,625	1,625
	Tanjore	1,098	898	99	99	105	105	1	1	1	1	206	206	688	688
	Nannilam	78	51	2	2	11	11	..	..	3	3	16	16	34	34
	Total	6,349	5,238	191	191	772	773	22	23	29	40	1,014	1,027	4,121	4,125
Tinnevelly	Dindigul	2	2	..	..	..	..	..	..	..	..	..	..	2	2
	Madura	891	583	20	20	130	130	..	..	6	7	156	157	420	420
	Vattanam	1,790	1,369	14	14	111	111	..	..	7	9	132	134	1,231	1,231

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1892-93—*cont.*

Sub-Division.	Circle.	Disposal by the officers of the Department—*cont.* Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1892 written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by the Magistracy. Pending trial on 1st April 1892 and since sent up for trial up to 31st March 1893.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1893.	
		Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Chingleput	Tada	370	375	124	(a) 520	405	73	1	368	372	316	320	32	32	20	20
	Vayalur	445	466	433	(b) 882	470	87	2	452	465	396	405	33	36	23	24
	Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	151	151	103	254	151	56	..	129	129	123	123	6	6	..	..
	Merkanam	1,184	1,184	779	1,963	1,184	212	8	1,103	1,103	1,061	1,061	5	5	37	37
	Total	2,150	2,176	1,439	3,619	2,210	428	11	2,052	2,069	1,896	1,909	76	79	80	81
Arcot	Kurnool	8	8	..	8	8	..	..	8	8	7	7	1	1	..	..
	Bellary	16	17	..	(c) 18	19	..	..	18	19	17	18	1	1	..	..
	Anantapur	1	1	..	1	1	..	..	8	8	7	7	1	1	..	..
	Cuddapah	44	70	3	47	70	6	3	31	52	19	37	2	5	10	10
	Vellore	25	25	..	25	25	..	..	16	16	16	16	..	..	..	..
	Conjeeveram	53	56	25	(d) 80	58	5	..	83	88	81	86	2	2	..	..
	Tirukkóyilúr	923	925	798	(e) 1,724	928	74	4	859	862	780	780	11	14	68	68
	Total	1,070	1,102	826	1,903	1,109	85	7	1,023	1,053	927	951	18	24	78	78
Negapatam	Villupuram	579	582	92	(f) 678	589	82	7	598	599	567	568	8	8	23	23
	Cuddalore	1,089	1,092	109	(g) 1,200	1,094	100	9	958	959	898	898	7	8	53	53
	Tranquebar	399	400	38	437	400	16	4	311	312	296	297	2	2	13	13
	Negapatam	21	22	..	21	22	16	..	19	20	19	20	..	..	..	..
	Védáranniyam	138	139	41	179	139	47	..	102	102	90	90	..	..	12	12
	Adirámpatnam	1,965	1,973	186	(h) 2,156	1,978	241	47	1,634	1,634	1,394	1,394	23	23	217	217
	Tanjore	894	894	161	(i) 1,056	895	42	3	701	701	681	681	..	..	(j) 18	18
	Nannilam	50	50	25	75	50	3	1	82	82	81	81	1	1	..	..
	Total	5,135	5,152	652	5,802	5,167	547	71	4,405	4,409	4,026	4,029	41	42	336	336
Tinnevelly	Dindigul	2	2	..	2	2	..	..	6	6	2	2	..	..	4	4
	Madura	576	577	247	(k) 825	579	(l) 65	3	471	471	427	427	1	1	43	43
	Vattanam	1,363	1,365	323	1,686	1,365	104	4	1,237	1,237	1,167	1,167	..	..	70	70

(a) Includes 26 cases with 30 persons written off.
(b) Includes 4 cases with 4 persons written off.
(c) Includes 2 cases with 2 persons written off.
(d) Includes 2 cases with 2 persons written off.
(e) Includes 3 cases with 3 persons written off.
(f) Includes 6 cases with 6 persons written off and 1 case in which the accused died before enquiry.
(g) Includes 2 cases with 2 persons written off.
(h) Includes 5 cases with 2 persons written off.
(i) Includes 1 case with 1 person written off.
(j) Excludes 2 cases in which the accused died before enquiry.
(k) Includes 2 cases with 2 persons written off.
(l) Excludes 1 case with 1 person written off.

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1892-93—*cont.*

Sub-Division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by the officers of the Department. Released by Department. I. Infirm persons, pregnant women and children.		II. For possessing less than one seer of Contraband Salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertance.		IV. For want of proof.		Total released after warning.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Tinnevelly—*cont.*	Morekolam	560	418	7	7	49	49	4	4	1	3	61	63	336	336
	Tuticorin	30	17	..	..	1	1	..	..	2	2	3	3	14	14
	Káyalpatnam	10	2	..	..	..	..	..	..	..	..	..	..	2	2
	Kuttanguli	3	2	..	..	..	..	..	..	..	..	..	..	2	2
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	3,286	2,398	41	41	291	291	4	4	16	21	352	357	2,007	2,007
Erode	Hosúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	5	5	..	..	..	..	..	..	..	..	..	..	5	5
	Coimbatore	14	20	1	3	..	..	..	2	..	..	1	5	13	15
	Erode	99	82	3	3	13	13	..	..	1	1	17	17	64	65
	North Trichinopoly	1,834	1,030	5	5	100	100	..	..	3	3	108	108	916	916
	South Trichinopoly	718	405	6	6	50	50	..	..	3	3	59	59	329	329
	Total ..	2,670	1,542	15	17	163	163	..	2	7	7	185	189	1,327	1,330
Calicut	Udipi	530	177	..	..	42	42	8	8	6	6	56	56	112	112
	Mangalore	557	197	12	12	24	24	..	..	5	5	41	41	140	140
	Tellicherry	1,840	960	106	106	100	100	2	3	18	18	226	227	700	704
	Calicut	37	26	1	3	6	9	..	..	1	2	8	14	10	10
	Ponnáni	299	122	2	2	2	2	..	..	3	3	7	7	104	104
	Palghat	1	1	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier No. I	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Do. No. II	2	2	..	..	..	..	..	..	..	..	..	..	2	2
	Total ..	3,266	1,485	121	123	174	177	10	11	33	34	338	345	1,068	1,072
	Madras Town Circle ..	6	7	..	..	..	..	..	..	1	2	1	2	5	5
	Grand Total ..	31,816	18,719	830	840	3,329	3,338	55	60	183	215	4,397	4,453	13,888	13,947

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1892-93—*cont.*

Sub-Division.	Circle.	Disposal by the officers of the Department—*cont.* Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1892 written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by the Magistracy. Pending trial on 1st April 1892 and since sent up for trial up to 31st March 1893.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1893.	
		Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Tinnevelly—*cont.*	Morekolam	397	399	122	(a) 520	400	40	18	362	362	356	356	..	..	6	6
	Tuticorin	17	17	9	26	17	4	..	14	14	11	11	3	3	..	..
	Káyalpatnam	2	2	5	7	2	3	..	2	2	2	2	..	..	..	..
	Kuttanguli	2	2	..	2	2	1	..	2	2	2	2	..	..	..	..
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2,359	2,364	706	3,068	2,367	217	25	2,094	2,094	1,967	1,967	4	4	123	123
Erode	Hosúr	..	..	..	..	..	..	..	3	3	3	3	..	..	..	..
	Salem	5	5	..	5	5	..	..	11	11	10	10	..	..	1	1
	Coimbatore	14	20	..	14	20	..	..	14	16	14	16	..	..	..	..
	Erode	81	82	18	99	82	..	..	96	97	91	92	..	..	5	5
	North Trichinopoly	1,024	1,024	..	1,024	1,024	810	6	997	997	946	946	1	1	(g) 49	49
	South Trichinopoly	388	388	..	(b) 389	389	329	16	441	441	397	397	4	4	40	40
	Total ..	1,512	1,519	18	1,531	1,520	1,139	22	1,562	1,565	1,461	1,464	5	5	95	95
Calicut	Udipi	168	168	238	(c) 407	169	123	8	121	121	109	109	1	1	11	11
	Mangalore	181	181	216	397	181	160	16	175	175	115	115	1	1	59	59
	Tellicherry	926	931	572	(d) 1,499	932	341	28	818	822	316	316	1	2	501	504
	Calicut	18	24	10	28	24	9	2	13	13	13	13	..	..	..	..
	Ponnáni	111	111	142	(e) 256	114	43	8	147	147	96	96	8	8	43	43
	Palghat	..	..	..	(f) 1	1	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier No. I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Do. No. II	2	2	..	2	2	..	..	2	2	1	1	..	..	1	1
	Total ..	1,406	1,417	1,178	2,590	1,423	676	62	1,276	1,280	650	650	11	12	615	618
	Madras Town Circle ..	6	7	..	6	7	..	..	5	5	5	5	..	..	..	..
	Grand Total ..	18,285	18,400	9,310	27,675	18,484	4,140	234	15,486	15,559	13,772	13,828	176	189	1,515	1,519

(a) Includes 1 case with 1 person written off. (b) Includes 1 case with 1 person written off. (c) Includes 1 case with 1 person died before enquiry.
(d) Includes 1 case with 1 person written off. (e) Includes 3 cases with 3 persons written off. (f) Includes 1 case with 1 person written off. (g) Excludes 1 case with 1 person written off.

APPENDIX O.

STATEMENT showing the Duration of Cases pending at the close of 1892-93 and the average duration of cases disposed of during the year by the Salt Department, Madras Presidency.

Sub-Division.	Circle.	Pending cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases disposed of. Inclusive of exceptional cases. Number of cases	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur	Ganjám	..	..	..	2	2	20	4	18	1
	Surlá	..	..	..	..	..	71	3	71	3
	Aska	..	..	..	..	..	..	..	..	..
	Total	..	..	..	2	2	91	3	89	2
Chicacole	Naupada	5	..	..	..	5	490	4	483	3
	Calingapatam	..	3	1	6	10	981	6	924	3
	Konada	..	..	..	..	..	255	10	239	6
	Bobbili	..	..	..	..	..	35	17	24	9
	Karasa	..	..	..	..	..	163	1	163	1
	Anakapalle	..	1	..	1	2	677	9	670	8
	Polavaram	..	..	..	7	7	702	3	695	3
	Total	5	4	1	14	24	3,303	6	3,198	4
Cocanada	Penugudura	..	..	..	..	..	118	19	99	8
	Rajahmundry	2	..	..	1	3	111	9	109	8
	Mogalturru	..	..	..	..	..	223	7	222	6
	Ellore	..	..	..	..	..	..	..	..	..
	Total	2	..	..	1	3	452	10	430	7
Masulipatam	Manginapudi	..	..	6	..	6	138	24	132	21
	Nizampatam	..	..	..	1	1	146	28	133	16
	Bezwada	..	..	..	..	..	..	..	..	..
	Vinukonda	..	..	..	..	..	2	3	2	3
	Total	..	..	6	1	7	286	26	267	18
Nellore	Kanuparti	..	..	..	..	..	103	7	102	6
	Iskapalle	..	..	..	..	..	244	7	240	6
	Krishnapatnam	..	..	..	..	..	167	13	147	9
	Cumbum	..	..	..	..	..	1	1	1	1
	Total	..	..	..	..	..	515	9	490	7
Chingleput	Tada	..	1	..	..	1	370	7	354	4
	Vayalur	..	..	1	1	2	445	7	427	5
	Ennore	..	..	..	..	..	..	..	..	..
	Covelong	..	..	..	..	..	151	2	151	2
	Merkanam	..	3	1	4	8	1,184	5	1,165	2
	Total	..	4	2	5	11	2,150	5	2,097	3
Arcot	Kurnool	..	..	..	..	..	8	8	8	8
	Bellary	..	..	..	..	..	16	77	13	35
	Anantapur	..	..	..	..	..	1	5	1	5
	Cuddapah	..	2	1	..	3	44	88	38	79
	Vellore	..	..	..	..	..	25	16	25	16
	Conjeeveram	..	..	..	..	..	53	86	48	40
	Tirukkoyilúr	2	1	1	..	4	923	10	920	9
	Total	2	3	2	..	7	1,070	18	1,053	13
Negapatam	Villupuram	..	..	1	6	7	579	9	576	8
	Cuddalore	1	..	5	3	9	1,089	9	1,075	7
	Tranquebar	..	1	..	3	4	399	7	380	4
	Negapatam	..	..	..	..	..	21	4	17	2
	Védáranniyam	..	..	..	..	..	138	3	138	3
	Adirampatnam	41	1	2	3	47	1,965	6	1,935	5
	Tanjore	2	..	1	..	3	894	6	881	5
	Nannilam	..	1	..	..	1	50	7	50	7
	Total	44	3	9	15	71	5,135	7	5,052	6

APPENDIX O—*cont.*

Statement showing the Duration of Cases pending at the close of 1892-93 and the average duration of cases disposed of during the year by the Salt Department, Madras Presidency—*cont.*

Sub-Division.	Circle.	Pending cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of cases disposed of. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Tinnevelly	Dindigul	..	..	..	..	..	2	1	2	1
	Madura	..	3	..	..	3	576	11	561	10
	Vattanam	..	1	1	2	4	1,363	4	1,361	3
	Morekolam	..	17	1	..	18	397	7	305	4
	Tuticorin	..	..	..	..	..	17	16	11	6
	Káyalpatnam	..	..	..	..	..	2	8	2	8
	Kuttanguli	..	..	..	..	..	2	2	2	
	Tinnevelly	..	..	..	..	..	..	..	..	.. 2
	Total	..	21	2	2	25	2,359	6	2,244	5
Erode	Hosúr	..	..	..	..	..	..	..	..	..
	Salem	..	..	..	..	..	5	3	5	3
	Coimbatore	..	..	..	..	..	14	30	13	8
	Erode	..	..	..	..	..	81	18	81	18
	North Trichinopoly.	..	6	..	..	6	1,024	7	1,024	7
	South Trichinopoly.	..	9	7	..	16	388	6	388	6
	Total	..	15	7	..	22	1,512	7	1,511	7
Calicut	Udipi	..	..	..	8	8	168	40	157	30
	Mangalore	4	12	..	..	16	181	12	179	7
	Tellicherry	2	3	17	6	28	926	6	921	5
	Calicut	2	..	..	..	2	18	15	18	15
	Ponnáni	5	1	2	..	8	111	17	110	15
	Palghat	..	..	..	..	..	..	..	..	..
	Cochin Frontier No. I	..	..	..	..	..	..	..	..	..
	Cochin Frontier No. II	..	..	..	..	..	2	5	2	5
	Total	13	16	19	14	62	1,406	11	1,387	9
	Madras Town Circle	..	..	..	..	..	6	9	5	1
	Grand Total	66	66	48	54	234	18,285	8	17,823	6

APPENDIX P.

STATEMENT showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892-93.

Sub-Division.	Circle.	Yard.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. (MDS. S.)	Weight of salt issued. (MDS. S.)	Price per maund of salt. (AS.)	Value of salt issued. (RS. A. P.)	Quantity of salt issued to each maund weight of fish. (LB.)	Expenditure. Buildings. New works. (RS. A. P.)	Expenditure. Buildings. Repairs. (RS. A. P.)	Expenditure. Establishment. (RS. A. P.)	Expenditure. Contingencies. (RS. A. P.)	Expenditure. Total. (RS. A. P.)
Chatrapur.	Ganjám.	Kassipur	1892-93	3,399	4,151 15	554 0	8	282 7 8	10·98	..	..	136 7 0	54 3 10	190 10 10
			1891-92	2,163	3,077 1	419 0	8	209 8 0	11·20	..	48 4 2	184 3 6	64 9 5	297 1 1
		Pryaghi	1892-93	4,437	3,571 35	437 0	8	228 7 8	10·06	..	..	176 12 7	38 5 4	215 1 11
			1891-92	1,906	3,654 1	413 0	8	206 8 0	9·30	..	50 10 4	181 15 1	33 0 4	265 9 9
		Ganjám	1892-93	1,377	3,993 2	405 0	6	152 14 3	8·34	..	..	148 2 6	182 1 2	330 3 8
			1891-92	865	2,663 35	226 0	6	84 12 0	6·98	..	13 7 9	153 10 5	27 7 4	194 9 6
		Rambha	1892-93	..	..	..	..	..	..	..	..	..	..	..
			1891-92	..	..	..	..	..	..	..	..	19 0 0	..	19 0 0
	Surla	Gopálpur	1892-93	792	2,159 30	187 10	8	94 4 1	7·13	..	..	143 6 8	43 11 4	187 2 0
			1891-92	1,394	4,992 38	371 35	8	185 15 0	6·16	..	..	121 12 9	50 14 7	172 11 4
		Markondi	1892-93	454	2,215 12	192 5	8	96 7 3	7·13	..	..	137 2 8	19 9 0	156 11 8
			1891-92	1,284	5,700 33	547 0	8	273 8 0	7·89	..	..	138 9 3	65 1 1	203 10 4
		Sonapur	1892-93	2,304	5,246 6	556 32	8	279 4 10	8·73	..	..	178 1 0	13 4 4	191 5 4
			1891-92	3,458	8,206 3	840 10	8	420 2 0	8·42	..	26 4 8	176 1 1	25 1 10	227 7 7
		Peddakarrivanipaliem.	1892-93	675	2,369 15	210 30	8	105 13 9	7·31	..	..	175 6 11	39 5 8	214 12 7
			1891-92	574	1,741 2	170 30	8	85 6 0	8·07	..	..	94 13 9	41 5 6	136 3 3
		Iskalapalem	1892-93	1,061	4,526 24	391 35	8	196 10 4	7·12	..	..	145 2 7	68 0 10	213 3 5
			1891-92	957	4,312 17	429 5	8	214 9 0	8·18	..	..	140 1 1	52 13 7	192 14 8
		Battigalavuru	1892-93	2,229	4,265 28	394 22	9	226 8 2	7·61	..	..	144 6 2	47 13 6	192 3 8
			1891-92	642	2,476 32	244 30	9	137 10 9	8·13	..	..	140 1 1	34 4 10	174 5 11
		Baruva	1892-93	450	2,099 37	166 4	8	83 2 2	6·50	..	..	125 8 0	25 9 8	151 1 8
			1891-92	420	1,714 7	168 30	8	84 6 0	8·10	..	..	140 1 1	47 9 11	187 11 0
		Godduru	1892-93	2,097	3,802 7	320 5	10	200 1 3	6·93	..	..	143 12 11	47 2 0	190 14 11
			1891-92	344	1,245 36	114 25	10	71 10 3	7·57	..	..	137 11 6	16 1 9	153 13 3
		Total	1892-93	19,275	38,401 11	3,815 23	..	1,946 1 5	8·17	..	..	1,654 5 0	579 2 8	2,233 7 8
			1891-92	14,007	39,785 5	3,945 5	..	1,973 15 0	8·15	..	138 10 11	1,628 0 7	458 6 2	2,225 1 8
Chicacole.	Naupada	Bypilla	1892-93	..	..	..	..	..	..	..	..	..	..	..
			1891-92	* 84	* 226 16	* 23 5	8	* 11 9 0	* 8·37	..	..	* 14 6 9	* 7 0 0	* 21 6 9
		Dokalapadu	1892-93	1,001	2,672 33	245 2	10	153 2 6	7·54	..	..	143 8 10	26 13 0	170 5 10
			1891-92	865	2,273 18	231 0	10	144 6 0	8·36	..	..	145 2 9	25 12 0	170 14 9
		Pundi	1892-93	5,577	8,195 21	786 25	8	403 2 10	7·89	..	..	180 0 0	69 11 9	249 11 9
			1891-92	4,641	8,293 1	817 25	8	408 13 0	8·15	..	..	182 10 0	66 8 0	249 2 0
		Manchineelapeta	1892-93	2,898	4,402 24	421 20	8	215 8 3	7·87	..	..	144 0 0	35 6 6	179 6 6
			1891-92	2,168	3,920 3	392 0	8	196 0 0	8·22	..	..	142 6 9	37 2 0	179 8 9
		Bavanipad (Althada).	1892-93	3,190	6,733 27	626 17	10	391 8 3	7·65	..	..	156 0 0	30 4 2	186 4 2
			1891-92	3,100	4,868 17	483 25	10	302 4 3	8·17	..	..	160 3 7	22 2 0	182 5 7
	Calingapatam.	Marrivada	1892-93	1,855	3,868 30	364 28	8	184 14 3	7·75	..	..	135 7 9	25 10 3	161 2 0
			1891-92	1,109	3,411 6	320 10	8	165 2 0	7·96	..	..	125 15 9	22 11 2	148 10 11
		Guppadipeta	1892-93	2,342	6,758 8	597 30	8	299 7 5	7·27	..	11 2 0	138 0 6	50 12 6	199 15 0
			1891-92	1,752	6,704 25	501 0	8	250 8 0	6·14	..	13 8 0	143 12 8	37 11 0	194 15 8

* Relates to the transactions of April and May 1892 for which the yard was by mistake kept open.

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892-93—*cont.*

Sub-Division.	Circle.	Yard.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. (MDS. S.)	Weight of salt issued. (MDS. S.)	Price per maund of salt. (AS.)	Value of salt issued. (RS. A. P.)	Quantity of salt issued to each maund weight of fish. (LB.)	Expenditure. Buildings. New works. (RS. A. P.)	Expenditure. Buildings. Repairs. (RS. A. P.)	Expenditure. Establishment. (RS. A. P.)	Expenditure. Contingencies. (RS. A. P.)	Expenditure. Total. (RS. A. P.)
Chicacole—*cont.*	Calingapatam.	Kottarevu	1892-93	862	1,747 16	153 33	8	77 11 0	7·24	..	10 10 0	135 15 5	13 9 0	160 2 5
			1891-92	731	1,964 30	178 25	8	89 5 0	7·48	..	11 8 0	127 2 1	8 12 0	147 6 1
		Calingapatam	1892-93	1,570	6,801 16	612 4	6	230 4 5	7·40	..	15 0 0	154 1 0	261 0 8	430 1 8
			1891-92	1,131	5,244 12	441 20	6	165 9 0	6·92	..	15 14 0	149 9 10	319 4 7	484 12 5
		Kumaravanipeta.	1892-93	1,327	5,765 20	572 3	8	251 14 9	8·16	..	21 10 0	142 1 0	40 5 4	204 0 4
			1891-92	510	2,556 19	205 10	7	89 12 9	6·60	..	11 4 0	63 12 4	11 11 0	86 11 4
		Kurrempalli	1892-93	693	4,177 13	417 35	8	208 15 3	8·23	..	10 3 0	140 4 7	17 11 0	168 2 7
			1891-92	347	2,281 32	180 35	8	90 7 0	6·52	..	12 4 0	133 15 9	6 14 0	153 1 9
	Konada	Allivalsa	1892-93	1,013	2,468 22	256 10	8	119 13 2	8·54	..	..	118 0 0	10 12 0	128 12 0
			1891-92	944	1,740 36	227 20	7	100 5 11	10·75	..	..	108 0 0	19 15 0	127 15 0
		Santapalli	1892-93	1,368	2,013 31	220 6	8	110 10 3	8·99	..	..	138 0 0	15 0 0	153 0 0
			1891-92	964	1,622 29	184 15	8	92 3 0	9·33	..	..	106 8 7	18 3 0	124 11 7
		Mukkam	1892-93	3,657	8,806 32	1,066 25	8	510 3 1	9·97	..	..	138 0 0	63 13 3	201 13 3
			1891-92	2,502	7,016 2	842 35	7	370 3 2	9·88	..	..	126 6 5	50 2 0	176 8 5
		Nagamayapalem.	1892-93	2,502	4,404 27	494 9	8	234 10 11	9·23	..	7 3 0	45 0 0	115 10 2	167 13 2
			1891-92	1,862	4,233 7	516 15	7	230 8 8	10·03	..	7 0 0	..	171 4 3	178 4 3
		Bimlipatam	1892-93	1,766	3,700 4	404 28	8	172 8 1	9·00	..	8 0 0	130 10 4	126 6 3	265 0 7
			1891-92	1,136	2,839 13	302 25	6	113 7 9	8·77	..	14 0 0	134 2 1	157 6 8	305 8 9
		Montgomeripeta.	1892-93	7,362	12,035 9	1,357 25	8	687 15 11	9·28	..	12 12 6	130 10 4	179 1 8	322 8 6
			1891-92	2,579	14,440 36	1,518 5	8	759 1 0	8·65	..	10 0 0	134 2 1	198 10 3	342 12 4
	Karasa	Lawson's Bay	1892-93	2,673	3,449 14	367 5	8	174 7 8	8·75	..	..	51 14 5	41 14 0	93 12 5
			1891-92	1,417	2,880 20	313 15	7	137 1 10	8·95	..	..	..	32 4 9	32 4 9
		Gangavaram	1892-93	2,328	8,943 38	827 17	6	311 5 2	7·61	..	..	132 9 3	35 7 8	168 0 11
			1891-92	2,550	6,098 35	651 20	6	244 5 0	8·79	..	..	149 0 6	20 8 0	169 8 6
	Anakapalle.	Jallaripeta	1892-93	813	2,315 8	249 11	8	124 11 5	8·85	..	..	110 9 8	30 8 0	141 1 8
			1891-92	770	1,683 25	176 0	8	88 0 0	8·60	..	..	107 9 0	15 7 0	123 0 0
		Pudimadaka	1892-93	2,899	4,212 0	384 21	8	194 1 9	7·51	..	..	144 6 3	96 9 6	240 15 9
			1891-92	1,870	1,730 13	153 0	8	76 8 0	7·27	..	..	158 9 7	36 4 2	194 13 9
	Polavaram.	Polavaram	1892-93	2,237	1,845 18	160 16	6	88 10 7	7·15	..	..	125 8 9	3 8 0	129 0 9
			1891-92	1,721	1,582 10	124 5	10	77 9 3	6·45	..	..	137 9 1	1 13 2	139 6 3
		Raziapeta	1892-93	1,646	1,402 31	137 6	8	83 2 2	8·04	..	..	35 12 5	12 15 0	48 11 5
			1891-92	3,030	2,641 24	257 25	10	161 0 3	8·03	..	..	42 13 8	21 4 0	64 1 8
		Pentakota	1892-93	1,589	2,134 35	187 25	10	117 4 3	7·23	..	..	33 6 2	28 8 0	61 14 2
			1891-92	2,490	2,337 38	215 0	10	134 6 0	7·56	..	..	40 3 1	28 4 2	68 7 3
		Total	1892-93	53,168	1,08,855 37	10,911 1	..	5,346 1 4	8·24	..	96 8 6	2,803 14 8	1,331 5 8	4,231 12 10
			1891-92	40,273	92,592 27	9,267 15	..	4,498 7 10	8·23	..	95 6 0	2,634 2 4	1,336 14 2	4,066 6 6

APPENDIX P—*cont.*

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892-93—*cont.*

Sub-Division.	Circle.	Yard.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. MDS. S.	Weight of salt issued. MDS. S.	Price per maund of salt. AS.	Value of salt issued. RS. A. P.	Quantity of salt issued to each maund weight of fish. LB.	Expenditure. Buildings. New works. RS. A. P.	Expenditure. Buildings. Repairs. RS. A. P.	Expenditure. Establishment. RS. A. P.	Expenditure. Contingencies. RS. A. P.	Expenditure. Total. RS. A. P.
Cocanada.	Penuguduru.	Konappapeta ..	1892-93 ..	3,450	8,479 21	1,011 20	10	600 0 7	9·81	..	..	132 13 0	251 5 8	384 2 8
			1891-92 ..	4,367	11,786 35	1,477 0	9	830 13 0	10·31	..	..	150 0 0	460 7 9	610 7 9
		Uppada ..	1892-93 ..	6,740	21,460 21	2,679 10	10	1,613 15 3	10·27	..	..	171 6 10	476 5 8	647 12 6
			1891-92 ..	6,114	18,137 38	2,630 0	9	1,479 6 0	11·93	..	..	179 12 0	461 2 1	640 14 1
		Godurugunta ..	1892-93 ..	1,864	5,561 5	755 15	8	377 12 6	11·17	..	..	134 5 9	94 2 0	228 7 9
			1891-92 ..	1,569	3,901 32	543 35	8	271 15 0	11·46	..	..	147 7 9	66 7 2	213 14 11
		Coringa ..	1892-93 ..	1,686	1,692 33	281 0	10	168 14 1	13·65	..	..	139 8 0	25 2 10	164 10 10
			1891-92 ..	1,440	1,428 5	232 0	9	130 7 11	13·36	..	..	150 0 0	19 12 10	169 12 10
	Rajahmundry.	Gandimoga ..	1892-93 ..	1,620	2,453 37	356 30	10	212 12 10	11·96	..	..	138 0 0	135 0 1	273 0 1
			1891-92 ..	2,452	2,542 8	394 35	9	222 1 10	12·78	..	..	147 7 9	228 14 2	376 5 11
		Pandi	1892-93 ..	896	800 15	122 20	14	107 3 0	12·59	..	28 0 0	141 1 7	14 10 0	183 11 7
			1891-92 ..	473	659 36	98 0	14	85 12 0	12·22	..	16 0 0	142 10 5	25 14 9	184 9 2
	Mogalturru.	Narsapur ..	1892-93 ..	823	335 25	53 11	8	28 5 7	13·06	..	11 13 8	144 0 0	64 5 11	220 3 7
			1891-92 ..	1,466	840 12	224 5	8	112 1 0	21·94	..	17 5 3	136 13 5	10 1 0	164 3 8
		Mogalturru ..	1892-93 ..	3,471	1,660 14	234 14	8	124 1 9	11·61	..	8 0 2	144 0 0	15 2 2	167 2 4
			1891-92 ..	4,115	1,728 37	329 30	8	164 14 0	15·69	..	13 2 3	124 2 2	11 14 8	149 3 1
		Antervedi ..	1892-93 ..	640	316 33	49 32	8	26 5 6	12·93	..	..	133 12 10	11 6 0	145 2 10
			1891-92 ..	760	397 26	99 35	8	49 15 0	20·66	..	9 3 3	126 15 6	8 4 0	144 6 9
		Total ..	1892-93 ..	21,190	42,761 4	5,543 32	..	3,259 7 1	10·66	..	47 13 10	1,279 0 0	1,087 8 4	2,414 6 2
			1891-92 ..	22,756	41,423 29	6,029 20	..	3,347 5 9	11·97	..	55 10 9	1,305 5 0	1,292 14 5	2,653 14 2
Masulipatam.	Manginapudi.	Chinnagollapalem	1892-93 ..	907	661 4	118 15	10	73 15 9	14·73	..	40 0 0	100 13 10	7 7 9	148 5 7
			1891-92 ..	1,208	694 5	140 10	10	87 10 6	16·59	..	13 12 6	114 15 9	31 15 0	160 11 3
		Pallipalem ..	1892-93 ..	16	16 22	4 25	10	2 14 3	22·97	..	..	68 6 2	..	68 6 2
			1891-92 ..	470	191 9	45 15	10	28 5 9	19·39	..	2 8 0	110 9 5	1 13 4	114 14 9
		Surlagundi ..	1892-93 ..	983	848 8	198 12	12	148 15 8	19·23	..	..	98 9 11	23 1 0	121 10 11
			1891-92 ..	1,334	1,004 25	189 15	12	142 0 6	15·47	..	16 14 0	119 13 9	29 13 4	166 9 1
	Nizampatam.	Lankavanidibba.	1892-93 ..	451	583 31	107 29	10	67 5 3	15·18	..	..	204 0 0	16 8 0	220 8 0
			1891-92 ..	567	960 23	167 25	10	104 12 3	14·38	..	..	200 11 10	36 8 8	237 4 6
		Nizampatam ..	1892-93 ..	2,426	2,053 35	362 10	6	147 1 3	15·31	..	..	128 1 9	95 10 4	223 12 1
			1891-92 ..	2,562	1,751 31	431 25	6	161 13 9	20·28	..	..	137 12 11	80 4 1	218 1 0
		Kottapalem ..	1892-93 ..	939	1,714 21	330 15	8	165 14 0	15·85	..	..	131 14 7	36 4 1	168 2 8
			1891-92 ..	1,221	3,077 19	472 35	8	236 7 0	12·64	..	..	116 3 9	76 7 7	192 11 4
		Total ..	1892-93 ..	5,722	5,878 1	1,141 26	..	606 2 2	15·98	..	40 0 0	731 14 3	178 15 2	950 13 5
			1891-92 ..	7,362	7,679 32	1,447 5	..	761 1 9	15·50	..	33 2 6	800 3 5	256 14 0	1,090 3 11

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892-93—*cont.*

Sub-Division.	Circle.	Yard.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. MDS. S.	Weight of salt issued. MDS. S.	Price per maund of salt. AS.	Value of salt issued. RS. A. P.	Quantity of salt issued to each maund weight of fish. LB.	Expenditure. Buildings. New works. RS. A. P.	Expenditure. Buildings. Repairs. RS. A. P.	Expenditure. Establishment. RS. A. P.	Expenditure. Contingencies. RS. A. P.	Expenditure. Total. RS. A. P.
Nellore.	Kanuparti.	Kottapatam ..	1892-93 ..	305	195 34	23 18	8	11 15 1	9·85	..	..	129 13 11	9 0 5	138 14 4
			1891-92 ..	921	1,344 29	163 20	8	81 12 0	9·97	..	16 0 0	160 5 8	31 14 0	208 3 8
		Pákala	1892-93 ..	35	96 10	12 15	8	6 3 4	10·58	..	..	136 5 8	45 4 7	181 10 3
			1891-92 ..	807	3,355 31	415 0	8	207 8 0	10·17	..	..	140 14 5	102 9 4	243 7 9
		Chakicherla ..	1892-93 ..	519	1,742 36	210 25	8	105 10 1	9·94	..	25 0 0	114 9 3	15 6 9	155 0 0
			1891-92 ..	1,094	3,410 20	427 20	8	213 12 0	10·30	..	..	130 3 0	31 14 6	162 1 6
		Pattapalem ..	1892-93 ..	60	273 23	33 36	8	16 15 9	10·19	215 0 0	5 10 0	55 0 0	5 14 10	281 8 10
			1891-92 ..	632	2,185 38	274 0	8	137 0 0	10·31	..	..	111 2 1	26 14 8	138 0 9
	Iskapalle.	Thatichetlapalem.	1892-93 ..	493	1,895 13	227 30	8	114 1 11	9·88	32 0 0	47 11 2	143 12 10	125 4 7	348 12 7
			1891-92 ..	515	1,801 0	184 25	8	92 5 0	8·45	..	17 15 2	140 14 5	38 7 6	197 5 1
		Panurpalem ..	1892-93 ..	263	300 16	31 30	8	15 12 11	8·69	..	2 0 0	143 12 10	19 2 4	164 15 2
			1891-92 ..	570	1,336 26	161 15	8	80 11 0	9·90	..	19 13 2	140 14 5	25 10 2	186 5 9
		Maipad ..	1892-93 ..	584	1,573 22	179 35	8	90 1 7	9·40	..	0 2 0	142 1 0	17 6 11	159 9 11
			1891-92 ..	1,795	4,071 8	410 25	8	205 5 0	8·30	..	..	127 14 4	53 12 1	181 10 5
		Kodur	1892-93 ..	502	1,069 32	130 0	8	65 2 8	9·99	..	..	141 11 10	12 1 2	153 13 0
			1891-92 ..	1,436	3,151 16	385 10	8	192 10 0	10·05	..	..	133 12 10	53 4 11	187 1 9
	Krishnapatnam.	Kottapatam ..	1892-93 ..	695	2,600 22	306 3	8	153 3 2	9·68	42 15 6	3 0 0	142 3 2	14 3 6	202 6 2
			1891-92 ..	1,836	6,078 25	637 30	8	318 14 0	8·70	..	30 6 0	126 0 0	48 5 9	204 11 9
		Kundurpalem ..	1892-93 ..	1,631	4,805 0	574 29	8	288 6 8	9·84	42 15 6	3 0 0	126 1 7	153 3 1	325 4 2
			1891-92 ..	1,492	5,299 4	634 25	8	317 5 0	9·86	..	36 0 0	91 6 9	274 4 1	401 10 10
		Monapalem ..	1892-93 ..	2,045	4,455 0	541 11	8	271 7 7	9·99	40 0 0	2 0 0	142 3 2	46 4 2	230 7 4
			1891-92 ..	1,692	2,990 14	367 10	8	183 10 0	10·09	..	38 13 11	134 0 0	69 2 2	242 0 1
		Total ..	1892-93 ..	7,132	19,008 8	2,271 32	..	1,139 0 9	9·83	372 15 0	88 7 2	1,417 11 3	463 4 4	2,342 5 9
			1891-92 ..	12,790	35,025 11	4,061 20	..	2,030 12 0	9·54	..	159 0 3	1,437 7 11	756 3 2	2,352 11 4
Chingleput.	Tada ..	Puliyanjerikuppam.	1892-93 ..	1,817	6,178 25	790 38	6	299 12 0	10·53	..	17 2 8	144 9 3	53 7 8	215 3 7
			1891-92 ..	1,397	4,373 26	501 30	6	188 2 6	9·42	..	10 0 0	138 12 4	44 12 10	193 9 2
		Bhimalavaripalem.	1892-93 ..	3,638	7,893 18	1,153 9	6	438 3 4	12·02	..	6 6 11	135 10 0	47 5 8	189 6 7
			1891-92 ..	3,585	8,917 24	1,403 10	6	526 3 6	12·94	..	11 13 3	151 3 7	67 1 10	230 2 8
		Irakam ..	1892-93 ..	2,202	5,968 12	827 3	6	312 15 5	11·40	..	5 0 11	145 3 2	18 15 8	169 3 9
			1891-92 ..	1,703	3,733 39	536 0	6	201 0 0	11·81	..	24 0 6	140 4 2	28 4 10	192 9 0
	Vayalur.	Mankodu ..	1892-93 ..	2,109	3,537 27	450 25	6	171 11 6	10·48	..	..	172 11 10	59 13 3	232 9 1
			1891-92 ..	4,619	9,448 16	1,639 30	6	614 14 6	14·28	..	64 12 0	142 5 8	216 5 1	423 6 9
		Pulicat	1892-93 ..	5,899	11,384 3	1,442 13	6	545 10 7	10·42	30 0 0	..	267 5 1	119 7 7	416 12 8
			1891-92 ..	6,507	16,764 20	2,393 30	6	897 10 6	11·74	..	..	161 10 0	222 9 10	384 3 10
		Sattankuppam ..	1892-93 ..	4,962	7,991 39	994 23	6	377 11 9	10·24	55 0 0	61 9 9	201 14 3	72 11 1	391 3 1
			1891-92 ..	3,544	9,786 25	1,404 0	6	526 8 0	11·80	..	..	142 15 7	162 1 2	305 0 9
		Medicalkuppam.	1892-93 ..	1,537	4,564 25	561 34	6	212 3 9	10·12	..	..	125 4 5	112 6 1	237 10 6
			1891-92 ..	643	1,230 27	162 30	6	61 0 6	10·88	..	..	41 2 0	27 6 3	68 8 3

APPENDIX P—*cont.*

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892–93—*cont.*

Sub-Division.	Circle.	Yard.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. MDS. S.	Weight of salt issued. MDS. S.	Price per maund of salt. AS.	Value of salt issued. RS. A. P.	Quantity of salt issued to each maund weight of fish. LB.	Expenditure. Buildings. New works. RS. A. P.	Expenditure. Buildings. Repairs. RS. A. P.	Expenditure. Establishment. RS. A. P.	Expenditure. Contingencies. RS. A. P.	Expenditure. Total. RS. A. P.
Chingleput—*cont.*	Covelong.	Sadras	1892–93 ..	3,617	6,035 29	714 33	6	272 9 2	9·75	..	23 0 0	144 0 0	20 13 2	187 13 2
			1891–92 ..	2,795	5,841 1	687 0	6	257 10 0	9·67	..	..	144 0 0	75 7 8	219 7 8
	Merkanam.	Mudaliarkuppam	1892–93 ..	689	1,450 35	168 10	8	84 2 0	9·54	..	..	133 11 10	2 14 0	136 9 10
			1891–92 ..	853	2,061 3	258 35	8	129 7 0	10·33	..	29 0 2	147 10 10	28 1 9	204 12 9
		Merkanam ..	1892–93 ..	446	1,638 3	195 25	8	97 13 0	9·82	..	..	120 0 0	8 4 0	128 4 0
			1891–92 ..	680	1,864 15	190 15	8	95 3 0	8·40	..	30 0 0	141 10 10	14 8 3	186 3 1
		Karpanikuppam.	1892–93 ..	267	549 4	59 30	8	29 14 0	8·95	..	..	98 12 0	2 4 0	101 0 0
			1891–92 ..	856	2,594 26	265 0	8	132 8 0	8·40	..	19 0 9	141 10 10	7 2 3	167 13 10
		Kunnimedu ..	1892–93 ..	263	737 2	118 10	8	59 2 0	13·20	..	..	112 0 0	7 6 0	119 6 0
			1891–92 ..	415	1,299 18	196 25	8	98 5 0	12·45	28 0 0	..	161 0 0	19 11 9	208 11 9
		Anumanthai ..	1892–93 ..	261	650 11	85 5	8	42 9 1	10·77	147 10 3	..	18 0 0	11 8 0	177 2 3
			1891–92 ..	..	..	..	..	..	..	..	..	..	..	..
		Kadapakkam ..	1892–93 ..	34	175 14	21 0	8	10 8 1	9·85	147 13 1	..	..	0 4 0	148 1 1
			1891–92 ..	..	..	..	..	..	..	..	..	..	..	..
		Total ..	1892–93 ..	27,741	58,755 7	7,583 18	..	2,954 13 8	10·62	380 7 4	113 4 3	1,819 1 10	537 8 2	2,850 5 7
			1891–92 ..	27,597	67,916 0	9,639 5	..	3,728 8 6	11·68	28 0 0	188 10 2	1,654 5 10	913 9 6	2,784 9 6
Negapatam.	Cuddalore.	Fort St. David ..	1892–93 ..	670	1,531 32	171 35	8	86 12 3	9·23	..	..	148 3 2	50 14 2	199 1 4
			1891–92 ..	924	1,789 14	174 0	8	87 2 9	8·00	..	11 0 0	128 12 6	73 5 3	213 1 9
		Killaipatnacheri.	1892–93 ..	1,574	2,585 29	293 30	8	146 14 0	9·34	..	..	177 8 4	103 10 11	281 3 3
			1891–92 ..	1,186	1,483 12	181 35	8	90 15 0	10·08	..	..	197 0 0	69 15 5	266 15 5
	Tranquebar.	Neidavasal ..	1892–93 ..	779	2,729 33	377 35	8	188 15 1	11·39	..	10 7 6	135 0 0	56 15 0	202 6 6
			1891–92 ..	586	2,571 22	421 15	8	210 11 0	13·48	..	5 0 0	99 0 0	2 4 0	106 4 0
		Tranquebar ..	1892–93 ..	1,194	3,983 22	506 25	8	253 5 0	10·46	..	25 0 0	156 3 0	143 5 10	324 8 10
			1891–92 ..	1,225	2,848 35	332 5	8	166 1 0	9·59	..	..	105 3 4	171 3 4	276 6 8
		Nambiankuppam	1892–93 ..	Closed from 1st April 1891.								..	..	..
			1891–92 ..									9 0 0	1 0 0	10 0 0
	Negapatam.	Akkaraikuppam (Negapatam).	1892–93 ..	1,018	1,996 6	222 30	10	139 3 6	9·18	..	..	130 0 0	29 14 0	159 14 0
			1891–92 ..	688	1,166 12	137 5	10	85 11 3	9·67	..	14 8 11	117 0 0	113 8 11	245 1 10
		Prathabaramapuram.	1892–93 ..	626	711 25	77 35	8	38 15 2	9·00	..	14 11 0	..	18 13 0	33 8 0
			1891–92 ..	686	1,019 15	116 30	8	58 6 0	9·42	..	..	..	20 0 6	20 0 6
	Védáranniyam.	Arcot Thorai ..	1892–93 ..	1,715	1,913 35	330 32	8	168 10 10	14·22	..	14 6 0	138 12 10	46 2 1	199 4 11
			1891–92 ..	1,281	1,949 7	326 20	8	163 4 0	13·78	..	..	143 6 5	49 1 4	192 7 9
		Point Calimere..	1892–93 ..	562	1,119 23	213 8	8	107 3 6	15·66	..	14 15 0	138 12 10	26 7 1	180 2 11
			1891–92 ..	747	1,641 33	284 5	8	142 1 0	14·23	26 0 6	2 0 6	142 2 0	33 8 3	203 11 3
	Adirámpatnam	Mutupet ..	1892–93 ..	1,588	10,076 28	1,520 16	8	760 10 3	12·41	..	..	166 1 0	136 14 1	302 15 1
			1891–92 ..	670	4,244 23	674 15	8	337 3 0	13·07	..	..	159 4 0	64 10 0	223 14 0

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892–93—*cont.*

Sub-Division.	Circle.	Yard.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. MDS. S.	Weight of salt issued. MDS. S.	Price per maund of salt. AS.	Value of salt issued. RS. A. P.	Quantity of salt issued to each maund weight of fish. LB.	Expenditure. Buildings. New works. RS. A. P.	Expenditure. Buildings. Repairs. RS. A. P.	Expenditure. Establishment. RS. A. P.	Expenditure. Contingencies. RS. A. P.	Expenditure. Total. RS. A. P.
Negapatam—*cont.*	Adirampatnam *cont.*—	Adirampatnam..	1892–93 ..	2,014	3,765 0	825 25	6	309 9 9	18·04	..	17 0 0	183 7 6	46 3 6	246 11 0
			1891–92 ..	2,396	5,975 8	1,264 25	6	474 3 9	17·41	..	..	170 14 8	76 10 11	247 9 7
		Malliapatnam ..	1892–93 ..	831	2474 38	554 35	8	277 10 7	18·44	..	16 0 0	147 5 7	70 10 6	244 0 1
			1891–92 ..	1,812	7,476 17	1,476 25	8	738 5 0	16·25	..	11 0 0	131 9 6	213 5 4	355 14 10
		Sethubavachatram.	1892–93 ..	921	1,597 18	379 35	8	190 0 11	19·56	..	..	86 8 3	46 9 9	133 2 0
			1891–92 ..	827	2,236 38	502 10	8	251 2 0	18·47	..	..	108 0 0	57 15 10	165 15 10
		Krishnajipatnam	1892–93 ..	561	2,487 31	607 35	8	303 15 0	20·10	..	..	137 11 1	41 0 10	178 11 11
			1891–92 ..	402	1,594 1	381 0	8	190 8 0	19·66	..	..	134 10 6	24 7 9	159 2 3
		Total ..	1892–93 ..	14,053	36,974 0	6,083 16	..	2,971 13 10	13·53	..	112 7 6	1,745 9 7	817 8 9	2,675 9 10
			1891–92 ..	13,430	35,996 37	6,272 30	..	2,995 9 9	14·33	26 0 6	43 9 5	1,645 14 11	971 0 10	2,686 9 8
Tinnevelly.	Vattanam.	Passipatnam ..	1892–93 ..	444	1,589 0	292 29	8	146 9 6	15·15	..	..	141 15 5	40 8 3	182 7 8
			1891–92 ..	351	1,341 5	230 0	8	115 0 0	14·11	5 0 0	..	142 12 10	7 14 0	155 10 10
		Nambithalai ..	1892–93 ..	2,463	7,761 12	1,284 31	8	643 4 4	13·62	..	..	142 3 3	173 9 0	315 12 3
			1891–92 ..	1,839	7,459 31	1,175 15	8	587 12 9	12·96	..	7 11 0	127 10 5	157 7 0	292 12 5
	Morekolam.	Attenkarai *cum* Nadupad.	1892–93 ..	5,509	24,531 15	3,807 30	8	1,904 7 4	12·77	..	..	191 12 8	596 7 9	788 4 5
			1891–92 ..	4,860	25,996 30	4,100 10	8	2,050 2 0	12·97	..	..	215 2 5	715 10 7	930 13 0
		Periathorai *cum* Rameswaram.	1892–93 ..	2,700	10,371 38	1,690 10	8	845 3 3	13·40	..	..	164 7 7	177 5 0	341 12 7
			1891–92 ..	1,750	10,375 15	1,704 10	8	852 2 0	13·51	..	..	168 5 2	402 9 2	570 14 4
		Mukkur ..	1892–93 ..	2,022	9,046 23	1,186 15	8	593 8 7	10·79	..	..	117 0 0	257 1 8	374 1 8
			1891–92 ..	1,260	9,129 10	1,327 20	8	663 12 0	11·96	..	..	152 6 5	315 14 4	468 4 9
	Tuticorin.	Vembar	1892–93 ..	1,735	4,759 7	557 6	6	211 10 9	9·63	8 0 0	..	104 14 6	66 4 0	179 2 6
			1891–92 ..	831	2,353 19	337 10	6	126 7 6	11·79	..	18 11 0	108 12 5	34 4 9	161 12 2
		Sippikulam ..	1892–93 ..	5,326	10,960 32	1,342 22	8	677 6 10	10·07	..	..	108 0 0	104 13 9	212 13 9
			1891–92 ..	4,513	10,820 27	1,360 20	8	680 4 0	10·34	..	34 0 0	110 14 5	107 4 2	252 2 7
	Káyalpatnam.	Pinnakayal ..	1892–93 ..	799	4,696 37	622 20	8	311 10 8	10·90	..	..	144 0 0	78 13 6	222 13 6
			1891–92 ..	984	5,288 24	722 30	8	361 6 0	11·24	..	37 8 0	141 3 2	77 8 0	256 3 2
		Alandalai ..	1892–93 ..	683	3,629 17	480 34	10	300 8 6	10·90	..	..	180 0 0	103 8 3	283 8 3
			1891–92 ..	1,035	5,300 37	685 16	10	428 6 0	10·63	..	37 0 0	165 12 10	159 8 8	362 5 6
		Manapad ..	1892–93 ..	339	1,452 6	199 19	10	124 10 9	11·30	..	..	144 0 0	62 0 7	206 0 7
			1891–92 ..	328	1,814 18	244 32	10	153 0 0	11·10	..	9 8 0	140 8 6	139 14 0	289 14 6
		Thalai	1892–93 ..	429	3,233 38	432 14	10	270 3 6	11·00	..	..	152 0 0	28 7 1	180 7 1
			1891–92 ..	682	5,505 15	719 20	10	449 11 0	10·75	..	..	153 0 0	319 11 4	472 11 4
	Kuttanguli.	Uvari	1892–93 ..	1,673	11,033 23	2,029 20	10	1,268 7 0	15·13	..	39 13 9	218 4 0	399 5 8	657 7 5
			1891–92 ..	1,529	14,449 17	2,330 15	10	1,456 7 9	13·27	..	22 2 3	166 3 10	402 2 5	590 8 6
		Kuttanguli ..	1892–93 ..	182	1,167 1	221 15	6	83 2 9	15·60	..	30 0 0	..	50 3 4	80 3 4
			1891–92 ..	134	782 30	128 30	6	48 4 6	13·53	..	20 10 0	..	0 6 2	21 0 2
		Idinthakarai ..	1892–93 ..	1,637	15,015 25	2,854 35	8	1,427 10 1	15·64	..	28 0 0	249 6 2	249 14 11	527 5 1
			1891–92 ..	1,297	25,345 25	4,196 10	8	2,098 2 0	13·62	..	40 0 0	198 1 3	411 3 2	649 4 5

APPENDIX P—*cont.*

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892–93—*cont.*

Sub-Division.	Circle.	Yard.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Price per maund of salt.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
					MDS. S.	MDS. S.	AS.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tinnevelly—*cont.*	Kuttanguli—*cont.*	Perumanal ..	1892–93 ..	306	1,470 25	260 10	8	130 4 10	14·56	..	27 0 0	141 15 7	43 0 0	211 15 7
			1891–92 ..	232	1,322 5	210 10	8	105 2 0	13·08	..	..	144 0 0	39 11 6	183 11 6
		Kuttapuli ..	1892–93 ..	1,039	6,488 32	1,170 1	10	731 4 3	14·83	..	45 0 0	176 15 7	280 0 4	501 15 11
			1891–92 ..	1,054	6,679 20	1,021 15	10	638 5 9	12·58	..	..	140 4 10	171 10 2	311 15 0
		Total	1892–93 ..	27,286	1,17,208 11	18,432 31	..	9,670 0 11	12·94	8 0 0	169 13 9	2,376 14 9	2,711 7 1	5,266 3 7
			1891–92 ..	22,679	1,33,965 8	20,494 23	..	10,814 5 3	12·58	5 0 0	227 2 3	2,275 2 6	3,462 11 5	5,970 0 2
Calicut.	Udipi..	Gangoli ..	1892–93 ..	676	4,445 13	613 5	12	459 13 6	11·35	..	..	911 4 8	175 14 3	1,087 2 11
			1891–92 ..	459	5,439 32	740 5	12	555 1 6	11·19	125 0 0	12 0 0	842 14 5	552 15 4	1,532 13 9
		Hangerkotta ..	1892–93 ..	609	4,222 13	561 25	12	421 3 6	10·94	..	..	136 9 7	187 10 7	324 4 2
			1891–92 ..	215	1,796 3	252 30	12	189 9 0	11·58	584 0 0	12 0 0	145 8 2	263 4 11	1,004 13 1
		Deria Bahadurgur. (Malpe)	1892–93 ..	3,164	7,595 15	1,557 35	1R	1,557 14 0	16·67	..	..	589 7 3	293 10 7	883 1 10
			1891–92 ..	912	4,794 29	1,013 15	12	760 0 6	17·38	604 0 0	..	273 14 4	241 11 10	1,119 10 2
	Mangalore.	Bukkapatnam ..	1892–93 ..	1,157	5,567 1	498 25	12	373 15 6	7.36	..	..	114 0 0	24 14 6	138 14 6
			1891–92 ..	798	4,743 15	477 35	12	358 6 6	8·29	..	14 0 0	144 0 0	9 2 3	167 2 3
		Ullal	1892–93 ..	2,189	14,704 24	1,806 5	12	1,354 9 6	10·10	..	..	114 0 0	106 10 5	220 10 5
			1891–92 ..	1,088	15,534 32	2,104 11	12	1,578 3 4	11·14	..	15 0 0	142 4 2	133 5 1	290 9 3
		Bangar Manjeshwar.	1892–93 ..	662	5,192 20½	646 35	12	485 2 6	10·25	..	..	114 0 0	35 13 1	149 13 1
			1891–92 ..	946	10,263 39	1,350 15	12	1,012 12 6	10·82	..	10 0 0	144 0 0	145 7 11	299 7 11
		Kumbla ..	1892–93 ..	519	4,224 39	646 0	12	484 8 0	12·58	..	..	114 0 0	78 10 1	192 10 1
			1891–92 ..	1,653	7,276 25	1,359 5	12	1,019 5 6	15·36	..	12 0 0	145 0 0	134 4 11	291 4 11
		Kasaragod ..	1892–93 ..	635	5,121 13	707 25	12	530 12 10	11·37	..	..	120 0 0	72 14 0	192 14 0
			1891–92 ..	2,947	12,510 39	2,469 15	12	1,852 0 6	16·24	886 0 0	15 0 0	180 0 0	256 12 0	1,337 12 0
		Bekal	1892–93 ..	364	3,694 0	501 25	12	376 3 6	11·17	..	..	114 0 0	81 12 2	195 12 2
			1891–92 ..	574	6,815 17	938 35	12	704 2 6	11·32	..	14 15 10	141 12 11	111 1 1	267 13 10
	Tellicherry.	Madai Pazhayangadi.	1892–93 ..	1,742	14,130 27	1,757 15	1R	1,632 7 0	10·23	..	..	154 9 9	435 5 3	589 15 0
			1891–92 ..	2,169	17,932 8	3,007 20	12	2,255 10 0	13·80	..	12 0 0	156 11 8	565 13 2	734 8 10
		Azhical	1892–93 ..	884	6,178 18	817 30	1R	784 12 6	10·88	..	..	155 6 2	206 0 2	361 6 4
			1891–92 ..	2,044	15,961 26	2,905 30	12	2,179 5 0	14·97	..	17 0 0	157 0 0	458 11 1	632 11 1
		Baliapatam ..	1892–93 ..	1,502	5,982 31	756 30	1R	684 3 0	10·40	..	..	155 6 2	217 5 2	372 11 4
			1891–92 ..	1,860	6,857 26	857 0	12	642 12 0	10·28	..	12 0 0	157 0 0	143 12 3	312 12 3
		Cannanore ..	1892–93 ..	8,798	40,782 35	5,091 20	1R	4,561 9 0	10·27	..	..	754 6 7	827 10 8	1,582 1 3
			1891–92 ..	12,003	50,331 10	6,789 0	12	5,091 12 0	11·09	658 3 1	9 5 1	421 11 1	973 6 11	2,062 10 2
		Tellicherry ..	1892–93 ..	11,725	104,225 33	13,707 30	1R	12,034 7 6	10·82	..	..	911 9 7	1,538 15 1	2,450 8 8
			1891–92 ..	11,142	93,733 4	12,556 20	12	9,417 6 0	11·02	..	17 0 0	447 9 1	1,383 12 11	1,848 6 0
	Calicut ..	Madakarai ..	1892–93 ..	1,928	12,469 20	1,718 10	1R	1,518 1 0	11·34	..	..	178 2 1	303 2 7	481 4 8
			1891–92 ..	1,260	8,465 0	1,112 0	12	834 0 0	10·80	..	12 0 0	149 12 3	286 13 3	448 9 6

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892–93—*cont.*

Sub-Division.	Circle.	Yard.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Price per maund of salt.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
					MDS. S.	MDS. S.	AS.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Calicut—*cont.*	Calicut—*cont.*	Badagara ..	1892–93 ..	3,259	24,726 30	3,108 25	1R	2,769 8 0	10·34	..	..	176 0 5	465 5 11	641 6 4
			1891–92 ..	2,252	18,179 13	2,444 25	12	1,833 7 6	11·07	..	13 8 0	149 12 3	447 12 8	611 0 11
		Quilandi ..	1892–93 ..	5,659	40,726 33	5,199 25	1R	4,812 10 6	10·50	..	..	571 0 0	1,091 0 8	1,662 0 8
			1891–92 ..	4,078	23,170 13	3,053 0	12	2,289 12 0	10·84	660 0 0	15 0 0	429 7 7	672 8 6	1,777 0 1
		Ellathur ..	1892–93 ..	1,049	4,759 17	708 5	1R	656 13 6	12·24	..	..	147 13 11	56 12 0	204 9 11
			1891–92 ..	2,184	8,867 15	1,253 0	12	939 12 0	11·62	..	..	150 0 0	190 14 4	340 14 4
		Pudiappu ..	1892–93 ..	2,629	8,910 19	1,229 10	1R	1,066 13 6	11·35	..	..	175 11 5	126 10 11	302 6 4
			1891–92 ..	4,234	11,237 7	1,510 35	12	1,132 15 6	11·06	..	..	150 0 0	209 14 6	659 14 6
		Calicut, North ..	1892–93 ..	8,132	32,673 32	4,342 10	1R	3,896 2 6	10·93	..	..	556 12 11	293 0 9	849 13 8
			1891–92 ..	6,139	24,447 2	3,264 10	12	2,448 3 0	10·98	..	..	447 0 0	297 1 8	744 1 8
		Calicut, South ..	1892–93 ..	2,193	15,183 5	2,025 15	1R	1,883 2 0	10·93	..	..	176 4 8	183 15 2	360 3 10
			1891–92 ..	3,304	11,217 15	1,503 25	12	1,127 11 6	11·06	..	..	147 11 10	178 1 7	325 13 5
		Beypore, North.	1892–93 ..	2,114	8,296 15	993 25	1R	981 6 0	9·85	..	..	148 13 11	75 9 7	224 7 6
			1891–92 ..	2,328	9,710 31	1,280 5	12	960 1 6	10·81	..	..	149 12 3	148 0 8	297 12 11
	Ponnáni.	Beypore, South.	1892–93 ..	2,003	16,028 26	1,922 25	1R	1,867 11 6	9·87	..	..	176 8 10	313 10 6	490 3 4
			1891–92 ..	1,018	6,697 2	827 20	12	620 10 0	10·16	175 0 0	..	171 4 9	108 0 6	454 5 8
		Perpanangadi ..	1892–93 ..	10,017	80,870 28	9,944 10	1R	9,135 9 0	10·11	..	..	525 15 0	1,155 14 8	1,681 13 8
			1891–92 ..	9,146	79,570 36	10,707 35	12	8,030 14 6	11·07	970 0 0	12 0 0	279 8 11	1,325 8 0	2,587 0 11
		Tanur	1892–93 ..	15,079	1,00,116 12	12,856 30	1R	11,460 4 0	10·40	..	..	699 9 10	2,117 12 11	2,817 6 9
			1891–92 ..	16,328	1,20,538 10	14,864 0	12	11,148 0 0	10·06	970 0 0	12 0 0	959 8 3	1,910 1 4	3,851 9 7
		Paravannah ..	1892–93 ..	1,523	20,283 29	3,041 5	1R	2,751 12 0	12·33	..	..	255 14 5	236 9 1	492 7 6
			1891–92 ..	2,023	24,677 31	3,733 20	12	2,809 2 0	12·45	320 0 0	12 0 0	177 1 10	563 4 9	1,072 6 7
		Kuttai	1892–93 ..	2,183	17,544 1	2,466 10	1R	2,227 4 6	11·56	..	..	290 11 11	127 6 11	418 2 10
			1891–92 ..	2,554	21,256 0	3,049 35	12	2,287 6 6	11·80	..	12 0 0	191 8 6	257 4 1	460 12 7
		Ponnáni.. ..	1892–93 ..	3,632	37,117 25	5,309 35	1R	4,925 10 0	11·77	..	..	180 9 8	1,008 11 6	1,189 5 2
			1891–92 ..	4,153	39,560 19	5,489 15	12	4,117 0 6	11·41	..	..	264 0 0	834 8 6	1,098 8 6
		Veliangode ..	1892–93 ..	2,599	14,756 22	1,895 5	1R	1,717 10 0	10·56	..	..	288 13 5	157 12 9	446 10 2
			1891–92 ..	3,384	19,039 33	2,630 15	12	1,972 12 6	11·36	..	12 0 0	163 6 5	217 4 1	392 10 6
		Palapatti ..	1892–93 ..	3,515	12,753 36	1,595 25	1R	1,459 15 0	10·29	..	..	165 14 8	97 4 0	263 2 8
			1891–92 ..	3,914	18,489 32	2,331 25	12	1,748 11 6	10·37	320 0 0	12 0 0	179 8 9	318 6 3	829 15 0
		Edakazhiyur ..	1892–93 ..	3,113	20,306 3	2,674 35	1R	2,450 15 6	10·83	..	..	160 4 10	451 1 0	611 5 10
			1891–92 ..	3,575	29,433 1	3,482 5	12	2,611 9 6	9·73	510 0 0	12 0 0	187 1 0	394 0 9	1,103 1 9
		Chowghat ..	1892–93 ..	3,958	18,073 32	2,642 25	1R	2,372 3 6	12·03	..	..	292 8 10	315 14 6	608 7 4
			1891–92 ..	5,061	25,347 25	3,451 30	12	2,588 13 0	11·20	200 0 0	12 0 0	241 12 5	430 14 1	884 10 6
		Blangard ..	1892–93 ..	4,284	19,667 39	2,724 15	1R	2,473 2 0	11·39	..	..	578 13 1	146 7 8	725 4 9
			1891–92 ..	4,932	28,261 39	3,768 25	12	2,826 7 6	10·96	510 0 0	12 0 0	655 11 11	473 12 8	1,651 8 7
		Kurikuzhi ..	1892–93 ..	2,109	17,931 37	2,353 30	1R	2,039 3 6	10·80	..	..	146 12 5	605 4 6	752 0 11
			1891–92 ..	1,472	15,907 24	2,007 10	12	1,505 10 0	10·38	..	..	150 0 0	463 0 0	613 0 0

APPENDIX P—*cont.*

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1892–93—*cont.*

Sub-Division.	Circle.	Yard.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured. MDS. S.	Weight of salt issued. MDS. S.	Price per maund of salt. AS.	Value of salt issued. RS. A. P.	Quantity of salt issued to each maund weight of fish. LB.	Expenditure. Buildings. New works. RS. A. P.	Expenditure. Buildings. Repairs. RS. A. P.	Expenditure. Establishment. RS. A. P.	Expenditure. Contingencies. RS. A. P.	Expenditure. Total. RS. A. P.
Calicut—*cont.*	Ponnáni—*cont.*	Puthu Ponnáni	1892–93..	4,505	16,423 36½	2,125 35	1 R	1,995 10 6	10·65	..	..	142 9 8	85 11 0	228 4 8
			1891–92..	5,116	19,350 0	2,514 35	..	1,886 2 6	10·69	..	..	115 0 0	267 4 10	382 4 10
		Vadanapalli ..	1892–93..	3,724	20,896 15	2,984 20	1 R	2,665 8 6	11·75	..	..	179 12 5	373 14 7	553 11 0
			1891–92..	2,839	18,700 34	2,648 5	..	1,986 1 6	11·65	..	..	150 0 0	528 10 11	678 10 11
		Cochin ..	1892–93..	165	2,019 0	310 0	1 R	306 4 6	12·63	..	..	143 12 0	87 7 9	231 3 9
			1891–92..	237	1,495 15	193 5	..	144 13 6	10·63	..	..	169 8 9	21 13 6	191 6 3
		Mannalankannu	1892–93..	1,781	8,553 8	1,040 5	1 R	999 15 6	10·00	..	..	84 0 0	124 8 0	208 8 0
			1891–92..	..	..	..	..	..	..	..	..	..	..	..
		Pay of Assistant Inspector and his orderlies.	1892–93..	..	..	..	..	..	..	..	..	1,493 0 0	..	1,493 0 0
			1891–92..	..	..	..	..	..	..	..	..		..	
		Total ..	1892–93..	125,979	797,158 3	104,683 20	..	94,174 4 4	10·80	..	..	10,902 2 1	14,284 2 11	25,186 5 0
			1891–92..	130,341	837,602 22	113,943 16	..	85,457 8 10	11·19	7,492 3 1	320 12 11	10,820 15 6	† 16,534 5 10	† 35,168 5 4
		Total, Madras Presidency.	1892–93..	301,546	1,225,000 2	160,466 39	..	1,22,067 13 6	10·78	761 6 4	668 7 0	24,730 [illegible] 5	21,990 15 1	48,151 5 10
			1891–92..	291,235	1,291,987 11	175,100 19	..	1,15,607 10 8	11·15	7,551 3 7	1,262 1 2	24,201 10 0	25,982 15 6	56,997 14 3

* The amount spent on account of this item is not separately given. The Assistant Commissioner has been called upon to report.
† There is a difference of Rs. 615–10–9 between the total and the sum of the particulars under Contigencies and the grand total of Charges.

APPENDIX Q.

STATEMENT showing the results of fish-curing experiments conducted by officers of Madras Salt and Abkári Department in the year 1892–93.

Circle.	Yards.	Year	Weight of fish cured. MDS. S.	Weight of salt issued. MDS. S.	Quantity of salt issued to each maund weight of fish cured. LB.	Cost of experiments. RS. A. P.
	Chatrapur Sub-Division.					
Ganjám ..	Kassipur ..	1892–93 ..	..	..	..	..
		1891–92 ..	1 0	0 5	10·28	2 1 0
	Ganjám ..	1892–93 ..	107 6	13 3	10·04	169 7 10
		1891–92 ..	6 24	1 5	13·21	16 13 3
	Gopalpur ..	1892–93 ..	4 26	0 23	10·17	10 0 0
		1891–92 ..	..	..	..	..
Surlá ..	Markandi ..	1892–93 ..	..	..	..	..
		1891–92 ..	3 0	0 10	6·85	9 4 0
	Sonapur ..	1892–93 ..	..	..	..	..
		1891–92 ..	1 32	0 10	10·28	3 14 0
	Iskalapalem ..	1892–93 ..	..	..	..	..
		1891–92 ..	5 34	0 25	8·56	7 9 0
	Battigalavaru ..	1892–93 ..	..	..	..	..
		1891–92 ..	2 33	0 10	6·85	6 8 3
	Godduru ..	1892–93 ..	..	..	..	..
		1891–92 ..	1 0	0 5	10·28	5 1 3
	Baruva ..	1892–93 ..	..	..	..	..
		1891–92 ..	2 15	0 10	10·28	4 2 0
	Peddakarivanipalem ..	1892–93 ..	..	..	..	..
		1891–92 ..	3 23	0 15	7·71	7 12 0
	Total ..	1892–93 ..	111 32	13 26	10·04	179 7 10
		1891–92 ..	28 1	3 15	9·90	63 0 9
	Chicacole Sub-Division.					
Calingapatam ..	Calingapatam ..	1892–93 ..	150 18	14 21	7·94	250 0 0
		1891–92 ..	111 17	13 20	9·97	342 1 10
Konada ..	Nagamayapalem ..	1892–93 ..	22 18	2 34	10·44	71 2 1
		1891–92 ..	31 27	5 18	14·19	133 11 5
	Bimlipatam ..	1892–93 ..	29 21	3 25	10·10	96 6 4
		1891–92 ..	45 0	6 13	11·55	148 3 10
	Total ..	1892–93 ..	202 17	21 0	8·53	417 8 5
		1891–92 ..	188 4	25 11	11·05	624 1 1
	Cocanada Sub-Division.					
Penuguduru ..	Gondimoga ..	1892–93 ..	15 35	2 31	14·38	66 1 3
		1891–92 ..	43 25	8 3	15·08	183 6 3
Mogalturru ..	Narsápur ..	1892–93 ..	11 6	2 3	15·31	80 7 4
		1891–92 ..	6 13	1 9	16·70	29 14 7
	Total ..	1892–93 ..	27 1	4 34	14·76	146 8 7
		1891–92 ..	49 38	9 12	15·21	213 4 10
	Masulipatam Sub-Division.					
Nizámpatam ..	Nizampatam ..	1892–93 ..	24 3	4 39	17·00	79 12 4
		1891–92 ..	39 17	6 5	12·78	116 14 6
	Nellore Sub-Division.					
Kanuparti ..	Kottapatam ..	1892–93 ..	2 0	0 11	11·31	6 11 9
		1891–92 ..	1 14	0 16	24·22	5 14 2
	Pákala ..	1892–93 ..	12 19	1 21	10·06	36 15 6
		1891–92 ..	40 2	4 33	9·87	74 14 10
Iskapalle ..	Tatichetlapalem ..	1892–93 ..	49 31	7 18	12·31	115 1 4
		1891–92 ..	9 16	1 15	12·50	19 12 7
	Panurpalem ..	1892–93 ..	6 39	1 6	13·56	17 12 8
		1891–92 ..	7 11	1 15	16·12	15 3 5
	Maipad ..	1892–93 ..	4 11	0 25	12·03	10 2 7
		1891–92 ..	2 0	0 15	15·42	1 3 6
Krishnapatnam.	Kondurpalem ..	1892–93 ..	55 30	6 16¾	9·47	127 14 8
		1891–92 ..	74 18	12 31	14·44	210 3 0
	Monapalem ..	1892–93 ..	13 8	2 10	14·02	20 8 2
		1891–92 ..	19 15	4 28	17·31	41 11 8
	Total ..	1892–93 ..	144 18	19 27¾	11·21	[illegible]35 2 3
		1891–92 ..	153 36	25 33	13·78	368 15 2
	Chingleput Sub-Division.					
Vayalur ..	Pulicat ..	1892–93 ..	14 29	2 4	11·73	29 4 9
		1891–92 ..	14 4	2 0	11·46	26 3 6
	Sattankuppam ..	1892–93 ..	5 13	0 28	10·81	[illegible] 4 4
		1891–92 ..	3 28	0 20	11·11	5 2 3
	Mankadu ..	1892–93 ..	11 9	1 20	10·99	18 3 8
		1891–92 ..	3 0	0 15	10·28	5 6 3
	Medicalkuppam ..	1892–93 ..	21 18	2 24	9·97	27 0 8
		1891–92 ..	2 0	0 10	10·28	3 9 6

APPENDIX Q—*cont.*

Statement showing the results of fish-curing experiments conducted by officers of Madras Salt and Abkári Department in the year 1892-93—*cont.*

Circle.	Yards.	Year	Weight of fish cured. MDS.	S.	Weight of salt issued. MDS.	S.	Quantity of salt issued to each maund weight of fish cured. LB.	Cost of experiments. RS.	A.	P.
	Chingleput Sub-Division—cont.									
Covelong ..	Sadras	1892-93 ..	4	34½	0	29	12·26	12	13	7
		1891-92 ..	2	13	0	15	13·25	8	5	8
Merkanam ..	Mudaliarkuppam	1892-93 ..	..		..		..	..		
		1891-92 ..	0	26	0	3	11·76	0	10	0
	Merkanam	1892-93 ..	..		..		..	..		
		1891-92 ..	5	0	0	20	8·20	5	4	0
	Kunnimedu	1892-93 ..	..		..		..	..		
		1891-92 ..	4	14	0	20	9·45	6	11	6
	Anumanthai	1892-93 ..	1	26	0	15	18·70	4	12	0
		1891-92 ..	..		..		..	..		
	Total ..	1892-93 ..	59	9½	8	0	11·11	100	7	0
		1891-92 ..	35	5	4	23	10·68	61	4	8
	Negapatam Sub-Division.									
Tranquebar ..	Tranquebar	1892-93 ..	13	33	2	0	11·90	42	0	0
		1891-92 ..	39	13	4	30	10·21	136	14	4
Negapatam ..	Prathabaramapuram ..	1892-93 ..	7	4	0	30	8·69	15	15	0
		1891-92 ..	6	39	1	0	11·79	15	9	6
	Akkaraikuppam	1892-93 ..	7	0	0	32	9·40	25	1	9
		1891-92 ..	20	18	2	25	10·56	56	11	9
	Total ..	1892-93 ..	27	37	3	22	10·46	83	0	9
		1891-92 ..	66	30	8	15	10·32	209	3	7
	Tinnevelly Sub-Division.									
Morekolam ..	Periathorai *cum* Rameswaram	1892-93 ..	2	25	0	17	13·32	5	2	0
		1891-92 ..	18	10	3	0	13·52	45	0	9
	Attankarai *cum* Nadupád ..	1892-93 ..	17	6	2	33	13·55	43	13	1
		1891-92 ..	14	30	2	0	11·15	50	10	6
	Mukkur	1892-93 ..	0	30	0	5	13·71	1	11	8
		1891-92 ..	30	10	4	5	11·22	54	6	4
Káyalpatnam ..	Pinnakayal	1892-93 ..	6	16	0	35	11·25	33	0	4
		1891-92 ..	..		..		..	..		
	Alandalai	1892-93 ..	9	10	1	6	10·23	37	6	9
		1891-92 ..	10	25	1	25	12·58	40	11	10
	Manapad	1892-93 ..	9	21	1	17	12·31	42	10	6
		1891-92 ..	18	15	3	30	16·79	50	11	8
Kuttanguli ..	Overy	1892-93 ..	..		..		..	..		
		1891-92 ..	8	[illegible]	2	5	21·65	22	0	2
	Kuttanguli	1892-93 ..	16	0	2	23	13·24	48	10	2
		1891-92 ..	..		..		..	..		
	Kuttapuli	1892-93 ..	6	28	1	13	16·27	24	21	1
		1891-92 ..	..		..		..	..		
	Total ..	1892-93 ..	68	16	10	29	12·90	237	2	7
		1891-92 ..	100	13	16	25	13·61	263	9	3
	Calicut Sub-Division.									
Udipi	Gangoli	1892-93 ..	95	5	14	35	12·86	102	9	8
		1891-92 ..	608	10	88	5	11·98	469	11	11
	Hangerkota	1892-93 ..	84	20	12	0	11·68	127	7	3
		1891-92 ..	323	20	46	20	11·83	262	7	5
	Deriabahadurgur	1892-93 ..	158	20	33	28	17·23	267	6	5
		1891-92 ..	231	13	38	0	13·52	180	13	0
Mangalore ..	Ullal	1892-93 ..	4	0	0	20	10·28	5	6	0
		1891-92 ..	4	23	0	20	9·13	10	7	0
	Bangar Manjeshwar. ..	1892-93 ..	..		..		..	..		
		1891-92 ..	1	20	0	15	20·56	3	10	8
	Kásaragód	1892-93 ..	..		..		..	..		
		1891-92 ..	16	26	2	28	12·69	35	2	3
	Cannanore	1892-93 ..	61	10	7	35	10·58	87	0	1
		1891-92 ..	28	35	4	15	12·40	49	13	3
Tellicherry ..	Tellicherry	1892-93 ..	125	35	18	30	12·25	308	4	11
		1891-92 ..	161	9	21	25	11·10	241	15	1
	Azhical	1892-93 ..	16	10	2	5	10·76	23	8	0
		1891-92 ..	16	34	2	10	10·88	31	8	0
	Madai	1892-93 ..	42	18	4	35	9·45	43	3	1
		1891-92 ..	..		..		..	..		
	Baliapatnam	1892-93 ..	29	36	3	20	9·63	55	0	0
		1891-92 ..	..		..		..	..		
Calicut	Quilandi	1892-93 ..	175	0	22	20	10·57	211	12	4
		1891-92 ..	106	13	13	10	10·27	144	8	6
	Ellathur	1892-93 ..	17	0	2	0	9·68	21	13	11
		1891-92 ..	50	0	7	10	11·92	58	0	0
	Pudiappu	1892-93 ..	4	5	0	30	14·95	6	7	4
		1891-92 ..	54	25	7	25	11·40	54	1	5

APPENDIX Q—*cont.*

Statement showing the result of fish-curing experiments conducted by officers of Madras Salt and Abkári Department in the year 1892-93—*cont.*

Circle.	Yards.	Year	Weight of fish cured. MDS.	S.	Weight of salt issued. MDS.	S.	Quantity of salt issued to each maund weight of fish cured. LB.	Cost of experiments. RS.	A.	P.
	Calicut Sub-Division—cont.									
Calicut—*cont.* ..	Calicut, North	1892-93 ..	7	20	1	20	16·45	16	0	0
		1891-92 ..	35	9	4	30	11·16	57	2	6
	Calicut, South	1892-83 ..	8	25	1	0	9·54	8	8	0
		1891-92 ..	9	15	1	15	12·54	15	11	6
Ponnáni ..	Beypore, North	1892-93 ..	..		..		..	..		
		1891-92 ..	6	25	1	0	11·74	4	14	6
	Perpanangadi	1892-93 ..	65	18	11	10	14·14	115	4	2
		1891-92 ..	49	38	7	0	11·51	37	2	0
	Tanur	1892-93 ..	113	14	13	15	9·71	182	7	4
		1891-92 ..	51	39	7	10	11·46	40	0	0
	Ponnáni	1892-93 ..	..		..		..	..		
		1891-92 ..	19	5	2	30	11·90	35	13	11
	Blangard	1892-93 ..	..		..		..	..		
		1891-92 ..	66	30	11	15	13·96	122	9	11
	Veliangode	1892-93 ..	20	30	2	35	11·40	29	9	0
		1891-92 ..	..		..		..	..		
	Chowghat	1892-93 ..	2	34	0	25	18·04	5	9	6
		1891-92 ..	..		..		..	..		
	Total ..	1892-93 ..	1,032	20	154	3	12·27	1,617	5	0
		1891-92 ..	1,842	29	268	3	11·95	1,855	8	10
	Total of all the Sub-Divisions.	1892-93 ..	1,697	33½	240	20¾	11·65	3,196	6	9
		1891-92 ..	* 2,504	13	367	22	* 12·08	3,775	14	8

* Since corrected.

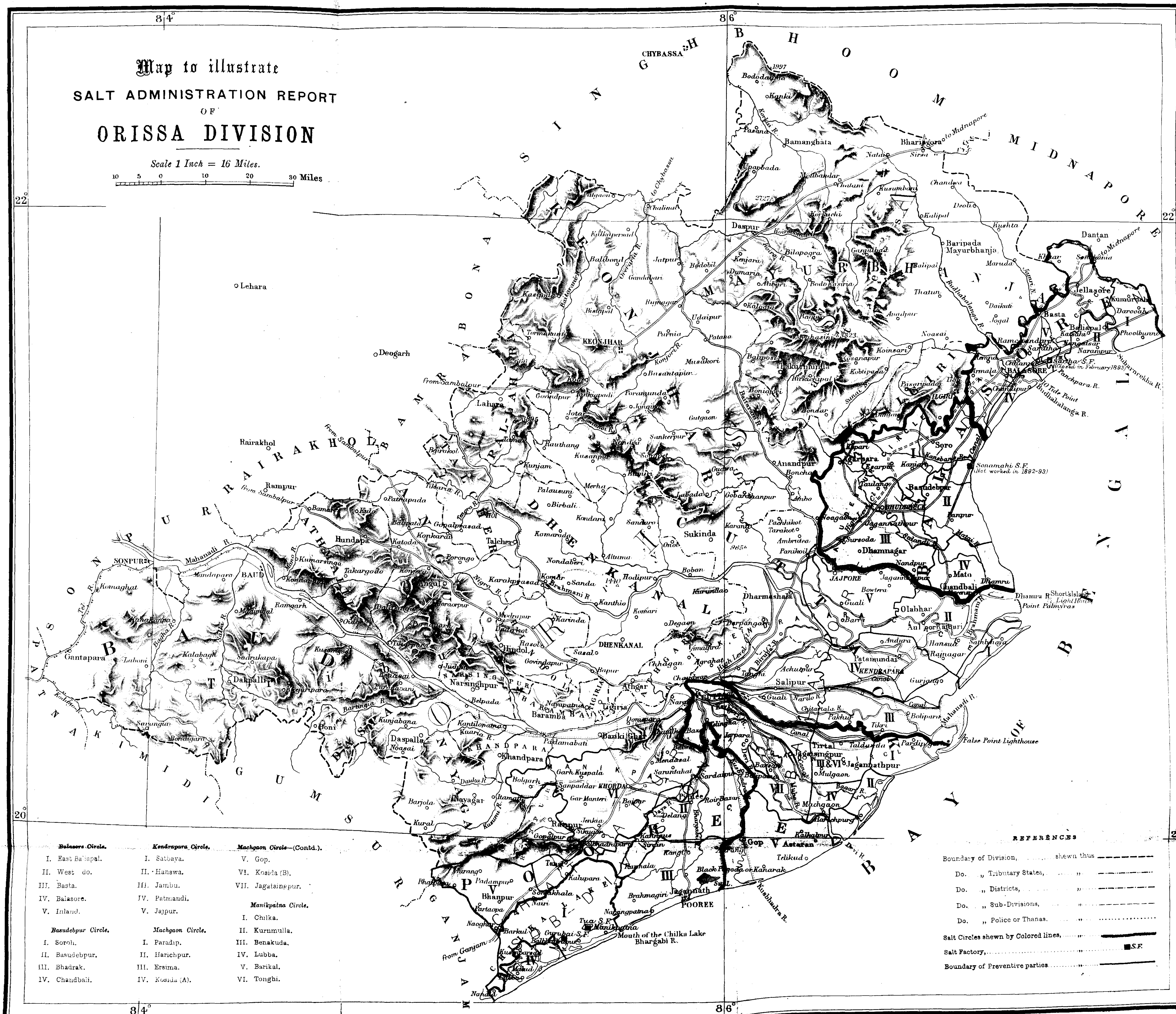
APPENDIX R.

STATEMENT showing the Landed Property acquired by officers of the Madras Salt and Abkári Department above the grade of Petty Officers and Peons in the year 1892-93.

Sub-Division, &c.	Name.	Rank.	Ryotwari Land. Area.	Ryotwari Land. Assessment payable to Government.	Zemindari Land. Area.	Zemindari Land. Assessment payable to Government.	Inam Land. Area.	Inam Land. Quit-rent payable to Government or Zemindar.	Total. Area.	Total. Revenue.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
			ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	
Chicacole	P. Subbramaniah Iyah ..	Assistant Inspector in charge, Karasa Circle.	..	..	..	..	..	..	..	..	Acquired a house with a site of 201 square yards in Madras.
Cocanada	Chengalvala Bapirazu ..	Sub-Inspector, 5th Grade, Penugudurn Circle.	42·59	108 12 5	..	..	..	..	42·59	108 12 5	Acquired by inheritance.
Chingleput	K. Venkatarama Iyer ..	2nd Clerk (sub. *pro tem.*), Madras Depôt Circle.	6·70	24 0 0	..	..	..	..	6·70	24 0 0	
	V. Seshadri Iyengar ..	Sub-Inspector, 3rd Grade, Merkanam Circle.	2·13	14 7 0	..	..	..	..	2·13	14 7 0	Transferred in his name by his sister for safe custody.
Arcot	A. Manickam Iyer ..	Sub-Inspector, 2nd Grade, Tirukkóyilúr Circle.	0·66	3 5 0	..	..	1·14	2 8 0	1·80	5 13 0	
Erode	C. R. Souriraja Iyengar ..	Sub-Inspector, 5th Grade, South Trichinopoly Circle.	About 1·60	2 0 0	..	..	..	..	1·60	2 0 0	Inherited.
	K. M. Narasinga Row ..	Sub-Inspector, 1st Grade, Hosur Circle.	3·37	16 2 0	..	..	..	..	3·37	16 2 0	
	R. Srinivasa Iyer ..	Sub-Inspector, 2nd Grade and Acting Head Clerk, Assistant Commissioner's office.	16·20	72 0 0	..	..	..	..	16·20	72 0 0	Lands purchased out of the sale-proceeds of his inherited property.
Calicut	C. K. Sesha Iyengar ..	Sub-Inspector, Calicut Circle ..	8·94	53 4 3	..	..	1·91	2 13 4	10·85	56 1 7	
	V. Sadagopa Chari ..	Assistant Inspector in charge, Palghat Circle.	6·41	14 7 0	..	..	..	..	6·41	14 7 0	
		Total ..	88·60	308 5 8	..	..	3·05	5 5 4	91·65	313 11 0	

SPECIAL APPENDIX.

SALT ADMINISTRATION REPORT FOR ORISSA FOR 1892-93.



Reg. No. 238, Board of Sep. Rev., Madras.—July 93.—450.

Litho., S. I. O., Calcutta.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT, ORISSA,

FOR 1892-93.

PART I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

Mr. C. S. Crole, Fourth Member of the Board of Revenue, Madras, and who has been acting as Second Member since 24th August 1892, continued to be in charge of the administration of the Salt Revenue in Orissa throughout the year.

Deputy Commissioner.

2. Mr. J. H. Merriman was the Deputy Commissioner, Northern Division, till 16th December 1892, when he was transferred and was succeeded by Rao Bahadur R. Dharma Row Nayudu.

Assistant Commissioners.

3. Mr. W. A. Kingston was in charge of the Balasore Sub-division up to 8th June 1892, when he retired. Mr. R. W. Kite then acted as Assistant Commissioner till the end of the year. Mr. George Brown continued to be in charge of the Chatrapur Sub-division until 29th October 1892, when he was transferred and was succeeded by Mr. J. W. Simpson, who held the charge of the sub-division till the close of the year.

B.—Territorial Divisions.

Territorial divisions.

4. There were no changes under this head in the year under report. The transfer of the Chandballi Tannah to the Basudebpur Circle, sanctioned in 1890–91 (*vide* paragraph 5 of the Salt Administration report of that year), was only effected during the year under report.

C.—Important Changes.

Closure of the sartha factory—Bengal Government letter, dated 15th February 1893, No. 897, S.R.

5. In view of the difficulty of brine supply, of the prohibitive cost of manufacture and of the risk of total failure of manufacture in the case of an unfavorable season and the consequent financial burdens on the State in the shape of relief measures, the experimental factory at Sartha was closed during the year under report.

Transfer of head-quarters of Assistant Inspector, Kendrapara Circle—Bengal Government letter, dated 27th September 1892, No. 5167.

6. Sanction was received during the year under report to the transfer of the head-quarters of the Assistant Inspector, Kendrapara Circle, from Rajnagar to Kendrapara as the former place was liable to inundation.

Transfer of the head-quarters of the Balasore Circle—Bengal Government letter, dated 27th June 1892, No. 450, T.F.

7. The head-quarters of the Balasore Circle, originally fixed at Balasore and subsequently shifted to Sartha, was ordered to be transferred to Panchpara as Sartha is not a suitable place of residence in the hot weather and as the transfer was calculated to improve the efficiency of the departmental establishment.

Transfer of the head-quarters of the Machgaon Circle—Bengal Government letter, No. 4916, dated 15th Dec. 1892, S.R.

8. Sanction was also accorded during the year to the transfer of the head-quarters of the Machgaon Circle from Balia-patna in the Puri District to Balikuda in Cuttack as the former was inconveniently situated in a corner of the circle.

Opening of a treasury at Satpara—Commissioner's Proceedings, No. 47, dated 7th February 1893.

9. With a view to encourage and facilitate local sales by relieving traders of the inconvenience of going to Puri to pay into the district treasury there the duty and the cost price of salt, and, in order to obviate the necessity for the Inspector drawing the money required for salaries and contingencies from the Ganjám treasury, a sub-treasury was opened at Satpara, the head-quarters of the Chilka Lake factories.

Postal line from Satpara to Ganjám—Bengal Government letter, dated 13th June 1893, No. 169, T.F.

10. In order to quicken the despatch of business in connection with the working of the Lake factories, it was necessary to connect Satpara and Ganjám directly by a postal line of runners at a cost of Rs. 15 per mensem.

PART II.—LEGISLATION.

11. No legislation affecting the department took place during the year under report. The question of the adequacy of the Indian Salt Act in its present form to protect the Salt Revenue in Orissa, reported upon by Mr. Crole in Mr. Meyer's letter, No. 309, dated 8th June 1892, is still under consideration of the Bengal Government.

PART III.—SALT FACTORIES AND DEPÔTS.

Excise system in Orissa.

12. During the year under report all the factories in Orissa, viz., Tua, Gurubai and Sartha, were, as in last year, worked under the system of "direct" manufacture of salt for Government. The old excise licensees of the Tua factory are reported to have thrown obstacles in the way of the successful working of the "direct" system, but these were successfully overcome by the tact and energy of the salt officers.

Progress of manufacture at Tua.

13. Out of the 228 pans with a net area of 288 acres selected for work under the "direct" system in blocks II and III of the Tua factory, only 77 pans, aggregating 97·79 acres, were allotted to 231 *malangis*, but the season of 1892 having been exceptionally favorable for salt manufacture, an outturn of 32,693 maunds was secured. The *malangis* realised an average remuneration of Rs. 80 per head which was very fair and they began to like the "direct" system which had been viewed by them at first with great distrust. Attracted by the remuneration the *malangis* returned to work in the current season with increased energy and interest. The factory was extended and a much larger area * prepared for salt manufacture and operations were also commenced early in the season, but the season proved unfavorable for salt manufacture.

	ACRES.
* 1892–93	.. 97·79
1893–94	.. 343·69

Progress of manufacture at Gurubai.

14. The lease of the Gurubai factory was approved by the Board of Revenue, Lower Provinces, and was duly executed and registered. A quantity of 20,269 maunds was produced during the season of 1892, which must be considered as exceedingly satisfactory, seeing that it was the first year of manufacture since the re-opening of the factory and that only a limited area was brought under manufacture. In the current season the cultivable area of the factory was considerably increased † and 415 additional *malangis* were employed in salt manufacture, but, as at Tua, manufacture was greatly retarded by unseasonable rains.

	ACRES.
† 1891–92	.. 68·68
1892–93	.. 296·00

15. The Sartha factory, which, from the poor outturn in the previous years, was considered a failure, produced 14,240 maunds during the season of 1892 and was in consequence recommended to be tried for another year in order that definite opinion might be pronounced on the feasibility of *Karkach* manufacture in Balasore during ordinary seasons. This recommendation was approved by the Bengal Government and arrangements were made for working the factory in the current season, but for the reasons given in paragraph 5 *supra*, the factory in February last was ordered to be closed.

Working of the Sartha factory.

PART IV.—ESTABLISHMENT.

Establishment sanctioned.

16. Sanction was obtained during the year—

Bengal Government letter, dated 11th March 1892, No. 1034, S.R.

(*a*) For the employment for another year of the additional salt preventive force in the Balasore Circle, consisting of one Sub-Inspector, 2 Petty Officers and 13 peons and costing Rs. 1,776 per annum.

Bengal Government letter, dated 15th February 1893, No. 899, S.R.

(*b*) For the entertainment of an additional establishment of 4 Petty Officers, 14 permanent and 12 temporary peons for the Gurubai factory in the Manikpatna Circle at an annual cost of Rs. 2,004 inclusive of the temporary establishment sanctioned in 1891–92 at a cost of Rs. 486.

Bengal Government letter, dated 24th February 1893, No. 1089, S.R.

(*c*) For the employment of an establishment consisting of 1 engine driver, 1 fireman and 1 steersman to work the *Beatrice* recently transferred to the Kendrapara Circle at an annual cost of Rs. 636.

17. Particulars of the total sanctioned subordinate establishments on the rolls as they stood on the 31st March 1893 are given in Appendix A.

PART V.—SEASON, MANUFACTURE AND STOCKS.

Season.

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

Circle.	Year.	Number of days.	Inches of rain.
Balasore	1892	78	43·42
	1891	105	65·80
Basudebur	1892	43	49·75
	1891	91	76·12
Kendrapara	1892	94	56·9
	1891	90	74·00
Machgaon	1892	64	47·07
	1891	65	59·05
Manikpatna	1892	137	44·66
	1891	72	41·08

The season was on the whole very favorable for salt manufacture.

Storms.

* 23	maunds at Sartha.
104	,, at Tua.
35	,, at Gurubai.
162	

19. A severe storm accompanied by heavy rain swept over the province on 9th June and destroyed in all 162 maunds * of unstored salt on the drying grounds, but did not cause any damage to the works, buildings or boats. At the Lake factories the coverings of the heaps were slightly injured, but they were soon repaired.

Period of manufacture and outturn.

20. The following statement shows the dates of commencement and closure of manufacture in the season of 1892 and the quantity of salt manufactured in the several factories of Orissa :—

Factory.	Season.	Description of salt.	DATE OF COMMENCEMENT OF		Date of closing of manufacture.	Quantity manufactured and stored in 1892–93 (official year).
			Manufacture.	Scrapings.		
						MDS.
Sartha	1892 ..	Karkach ..	23rd Nov. 1891.	26th Feb. 1892.	30th May 1892.	14,240
	1891 ..	Do. ..	8th Feb. ,,	3rd May 1891.	27th June 1891.	431
Tua	1892 ..	Do. ..	30th Jan. 1892.	26th Mar. 1892.	31st May 1892.	32,693
	1891 ..	Do. ..	6th Apr. 1891.	1st May 1891.	23rd May 1891.	8,554
Gurubai	1892 ..	Do. ..	26th Mar. 1892.	18th Apr. 1892.	30th May 1892.	20,269
	1891 ..	Do. ..	....	....	....	..

It will be seen that in each of the three factories manufacture was commenced much earlier than in the preceding year. To this and the favorable character of the season above referred to was due the increased outturn in the year under report.

Stocks and issues.

21. 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. Actual Quantity in store.	Wastage remaining to be written off.	Total.	Received in store during the year.* From Manufacturers.	By Importation.	Gain by weighment.	Confiscated salt.	Total.	Total in hand and received.	Expended during the year. Home and Inland consumption.	Wastage written off.	Total expended.	Balance. Actual Quantity in store.	Wastage remaining to be written off.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Local manufacture.															
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Balasore ..	1892-93	..	106	106	† 14,240	..	..	..	14,240	14,346	13,859	237	14,096	140	110
	1891-92	* 501	201	702	† 431	..	..	..	431	1,133	826	201	1,027	..	106
Puri ..	1892-93	36,291	1,540-10	37,831-10	52,962	..	..	..	52,962	90,793-10	67,470	3,415	70,885	‖ 16,998	2,910-10
	1891-92	47,698	10,899	58,597	‡ 8,554	..	..	..	8,554	67,151	18,040	11,279	29,319	§ 36,291	1,541
Total ..	1892-93	36,291	1,646-10	37,937-10	67,202	..	..	..	67,202	105,139-10	81,329	3,652	84,981	17,138	3,020-10
	1891-92	48,199	11,100	59,299	8,985	..	..	..	8,985	68,284	18,866	11,480	30,346	36,291	1,647
Imports from Calcutta (duty-paid).															
Balasore ..	1892-93	..	..	..	..	284,958	..	..	284,958	284,958	284,958	..	284,958	..	..
	1891-92	..	..	..	..	251,971	..	..	251,971	251,971	251,971	..	251,971	..	..
Imports (duty-bearing).															
Nil.															

* This is the quantity taken over by Government from the old Excise licensees of the Sartha factory.
† Government salt at Sartha.
‡ Of this 8,215 maunds were Excise and 339 maunds Government salt, both of which were produced in the Tua factory.
§ This is composed of 12,386 maunds (*including* 339, Government salt) at the Tua factory, 10,771 Excise salt at Timur, 9,494 at Sribuntapur, and 3,640 at Bagkhan gollahs.
‖ This is composed of 1,332 maunds of Government salt at the Gurubai factory, 7,436 maunds of Excise salt at Timur, 4,740 at Sribuntapur and 3,490 at Bagkhar gollahs.

A quantity of 67,202 maunds was taken into store against 8,985 maunds in the year preceding, while 81,329 maunds were sold for home and inland consumption and 3,652 maunds written off as wastage against 18,866 and 11,480 maunds respectively in 1891-92. The large increase in sales was due to increase in the outturn of salt locally manufactured, to the restriction placed on the Ganjám sales up to the middle of May 1892, to an appreciable reduction of prices of excise salt and also to the sales by auction of some excise salt in the Machgaon gollahs for the recovery of the establishment charges remaining unpaid by the licensees. The balance on hand at the end of the year (chiefly excise salt) was 17,138 maunds against 36,291 maunds at the end of 1891-92, the decrease being due to the increase in sales.

	MDS.
1891-92 ..	18,866
1892-93 ..	81,329
Increase ..	62,463

State of stocks in Ganjam and Surla.

22. The following statement shows the state of stocks in Orissa and at the Ganjám and Surla factories from which the province chiefly derives its supply:—

Stocks available in		On 1st April 1892.	On 1st April 1893.
		I. MDS.	I. MDS.
Orissa ..		36,291	17,138
Madras Presidency ..	Ganjam factory ..	20,509	3,65,860
	Surla ..	85,462	3,12,302
Total ..		142,262	6,95,300
		+ 5,53,038	

The supply of salt available at the close of the year was $5\frac{1}{2}$ lakhs of maunds more than that at the beginning. This was due to the large outturn in the Ganjám and Surla factories in the season of 1892, which was very favorable for salt manufacture.

Imports—duty-paid.

23. The quantity of duty-paid salt imported from Calcutta amounted to 2,84,958 against 2,51,971 maunds in the preceding year. The former figure is composed of 2,54,073 maunds imported by sea and 30,885 maunds brought by the East Coast canal. The increase was counterbalanced by the decrease in the imports from Ganjám where, owing to shortness of stocks, the sales were restricted for nearly two months. The figures in the margin show the imports of Liverpool salt into Orissa during the last ten years.

	I. MDS.
1883-84 ..	6,836
1884-85 ..	15,244
1885-86 ..	48,565
1886-87 ..	1,43,397
1887-88 ..	1,88,811
1888-89 ..	1,92,165
1889-90 ..	2,36,690
1890-91 ..	2,84,033
1891-92 ..	2,51,971
1892-93 ..	2,84,958

Imports—duty-bearing.

24. There were no imports of duty-bearing salt in 1892-93.

Sales of locally manufactured and imported salts.

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

Year.	Sales of Locally manufactured Salt.	Salt imported from Calcutta.	Ganjám district.
	I. MDS.	I. MDS.	I. MDS.
1892-93 ..	81,329	2,84,958	† ‡ 337,423
1891-92 ..	18,866	2,51,971	§ ‖ 443,071
Difference ..	+ 62,463	+ 32,987	− 1,05,648
Net decrease ..		− 10,198	

† This is composed of 3,24,659 maunds from the Ganjám factory, 11,944 maunds from the Surla and 820 maunds from the Naupada factories.
‡ Of this quantity, 2,25,452 maunds were declared for Cuttack, 1,02,241 maunds for Puri and 9,730 maunds for the Tributary Mahals.
§ This is composed of 4,05,307 maunds from the Ganjám (Government) factory, 34,886 maunds from the Surla (Excise) factory and 2,878 maunds from the Naupada (Excise) factory.
‖ Of this quantity 2,58,028 maunds were declared for Cuttack, 1,66,995 maunds for Puri and 18,048 maunds for the Tributary Mahals.

The increase in the sale of the locally manufactured salt and in the imports from Calcutta was due to the decrease in the imports from Ganjám consequent upon the restrictions on the inland sales of that factory referred to above. The net decrease as compared with the previous year was due to the falling off in the trade with the Central Provinces which are being supplied with increased quantities of Bombay salt owing to the extension of the Bengal-Nagpur line to Sambulpur, a centre for which large quantities of Ganjám and Surla salts were hitherto taken.

PART VI.—QUALITY OF SALT.

Quality of salt.

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

Particulars.		Insoluble matter. Inorganic.	Insoluble matter. Organic.	Sodium Chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
Madras Presidency.	Ganjám	1·142	0·1[illegible]	94·844	1·818	0·278	..	1·386	0·340
	Surla	1·102	0·140	92·268	3·044	1·673	0·712	1·946	0·546
Orissa (locally manufactured salt).	Sartha	1·250	0·270	93·711	1·897	0·566	..	1·653	0·653
	Gurubai	1·706	0·156	92·717	1·875	0·572	1·540	2·112	0·538
	Tua	0·656	0·966	94·939	1·979	..	0·293	1·417	0·618
Orissa (imported salt).	Liverpool salt purchased at—								
	Basudebpur	0·180	0·130	97·419	0·128	0·507	..	1·196	0·440
	Matipoka	0·150	0·090	97·434	0·128	0·493	..	1·459	0·246
	Pagnagore	0·090	0·130	96·277	0·213	1·490	..	1·692	0·108
	Alba	0·120	0·080	95·977	0·385	0·926	..	1·779	0·738
	Kankka	0·390	0·090	96·915	0·171	0·840	..	1·517	0·077
	Dharmagore	0·300	0·070	96·582	0·171	1·254	..	1·254	0·369
	Sunderpore	0·150	0·080	96·736	0·128	1·154	..	1·254	0·498
	Dhusinhat (retail)	0·630	0·140	96·125	0·171	0·296	..	2·305	0·333
	Dharmapetai	0·200	0·100	96·297	0·128	0·876	..	1·838	0·561
	Aradhi	0·230	0·110	96·356	0·171	0·077	..	2·45[illegible]	0·605
	Bentuligam	0·200	0·090	96·116	0·128	0·048	..	1·750	0·668
	Dhusinhat (wholesale)	0·150	0·080	95·460	0·171	1·617	..	1·779	0·743
	Dhemiagone	0·190	0·070	95·723	0·128	1·420	..	1·779	0·690
	Palasahi	0·320	0·110	96·218	0·171	0·901	..	1·809	0·471

The quality of salt from the Ganjám (Government) factory was fair and better than that from Surla, which is an excise factory. The salt manufactured both at Tua and Gurubai was good. It contained a comparatively large percentage of sodium chloride. Had it not been for the fact that it was scraped from overdense brine and that the condensers were not properly used (the rules on which points could not well be enforced when manufacture was still in its infancy in these factories), the salt would have compared favorably with any factory in the Madras Presidency. One of the samples from Gurubai was, however, dirty and otherwise inferior. The salt manufactured at Sartha was good as compared with that made in the previous year and the Cuttack merchants liked it. The Liverpool salt, as usual, shows generally the highest percentage of sodium chloride.

PART VII.—PRICE OF SALT.

A.—*Wholesale.*

Wholesale price of salt.

27. 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 *ex*-duty. RS. A. P.
Sartha	1892-93 ..	* 0 4 0
	1891-92 ..	0 5 5½
Sribuntapur	1892-93 ..	0 5 2
	1891-92 ..	0 7 9
Timur	1892-93 ..	0 5 8
	1891-92 ..	0 8 2
Bagkhan	1892-93 ..	0 2 0
	1891-92 ..	0 5 2
Tua	1892-93 ..	0 6 1 * 0 4 0
	1891-92 ..	0 8 8
Gurubai	1892-93 ..	* 0 4 0
	1891-92 ..	..

* These prices were of Government salt. There were no excise stocks at Sartha and Gurubai.

As usual the excise licensees demanded high prices which they had, however, to reduce owing to the inferior quality of their salt. Some of their salt was also sold by auction for the recovery of the establishment charges and the price it fetched was low.

B.—*Retail.*

Price of salt in retail markets.

28. A statement showing the average retail prices in selected centres is subjoined :—

STATEMENT showing the retail price of salt sold in certain selected centres of trade in Orissa during the year 1892-93.

Circles.	Centres of trade at which the market price of salt was ascertained.	Source of supply of salt to the centres.	Distance of source of supply to the centres.	Number of Government seers (of 80 tolas) per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.	Average price per seer in 1892-93.	Price per seer as given in Part VII of Administration Report for Orissa for 1891-92.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			MILES.														AS. P.	AS. P.
Balasore ..	Balasore ..	Calcutta	About 200 ..	..	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	1 6	1 7
Basudebpur ..	Bhadrak ..	Do.	,, 240 ..	9·49	9·6	9·14	9·14	..	9·85	9·85	9·85	10·25	..	10·6	..	9·75	1 7⅔	1 8
	Chandballi ..	Do.	,, 300 ..	..	..	..	9·14	..	..	..	9·14	..	..	..	..	9·14	1 9	1 7
Kendrapara	Chandballi ..	Do.	,, 300 ..	10·6	9·14	..	..	..	..	..	..	..	..	..	..	9·9	1 7½	
	Kendrapara ..	Do.	,, 360 ..	10·6	9·14	9·14	9·14	9·85	9·14	9·14	9·14	..	9·14	9·14	9·85	9·4	1 8$\frac{5}{11}$	1 9
		Ganjám	,, 134 ..	10·6	10·6	..	10·6	..	9·14	..	..	9·14	..	..	..	10·05	1 7½	1 6
Machgaon ..	Cuttack ..	Calcutta	,, 400 ..	..	8·76	8·00	9·14	9·14	..	..	9·14	9·14	9·14	9·14	9·14	8·97	1 9¼	1 6
		Ganjám	,, 97 ..	..	10·39	10·6	11·64	11·64	10·6	10·6	10·6	10·97	10·6	10·6	10·6	10·84	1 5$\frac{1}{1}$$\frac{4}{3}$	
		Surla	,, 134 ..	..	9·85	..	..	..	..	..	..	..	..	..	..	9·85	1 7½	
		Sartha	,, 100 ..	..	..	..	..	10·6	..	..	..	..	..	..	..	10·6	1 6	
Manikpatna	Puri ..	Tua, Ganjám and Surla.	40, 70 and about 100.	..	..	10·6	10·6	11·2	11·4	12·0	..	11·4	9·3	10·6	..	10·9	1 6	1 6
	Khorda ..			..	..	10·6	9·14	10·6	10·6	10·6	9·14	10·5	10·6	10·6	10·6	10·3	1 6	1 7
			Average ..	10·32	9·76	9·81	9·99	10·52	10·19	10·47	9·66	10·29	9·90	10·18	10·16	10·03	1 7	1 7

Note.—The Chandballi centre is shown against two circles as it was within the limits of Kendrapara circle until 1st June 1892 and thereafter transferred to Basudebpur circle along with the transfer of the Chandballi tannah.

There were no fluctuations in the prices at Puri and Khoorda owing to the increase in the manufacture at the Lake factories. There was some fall in the prices at Balasore, Bhadrak and Kendrapara and rise in those at Cuttack and Chandballi; the fall in the first three centres was due to larger imports of Liverpool salt than in the year before and the rise in Chandballi and Cuttack to the decrease in the imports from the Ganjám district.

Variations in retail prices.

29. Marked variations in prices at the selected centres are noticed below:—

Balasore.—There was a fall in the price as compared with last year and it was kept up throughout the year.

Bhadrak.—The fall in December and January was more apparent than real and was due to certain mistakes in calculation on the part of the local officers who have been instructed to guard against similar errors in future.

Chandballi.—The fall in April was due to increase in stocks.

Kendrapara.—The fall in the price of Liverpool salt in April, August and March was attributed to large stocks in reserve, and the rise in the retail price of Ganjám salt in September and December to exhaustion of stocks in the merchants' godowns.

Cuttack.—The high prices of the Liverpool salt in May and June and the low prices of the Ganjám salt in July and August are ascribed to the quality of the salt.

Puri and Khoorda.—There was a fall in prices at Puri from August to December and a rise at Khoorda in July and November and at Puri in January. No satisfactory reasons have been assigned for these fluctuations, but the fall in prices is, in the Deputy Commissioner's opinion, attributable to larger quantities of good salt available for sale at the Lake factories, the occasional rise being the result of temporary shortness of stocks in the hands of merchants.

PART VIII.—CONSUMPTION.

Consumption.

30. The subjoined statement shows the sales of locally manufactured salt and of the salt imported from Ganjám and Calcutta during the last 11 years and the consumption per head of the population of Orissa and the Tributary Mahals, adopting the census figures of 1891 and allowing for a normal increase of population at the rate of 10·45 per mille per annum, that is, taking the total population at 5,863,826* persons.

Year.	Sales of locally manufactured salt. Balasore.	Cuttack.	Puri.	Sales of salt imported from Ganjám district.	Calcutta.	Total sales.	Consumption per head.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.
1882-83	172,891	61,874	120,408	335,874	..	691,047	11·10
1883-84	139,106	72,635	214,857	251,269	2,400	680,267	10·84
1884-85	118,566	55,251	316,314	171,971	10,343	672,445	10·63
1885-86	106,707	34,532	329,374	167,410	46,110	684,133	10·73
1886-87	43,238	27,772	164,647	367,904	140,859	744,420	11·59
1887-88	29,335	33,048	120,476	358,292	188,811	729,962	11·36
1888-89	..	1,757	123,758	346,327	192,165	664,007	10·26
1889-90	620	..	80,466	413,165	236,690	730,941	11·20
1890-91	1,908	..	128,664	311,257	284,033	725,862	10·42
1891-92	826	..	18,040	443,071	251,971	713,908	10·12
1892-93	13,859	..	67,470	337,423	284,958	703,710	9·87

31. It will be seen that the rate of consumption per head in the year under report was less than in the preceding year by ·25 lb. This decrease is chiefly to be attributed to the defective state of the law which is now becoming more generally known. No improvement can, therefore, be looked for until the remedies suggested in Mr. Meyer's letter, dated 8th June 1892, No. 309, which are now engaging the attention of the Bengal Government, are adopted. The decrease was also partly due to the scarcity and the consequent rise in the prices of food-grains.

* Population in 1891-92 taken at 5,803,183
Estimated increase in 1892-93 60,643
Total .. 5,863,826

PART IX.—REVENUE AND EXPENDITURE.

Receipts.

32. The total receipts of salt revenue under all heads during the year in Orissa itself amounted to Rs. 2,17,409–11–4 against Rs. 47,686–15–1 in 1891–92 as detailed below:—

District.		Received for Government salt sold for Home and Inland consumption. Duty.	Received for Government salt sold for Home and Inland consumption. Cost price.	Duty on imported salt.	Duty on excise salt.	Miscellaneous receipts.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore ..	1892–93 ..	36,310 8 0	3,707 10 6	..	..	400 10 7	40,418 13 1
	1891–92 ..	2,065 0 0	380 1 10	..	..	540 12 1	2,985 13 11
Cuttack ..	1892–93 ..	..	..	..	..	..	..
	1891–92 ..	..	..	..	..	..	..
Puri ..	1892–93 ..	85,650 0 0	10,065 4 0	..	79,718 0 0	1,557 10 3	1,76,990 14 3
	1891–92 ..	..	..	..	44,372 8 0	328 9 2	44,701 1 2
Total ..	1892–93 ..	1,21,960 8 0	13,772 14 6	..	79,718 0 0	1,958 4 10	2,17,409 11 4
	1891–92 ..	2,065 0 0	380 1 10	..	44,372 8 0	869 5 3	47,686 15 1

From the above statement it will be seen that there is a large increase under all items of receipts. The increase in the receipts on account of the sale of Government salt was commensurate with the development of local manufacture. The large increase under excise duty in the Puri district was due to an increase in sales of excise salt consequent on an appreciable reduction of prices by licensees, and that under miscellaneous receipts represents the establishment charges due from certain excise licensees and realized from them by sale by auction of some of their salt in the Machgaon gollahs.

33. The above figures, however, constitute only a small portion of the real salt receipts of the province—*vide* paragraph 36 *infra*.

34. The total charges of the year amounted to Rs. 1,51,553–2–9* against Rs. 1,33,002–10–9 in 1891–92. The details are given below:—

Expenditure.	1891–92.	1892–93.
	RS. A. P.	RS. A. P.
Salaries of Assistant Commissioners ...	17,456 3 7	15,439 5 1
House rent of Assistant Commissioners.	1,128 11 5	540 0 0
Sarlaries of Inspectors	15,160 12 9	*15,139 7 1
Do. of Assistant Inspectors ...	15,803 0 7	13,177 14 3
Do. of Sub-Inspectors	5,279 10 11	6,610 9 10
Pay of clerks	5,281 9 5	5,313 10 11
Servants and guards	24,388 7 0	26,751 0 8
Temporary establishment	2,611 4 4	7,891 1 4
Medical establishment	...	*461 13 8
Travelling allowance	8,137 13 1	7,846 8 4
Service postage	946 9 0	838 12 6
Service telegrams	271 4 0	333 10 0
Rewards	2,297 6 0	3,750 8 0
Works	22,330 9 1	*21,837 15 1
Rents, rates and taxes	84 0 0	65 13 5
Miscellaneous Revenue contingencies ...	2,156 13 1	3,014 11 8
Do. manufacturing contingencies	9,650 10 9	22,519 10 2
Cost and repair of salt weighing machines	17 13 9	20 10 9
Total ...	1,33,002 10 9	*1,51,553 2 9
Increase ...		*18,550 8 0

* Since revised with reference to later communication received from the Accountant-General.

Details of charges in each district of Orissa are shown in Appendix B.

35. The principal items which call for explanation are those noted in the margin.

1. Salaries of Assistant Commissioners, Inspectors and Assistant Inspectors.
2. House rent of Assistant Commissioners.
3. Salaries of Sub-Inspectors.
4. Pay of servants and guards.
5. Temporary establishment.
6. Rewards.
7. Miscellaneous manufacturing contingencies.

The decrease under the first head was due to the employment of a large number of officers of these classes in the lower grades. The decrease under house rent was due to the saving effected by the purchase of a Government building for the Assistant Commissioner, Chatrapur Sub-Division. The increase under head (3) was due to the employment of officers of this class in the higher grades. The increase under "Servants and guards" was due partly to the increased establishment sanctioned for the Gurubai factory and partly to the entertainment of the full establishment sanctioned for the cutters during the year under report. The increase under "temporary establishment" was due to the refund to the excise licensees of the establishment charges collected from them according to rule 4 (iii b) of the Orissa rules. The increased expenditure under "rewards" was due to the increased detection and to the system of granting special rewards in good cases—*vide* paragraph 52 *infra*. The increase under "miscellaneous manufacturing contingencies" was due to the payment of advances to the *malangis* in the Tua and Gurubai factories and also to the charges incurred in the working of the Sartha factory by hired labour.

Proportion of charges to receipts in 1892–93.

36. Calculating on the principle laid down in paragraph 36 of the last Administration Report, the percentage of charges to receipts for 1892–93 works out to 8·55 per cent.* as shown below:—

	RS.
Revenue realised in Orissa according to paragraph 32 *supra* ...	2,17,410
Duty on salt imported † from Calcutta	7,12,395
Duty on salt imported ‡ from Ganjám	8,43,557
Total ...	17,73,362

The total charges during 1892–93 amount to Rs. 1,51,553–2–9,* which bears to the total revenue above arrived at a ratio of 8·55* against 7·45 per cent. in the preceding year. The increase of 1·10 per cent.* has been explained in paragraph 35 *supra*. As the ratio of charges to receipts in the Madras Presidency for 1892–93 has not yet been ascertained, it is not possible to compare it with the ratio above ascertained for Orissa. It may, however, be stated that the latter is not likely to exceed the figure for Madras which for 1891–92 was 8·8.

PART X.—OFFENCES AGAINST THE SALT LAWS AND RULES.

Quantity of salt attached and confiscated.

37. The statement given below shows the quantity of salt attached, released and confiscated in the saliferous tracts during the last two years. There was an increase both in the number of seizures and in the quantities of salt attached and confiscated, viz., 696 or 112·99 per cent. in the former and about 453 maunds or 136·04 per cent. in the latter. No attached salt was released during the year:—

* Since revised with reference to later communication received from the Accountant-General.

† On 284,958 maunds at Rs. 2–8–0 per maund. ‡ On 337,423 maunds at Rs. 2–8–0 per maund.

Circle.	District.	Under attachment at the close of 1890-91. Number of cases.	Under attachment at the close of 1890-91. Quantity.	ATTACHED. 1891-92. Number of cases.	ATTACHED. 1891-92. Quantity.	ATTACHED. 1892-93. Number of cases.	ATTACHED. 1892-93. Quantity.	RELEASED. 1891-92. Number of cases.	RELEASED. 1891-92. Quantity.	RELEASED. 1892-93. Number of cases.	RELEASED. 1892-93. Quantity.
1	2	3	4	5	6	7	8	9	10	11	12
			M. S. T.		M. S. T.		M. S. T.		M. S. T.		M. S. T.
Balasore ..	Balasore ..	..	..	169	207 23 8⅘	396	393 3 3⅘	..	..	..	..
Basudebpur.	Do. ..	..	..	91	33 5 0	123	47 17 5	..	..	..	..
Kendrapara..	Balasore ..	..	..	9	5 10 6	..	..	..	..	..	..
	Cuttack ..	..	..	70	37 8 5⅘	71	11 22 8	..	..	..	..
	Total ..	..	..	79	42 18 11⅘	71	11 22 8	..	..	..	..
Machgaon ..	Cuttack ..	..	..	251	44 29 13	603	304 26 6⅘	..	..	..	..
	Puri ..	..	..	6	0 25 0	106	27 19 3⅕	..	..	..	..
	Total ..	..	..	257	45 14 13	709	332 15 10	..	..	..	..
Manikpatna.	Puri ..	..	..	20	5 4 14	13	2 0 13	..	..	..	..
Total ..	Balasore ..	..	..	269	245 38 14⅘	519	440 20 8⅘	..	..	..	..
	Cuttack ..	..	..	321	81 38 2⅘	674	316 8 14⅘	..	..	..	..
	Puri ..	..	..	26	5 29 14	119	29 20 0⅕	..	..	..	..
	Total ..	..	..	*616	*333 26 15⅗	1,312	786 9 7⅘	..	..	..	..

Circle.	District.	CONFISCATED. 1891-92. Number of cases.	CONFISCATED. 1891-92. Quantity.	CONFISCATED. 1892-93. Number of cases.	CONFISCATED. 1892-93. Quantity.	Under attachment at the close of 1891-92. Number of cases.	Under attachment at the close of 1891-92. Quantity.	Under attachment at the close of 1892-93. Number of cases.	Under attachment at the close of 1892-93. Quantity.
		13	14	15	16	17	18	19	20
			M. S. T.		M. S. T.		M. S. T.		M. S. T.
Balasore ..	Balasore ..	169	207 23 8⅘	396	393 3 3⅘	..		..	
Basudebpur ..	...	89	32 28 8	120	47 2 5	2	0 16 8	3	0 15 0
Kendrapara..	Balasore ..	9	5 10 6	...	...	..	..	..	..
	Cuttack ..	70	37 8 5⅘	69	11 12 8	..	..	2	0 10 0
	Total ..	79	42 18 11⅘	69	11 12 8	..	..	2	0 10 0
Machgaon ..	Cuttack ..	250	44 19 13	595	290 12 14⅗	1	0 10 0	8	14 13 8⅗
	Puri ..	6	0 25 0	98	20 20 3⅕	..	..	8	0 39 0
	Total ..	256	45 4 13	693	316 33 1⅗	1	0 10 0	16	15 12 8⅗
Manikpatna..	Puri ..	20	5 4 14	13	2 0 13	..	..	..	..
Total ..	Balasore ..	267	245 22 6⅘	516	440 5 8⅘	2	0 16 8	3	0 15 0
	Cuttack ..	320	81 28 2⅘	664	301 25 6⅗	1	0 10 0	10	14 23 8⅗
	Puri ..	26	5 29 14	111	28 21 0⅕	..	..	8	0 39 0
	Total ..	*613	*333 0 7⅗	1,291	770 11 15⅘	3	0 26 8	21	15 37 8⅗

N.B.—Undetected scrapings are excluded from this statement as no quantities can be attached to such cases.

* Revised figures.

The figures shown in columns 5 and 7 include cases treated as undetected owing to the absence of sufficient evidence of manufacture to justify arrests. Excluding the latter, the number of cases in which arrests were made both on house search and in the open stands as follows :—

Circles.	1891-92.	1892-93.
Balasore	139	209
Basudebpur	79	117
Kendrapara	77	59
Machgaon	235	612
Manickpatna	14	7
Total ...	544	1,004

Seizures and unsuccessful searches.

38. The statement below compares the number of seizures and the number of unsuccessful searches during the year :—

Circles.	District.		Number of seizures.	Number of unsuccessful searches.	Percentage of unsuccessful searches to seizures.
1	2		3	4	5
Balasore	Balasore ..	1892-93	396	46	11·6
		1891-92	169	18	10·6
Basudebpur	Do. ..	1892-93	123	..	..
		1891-92	91	21	23·07
Kendrapara	Do. ..	1892-93	..	..	..
		1891-92	9	..	..
	Cuttack ..	1892-93	71	3	4·2
		1891-92	70	..	..
	Total ..	1892-93 ..	71	3	4·2
		1891-92 ..	79	..	..
Machgaon	Cuttack ..	1892-93	603	14	2·3
		1891-92	251	3	1·1
	Puri ..	1892-93	106	11	10·3
		1891-92	6	..	..
	Total ..	1892-93 ..	709	25	3·5
		1891-92 ..	257	3	1·1
Manikpatna	Puri ..	1892-93	13	8	61·5
		1891-92	20	10	50
	Balasore ..	1892-93	519	46	8·8
		1891-92	269	39	14·5
	Cuttack ..	1892-93	674	17	2·5
		1891-92	321	3	0·9
	Puri ..	1892-93	119	19	15·9
		1891-92	26	10	38·4
	Grand total ..	1892-93 ..	1,312	82	6·2
		1891-92 ..	616	52	8·4

It is satisfactory to note that the Basudebpur Circle which in 1891-92 was the worst in this respect does not show even a single case of unsuccessful search in the year under report. The attention of the local officers has been drawn to the abnormally high proportion of unsuccessful searches to seizures in the Manikpatna Circle.

Details of institution of salt cases.

39. Appendix C shows the details of the salt cases instituted in 1891-92 and 1892-93. Six hundred and fifty cases were instituted against 381 in the year before, showing an increase of 269, distributed over all the circles except Kendrapara and Manikpatna where the number of seizures showed a decrease. The number of persons apprehended also increased from 404 to 709.

Cases reported for offences against the Salt Laws.

40. The following table shows the number of cases and persons reported for offences against the Salt Laws in Orissa and the manner in which they were disposed of during the year :—

Circle.		Pending on March 31, 1892, and since reported up to March 31, 1893.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by Department. I. Infirm persons, pregnant woman and children.		II. For possessing less than 1 seer of contraband salt and less than 5 seers of salt-earth.		III. On proof of ignorance or inadvertance.		IV. For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	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
Balasore	1892-93	678	230	..	..	1	1	..	..	2	2	3	3	206	227	209	230
	1891-92	689	152	3	3	9	9	..	..	..	..	12	12	127	140	139	152
Basudebpur	1892-93	578	121	..	..	6	6	..	..	4	4	10	10	107	108	117	118
	1891-92	618	79	..	..	13	13	..	..	..	..	13	13	64	64	77	77
Kendrapara	1892-93	161	63	3	3	4	4	..	..	1	1	8	8	51	55	59	63
	1891-92	239	77	2	2	..	..	..	..	..	..	2	2	75	75	77	77
Machgaon	1892-93	905	619	80	80	250	255	..	..	2	2	332	337	280	281	612	618
	1891-92	393	235	9	9	120	120	..	..	..	..	129	129	105	105	234	234
Manickpatna	1892-93	182	7	..	..	1	1	..	..	..	..	1	1	6	6	7	7
	1891-92	221	14	..	..	3	3	..	..	1	1	4	[illegible]	10	10	14	14
Total	1892-93	(a) 2,504	(a) 1,040	83	83	262	267	..	..	9	9	354	359	650	677	1,004	1,036
	1891-92	(b) 2,160	557	14	14	145	145	..	..	1	1	160	16[illegible]	381	394	541	554

Circle.		DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Undetected cases, scrapings registered up to December 31, 1892, written off.	Total (including undetected scrapings, &c.).		Balance remaining for disposal on March 31, 1893.		DISPOSAL BY MAGISTRACY. Pending trial on March 31, 1892, and sent for trial up to March 31, 1893.		Convicted.		Acquitted.		Balance remaining for disposal on March 31, 1893.	
		Cases.	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
Balasore	1892-93	437	646	230	32	..	210	231	168	185	39	43	(d) ..	..
	1891-92	383	522	152	167	..	128	149	119	130	4	14	(e) 4	4
Basudebpur	1892-93	424	541	118	37	3	107	108	100	101	7	7	..	..
	1891-92	321	398	77	220	2	64	64	64	64	..	..	..	..
Kendrapara	1892-93	82	141	63	20	..	59	63	47	47	10	14	2	2
	1891-92	117	194	77	45	..	75	75	67	67	..	..	8	8
Machgaon	1892-93	254	(c) 867	619	38	..	300	301	273	273	11	12	16	16
	1891-92	78	312	234	81	1	106	106	86	86	..	..	20	20
Manickpatna	1892-93	149	156	7	26	..	6	6	..	..	6	6	..	..
	1891-92	180	194	14	27	..	10	10	9	9	1	1	..	..
Total	1892-93	1,346	(c) 2,351	1,037	353	3	682	709	588	606	73	82	(d) 18	18
	1891-92	1,079	1,620	554	540	3	383	404	345	356	5	15	(e) 32	32

(a) This includes 540 cases and 3 persons pending on 1st April 1892.
(b) This includes 294 cases pending on 1st April 1891.
(c) Including 1 case and 1 person written off.
(d) Exclusive of 3 cases in which 3 persons died before trial.
(e) Exclusive of 1 case in which the accused died before trial.

Increase in detection.

41. Excluding cases of simple scrapings, the comparison of detection with the previous year stands as below:—

Circles.	Year.	Reported during the year. Cases.	Persons.	Difference. Cases.	Persons.
Balasore	1892-93	511	230	— 98	+ 78
	1891-92	609	152		
Basudebpur	1892-93	358	119	— 157	+ 40
	1891-92	515	79		
Kendrapara	1892-93	116	63	— 60	— 14
	1891-92	176	77		
Machgaon	1892-93	824	618	+ 453	+ 383
	1891-92	371	235		
Manikpatna	1892-93	155	7	— 178	— 7
	1891-92	195	14		
Total	1892-93	1,964	1,037	+ 98	+ 480
	1891-92	1,866	557		

There was thus an increase of 98 cases reported and 480 persons arrested. The increase in cases is confined solely to Machgaon and is due to the pressure brought to bear upon the preventive force during the Commissioner's and Deputy Commissioner's tour through the province. The other circles show a decrease which is attributed partly to diminished crime and partly also to the non-formation of saline efflorescence in the swamps owing to the heavy and unseasonable rains in the last quarter.

Smuggling from Midnapur.

42. The question of smuggling from Midnapur into the adjoining district of Balasore received attention from the Midnapur authorities this year. The Assistant Commissioner has also been ordered to visit the borders and make personal inquiries as regards the illicit manufacture in the district, but no tangible improvement can be looked for until the manufacture for so-called home consumption is stopped as has been repeatedly recommended.

Releases.

* *Vide* columns 4–11 of the statement above referred to.

43. Of the 1,037 persons dealt with during the year (*vide* column 20 of the statement given in paragraph 40 *supra*), 359 or 34·62 per cent. were released by the department with a warning. Of these, 83 or 8 per cent. were released under Head I,* 267 or 25·74 per cent. under Head II,* and 9 or ·87 per cent. under Head IV.* The large percentage of releases under Head II is due to manufacture for domestic consumption being rife and to the extra leniency shown to the people in the Cuttack district on account of scarcity during the greater part of the year.

Cases reported by police.

44. The number of cases reported by the police was as follows:—

Circle.	1891-92. Cases.	Persons.	1892-93. Cases.	Persons.
Balasore ...	1	1	14	14
Basudebpur ...	3	3	18	18
Machgaon ...	...	...	25	26
Total ...	4	4	57	58

The Deputy Commissioner reports that Messrs. Guise and Parish were always anxious to co-operate with the salt officers and that they had instructed their subordinates to exert themselves in the detection of cases which accounts for the large increase in the number of cases reported by them during the year under report.

45. There were also a few cases in which searches had to be abandoned owing to the late or non-attendance of the subordinate police staff:—

5 in the Balasore,
2 in the Kendrapara, and
5 in the Machgaon circles.

Of these, the worst cases were reported to the District Superintendent of Police and the persons responsible were adequately punished, one choukidar in Kendrapara having been fined Rs. 10 and dismissed for the failure.

Convictions and acquittals.

46. Of the 709 persons sent for trial (*vide* column 24 of the same statement), 606 or 85·4 per cent. were convicted, 82 or 11·56 per cent. acquitted, 3 died before trial and 18 or 2·54 per cent. were pending disposal at the close of the year. The proportion of acquittals to convictions was 13·53 per cent. against 4·21 last year, the increase being due to the defects in the law and the attitude of the magistracy. All the 6 cases sent for trial in the Manikpatna Circle were acquitted on the ground that there was no direct evidence of the manufacture of earth-salt although the accused were found in possession of earth-salt, brine and other materials for the manufacture of earth salt.

Punishments.

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

Circle.	Year.	Incidence of fine.	Incidence of substantive imprisonment.
		RS. A. P.	DAYS.
Balasore	1892-93	9 4 1	13⅔
	1891-92	9 15 0	61
Basudebpur	1892-93	10 1 10	15
	1891-92	9 10 3	..
Kendrapara	1892-93	7 14 10	2
	1891-92	10 0 7	..
Machgaon	1892-93	2 1 6	1½
	1891-92	2 9 4	29
Manikpatna	1892-93	..	..
	1891-92	6 0 0	18

The punishments were generally adeqatue except in the Machgaon Circle where they still continued to be non-deterrent. The attention of the Bengal Board was drawn to this and it is hoped that the instructions issued thereupon to the District Magistrates by the Commissioner of Orissa will have the desired effect.

Removals of salt-earth.

48. The estimated quantities of salt-earth reported as removed in each circle are given below :—

Circle.	Year.	MDS.	S.	T.
Balasore	1892-93	679	11	0
	1891-92	2,321	38	40
Basudebpur	1892-93	227	37	0
	1891-92	3,065	3	31
Kendrapara	1892-93	82	2	0
	1891-92	127	32	40
Machgaon	1892-93	295	6	40
	1891-92	87	11	40
Manikpatna	1892-93	32	13	40
	1891-92	65	25	20
Total	1892-93	1,316	30	0
	1891-92	5,667	26	11

The Deputy Commissioner considers that the decrease in removals in all the circles except Machgaon shows that owing to more efficient supervision there was not such wholesale illicit manufacture as in the previous years; this may be true, after a fashion, but there is no reason to think that the revenue has been any the less defrauded than it has been in previous years by numberless small removals.

Classification of offences.

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.				III. Possession of salt earth.			
		With evidence of manufacture.											
		Released by department.		Sent for trial.		Released by department.		Sent for trial.		Released by department.		Sent for trial.	
		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
Balasore	1892-93	..	..	..	..	..	..	61	62	..	..	12	14
	1891-92	..	..	..	..	1	1	66	79	7	7	37	37
Basudebpur	1892-93	..	..	..	..	1	1	24	25	5	5	54	54
	1891-92	..	..	..	..	2	2	4	4	9	9	58	58
Kendrapara	1892-93	..	..	..	..	4	4	12	16	3	3	35	35
	1891-92	..	..	..	..	..	..	..	..	2	2	72	72
Machgaon	1892-93	..	..	..	..	91	91	78	78	90	95	105	105
	1891-92	..	..	..	..	..	..	..	..	57	57	64	64
Manikpatna	1892-93	..	..	..	..	1	1	4	4	..	..	2	2
	1891-92	..	..	..	..	1	1	10	10	3	3	..	..
Total	1892-93	..	..	..	..	97	97	179	185	98	103	208	210
	1891-92	..	..	..	..	4	4	80	93	78	78	231	231

Circle.		IV. Possession of brine.				V. Other offences against Salt Laws.				Total.			
		With evidence of manufacture.											
		Released by department.		Sent for trial.		Released by department.		Sent for trial.		Released by department.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		14	15	16	17	18	19	20	21	22	23	24	25
Balasore	1892-93	3	3	133	151	..	..	..	..	3	3	206	227
	1891-92	4	4	24	24	..	..	..	..	12	12	127	140
Basudebpur	1892-93	3	3	10	10	1	1	..	..	10	10	107	108
	1891-92	2	2	2	2	..	..	..	..	13	13	64	64
Kendrapara	1892-93	1	1	4	4	..	..	..	..	8	8	51	55
	1891-92	..	..	3	3	..	..	..	..	2	2	75	75
Machgaon	1892-93	151	151	97	98	..	..	..	..	332	337	280	281
	1891-92	72	72	41	41	..	..	..	..	129	129	105	105
Manikpatna	1892-93	..	..	..	..	..	..	..	..	1	1	6	6
	1891-92	..	..	..	..	..	..	..	..	4	4	10	10
Total	1892-93	158	158	244	263	1	1	..	..	354	359	650	677
	1891-92	78	78	70	70	..	..	..	..	160	160	381	394

There was evidence of manufacture in all the cases charged, but in several instances the Magistrates acquitted cases in which the circumstantial evidence was sufficient to secure conviction but where there was no *direct* evidence of manufacture. The case classed under Head V was one in which a saltish stuff by the name of jabòkkas or soda ash was seized and sent up for chemical analysis.

Illegal arrests.

Basudebpur	3
Kendrapara	1
Machgaon	1

50. There were 5 cases of illegal arrests against none in the previous year. Of these, 2 were made by the officers of the department who were suitably dealt with and 3 in the Basudebpur Circle by an outsider (an ex-peon) who was not interfered with as it was considered to be the interest of persons arrested to take steps against him.

51. There were 7 * cases of assault committed on the departmental officers while in the execution of their duty against the same number last year. These cases were successfully prosecuted and convictions were secured, though in one case the judgment of the lower court was reversed on appeal.

Assaults.

* Balasore	3
Basudebpur	1
Kendrapara	3

Rewards.

	RS.	A.	P.
Balasore ..	1,739	14	0
Basudebpur ..	927	8	0
Kendrapara ..	341	3	0
Machgaon ..	740	7	0
Manikpatna ..	1	8	0
Total ..	3,750	8	0

52. A sum of Rs. 3,750-8-0 was granted as rewards during the year against Rs. 2,297-6-0 in 1891-92. The increased expenditure under this head is due to the increase in detection and the system of granting special rewards in good cases.

PART XI.—MISCELLANEOUS.

Test-weighments.

53. Thirty-five † heaps of salt were stored and 31 sold during the year. Of the former, 4 were tested by re-storage—1 by the Assistant Commissioner and 3 by Inspectors. The Circle officers and their assistants personally stored 33 heaps. The remaining 2 heaps were stored by Sub-Inspectors in the Manikpatna Circle. Besides the above tests, 5 heaps of the old licensees' salt were re-stored.

† 12 at Sartha.
23 at Tua and Gurubai
35

Employment of local malangis.

54. All the men employed in salt manufacture (657 in number) were local men. Of these, 32 were Telugus who are really as much *malangis* as any of the Uriya residents.

Crime among the malangi population.

55. *Five malangis* were arrested for illicit manufacture of salt in the Basudebpur Circle and were all convicted. There were no cases of illicit manufacture by malangis in the other circles of the Balasore Sub-Division though strict enquiries were made by the Inspectors into the antecedents of each culprit arrested and taken before them.

There were also 4 cases of thefts of salt from platforms and pans committed by the malangis in the Manikpatna Circle, but in only one was the accused detected and convicted.

56. Mr. Crole is glad to be able to place on record his recognition of the generally satisfactory work rendered by the Salt Department in Orissa during the period under review in the face of many difficulties and discouragements and in the absence of those legislative powers for the adequate protection of the revenue which have been often recognized as indispensable but which remain still ungranted. The labours of Mr. Acting Assistant Commissioner Simpson and those acting under him in the establishment of the new factories on the Chilka lake are deserving of great praise.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE), MADRAS,
Dated 20th June 1893.

(Signed) L. M. WYNCH,
Ag. Secretary to the Commissioner of
Salt, Abkári and Separate Revenue.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX A.

STATEMENT showing the sanctioned strength of the subordinate establishments of the Salt Department in Orissa on 31st March 1893.

Factory, preventive, &c.	Details of establishment.	Assistant Commissioner, Balasore Sub-Division.	Assistant Commissioner, Chatrapur Sub-Division.	Balasore Circle.	Basudebpur Circle.	Kendrapara Circle.	Machgaon Circle. (f)	Manikpatna, Circle (f)	Total.
	Assistant Commissioner's 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
	Duffadars on Rs. 10	(a) 2	1	..	..	..	..	..	3
	Peons on Rs. 8	(b) 3	(b) 3	..	..	..	..	..	6
	Do. on Rs. 7	(c) 8	2	..	..	..	..	..	10
	Massalchi on Rs. 6	1	1	..	..	..	..	..	2
	Total ..	18	11	..	..	..	..	..	29
	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
Factory establishment. Permanent.	Clerks on Rs. 30	..	..	1	1	1	1	1	5
	Do. on Rs. 25	..	..	..	1	..	1	1	3
	Jamadar on Rs. 15	..	..	..	..	..	..	1	1
	Do. on Rs. 12	..	..	..	..	1	1	2	4
	Duffadars on Rs. 10	..	..	(a) 1	..	1	..	3	5
	Do. on Rs. 9	..	..	..	..	..	2	5	7
	Peons on Rs. 8	..	..	2	3	12	8	7	32
	Do. on Rs. 7	..	..	9	4	..	3	16	32
	Do. on Rs. 6	..	..	4	5	..	5	29	43
	Total ..	..	..	17	14	15	21	65	132
Factory establishment. Temporary for 4 months.	Sub-Inspectors	..	..	1	1	..	..	..	2
	Clerk on Rs. 10	..	..	..	..	..	..	1	1
	Duffadar on Rs. 10	..	..	..	1	..	..	..	1
	Do. on Rs. 9	..	..	1	1	..	..	..	2
	Peons on Rs. 6	..	..	9	12	..	..	20	41
	Total ..	..	..	11	15	..	..	21	47
Factory establishment.	Temporary for 6 months—Peons on Rs. 6	..	..	..	..	..	..	12	12
Factory establishment. Temporary for 8 months.	Duffadars on Rs. 10	..	..	..	1	..	..	..	1
	Do. on Rs. 9	..	..	1	..	..	..	..	1
	Peons on Rs. 6	..	..	6	6	..	..	..	12
	Total ..	..	..	7	7	..	..	..	14
Preventive establishment. Permanent.	Sub-Inspectors	..	..	1	1	2	2	2	8
	Engine-driver on Rs. 30	..	..	..	..	1	..	..	1
	Fireman on Rs. 15	..	..	..	..	1	..	..	1
	Jamadars on Rs. 15	..	..	1	..	1	2	2	6
	Do. on Rs. 12	..	..	1	..	2	1	1	5
	Duffadars on Rs. 10	..	..	(d) 2	(d) 2	1	2	2	9
	Do. on Rs. 9	..	..	..	2	2	2	2	8
	Peons on Rs. 8	..	..	6	3	(g) 10	10	9	37
	Do. on Rs. 7	..	..	(e) 13	(c) 13	14	16	13	69
	Do. on Rs. 6	..	..	11	8	19	21	16	75
	Total ..	..	..	35	29	53	56	46	218
Preventive establishment. Temporary.	Sub-Inspector	..	..	1	..	..	..	..	1
	Duffadars on Rs. 9	..	..	2	..	..	..	..	2
	Peons on Rs. 8	..	..	2	..	..	..	..	2
	Do. on Rs. 7	..	..	5	..	..	..	..	5
	Do. on Rs. 6	..	..	6	..	..	..	(f) 1	7
	Total ..	..	..	16	..	..	..	1	17
	Total cost per annum for 1892-93	2,892	2,268	13,265	12,746	13,128	15,460	22,444	82,248
	Do. for 1891-92	2,892	2,268	13,298	12,748	12,492	15,480	20,926	80,094
	Increase	..	..	..	..	+ 636	..	+ 1,516	2,154

(a) Includes 1 duffadar sanctioned for the cutter (vide Mr. Horne's letter, No. 243, dated 6th June 1891, to the Board of Revenue, Lower Provinces).
(b) One of these is a *mochi*.
(c) Includes 6 peons sanctioned for the cutter.
(d) Includes 1 duffadar sanctioned for the cutter.
(e) *Ferryman.*
(f) Excludes platform establishments.
(g) Includes one steersman for the steam launch *Beatrice*.

APPENDIX B.

STATEMENT showing the details of charges in each district of Orissa for 1892-93.

Particulars.	Balasore. RS. A. P.	Cuttack. RS. A. P.	Puri. RS. A. P.	Total. RS. A. P.
Salaries of Assistant Commissioners	* ..	9,990 14 11	5,448 6 2	15,439 5 1
House-rent of Assistant Commissioners	..	540 0 0	..	540 0 0
Salaries of Inspectors	7,320 11 4	† 2,518 11 9	5,300 0 0	† 15,139 7 1
Do. of Assistant Inspectors	4,998 10 4	5,698 2 0	2,481 1 11	13,177 14 3
Do. of Sub-Inspectors	1,015 13 6	1,747 10 4	3,847 2 0	6,610 9 10
Pay of Clerks	694 0 6	2,550 0 1	2,069 10 4	5,313 10 11
Servants and guards	8,490 14 6	10,263 7 6	7,996 10 8	26,751 0 8
Medical establishment	..	..	† 461 13 8	† 461 13 8
Temporary establishment	1,955 7 9	1,217 8 4	4,718 1 3	7,891 1 4
Travelling allowance	2,425 8 0	3,018 11 8	2,402 4 8	7,846 8 4
Service postage	78 12 0	498 9 0	261 7 6	838 12 6
Do. telegram	25 7 0	180 7 0	127 12 0	333 10 0
Rewards	2,667 6 0	1,081 10 0	1 8 0	3,750 8 0
Works	666 10 6	† 9,944 5 2	10,226 15 5	† 21,837 15 1
Rents, rates and taxes	7 12 5	4 11 0	54 0 0	65 13 5
Miscellaneous revenue contingencies	1,711 2 6	487 5 3	815 9 11	3,014 11 8
Do. manufacturing contingencies ..	2,442 14 1	392 4 0	19,684 8 1	22,519 10 2
Cost and repair of machines	10 13 0	..	9 13 9	20 10 9
Total ..	35,511 15 5	† 50,134 6 0	† 65,906 13 4	† 1,51,553 2 9

* The pay of the Assistant Commissioner, Balasore Sub-Division, whose charge comprises the whole of the Balasore and Cuttack districts and also a portion of the Puri district cannot be apportioned among these districts. Hence it is shown *in toto* under one of the districts, viz., Cuttack.

† Since revised with reference to later communication received from the Accountant-General.

APPENDIX C.

COMPARATIVE statement showing the number of cases instituted for offences against the Salt Laws in Orissa in 1891-92 and 1892-93.

Circles.	Description of cases.	1891-92. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realised. RS. A. P.	Amount disbursed to informers and apprehenders. RS. A. P.
1	2	3	4	5	6	7	8	9	10	11
Balasore ..	Illicit manufacture of salt, section 9 of Act XII of 1882.	1	127	128	149	130	14	4	1,183 0 0	1,052 2 0
Basudebpur .		..	64	64	64	64	(a) 1	..	617 0 0	461 6 0
Kendrapara .		..	75	75	75	67	..	8	672 8 0	522 14 0
Machgaon .		1	105	106	106	86	..	20	212 0 0	200 0 0
Manikpatna .		..	10	10	10	9	1	..	30 0 3	61 0 0
	Total ..	2	381	383	404	356	(a) 16	32	2,714 8 3	2,297 6 0

Circles.	Description of cases.	1892-93. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realised. RS. A. P.	Amount disbursed to informers and apprehenders. RS. A. P.	Increase of cases.	Decrease of cases.
		12	13	14	15	16	17	18	19	20	21	22
Balasore ..	Illicit manufacture of salt, section 9 of Act XII of 1882.	4	206	210	231	185	(b) 46	..	1,527 4 0	1,739 14 0	82	..
Basudebpur .		..	107	107	108	101	7	..	971 0 0	927 8 0	43	..
Kendrapara .		8	51	59	63	47	14	2	222 0 0	341 3 0	..	16
Machgaon .		20	280	300	301	273	12	16	404 13 3	740 7 0	194	..
Manikpatna .		..	6	6	6	..	6	..	..	1 8 0	..	4
	Total ..	32	650	682	709	606	(b) 85	18	3,125 1 3	3,750 8 0	319	20
	Net increase ..	..	..	..	..	..	..	..	..	..	299	..

(a) Includes 1 person who died before trial.

(b) Includes 3 persons who died before trial.

GOVERNMENT ORDER, 24TH JANUARY 1894, No. 64, R.D.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 25th August 1893, No. 380 :—

Resolution—dated 25th August 1893, No. 380.

The Board begs to submit to Government its report on the administration of the Salt Revenue in the Madras Presidency and in Orissa for 1892–93.

2. A copy of the Salt Administration Report for Orissa for 1892–93 has already been submitted to the Board of Revenue, Lower Provinces. For facility of reference, however, it has been printed as an appendix to the report herewith submitted.

(True Extract.)

(Signed) W. O. HORNE,
Acting Secretary.

ORDER—dated 24th January 1894, No. 64, Revenue.

Separate Revenue No. 11.
Salt.

With the foregoing Proceedings, the Board of Revenue submits its report on the administration of the salt revenue in this Presidency for the year ending 31st March 1893. The report has been submitted with commendable punctuality, and as it gives a full and detailed account of the transactions of the year, a brief notice of the salient features of the year's administration will suffice. With reference to G.O., dated 22nd January 1894, No. 49, the Board will consider the possibility of curtailing this administration report.

2. *Establishments.*—The sanctioned strength of the subordinate establishments at the close of the year was 9,744 officers and men, costing Rs. 15,62,612 per annum, being an increase of 680 in numbers and of Rs. 99,522 in cost as compared with the previous year. This increase was mainly due to extensions of the tree-tax license-fee system, to certain improvements effected in the management of the abkári revenue of the Gódávari district, to the opening of certain new factories for the accumulation of reserve stocks of Government salt, and to the revision of establishments in certain circles of the Presidency.

The Government regrets to note that the number of punishments inflicted on the officers and men of the department increased during the year, the percentage of punishments to the total strength of the establishments having amounted to 35·22 against 30·37 in 1891–92. It is stated that 19 appeals were presented to the Board of Revenue against punishments imposed by subordinate officers, and that in all but four of them the decision of the lower authorities was confirmed. This doubtless shows that the punishments were awarded after careful consideration; but at the same time the large increase in the number of punishments and the large number of resignations, which also increased during the year, show that the work in the department is becoming harder and that service therein is less popular than before.

3. *Factories and Depôts.*—The number of factories worked under the Excise system was 47 against 49 in the previous year, the decrease being due to the absence of manufacture in the Manginapudi and Tuticorin factories. It is stated that the absence of manufacture in the former factory was due to the inability of the licensees to find the necessary funds for carrying on manufacture after they had closed their connection with the capitalists at the beginning of the season, and that in the latter factory it was due to the fact that the stock in hand was large at the beginning of the year. The number of factories worked for sale to Government was 17 as in the previous year. Two new extensions were worked for the first time in the year under review for the accumulation of reserve stocks of Government salt, but as a set-off against this addition, there was no manufacture in the Chinna Ganjám factory, as the licensees were unwilling to work on account of the small quantity of salt ordered to be manufactured for the season, and no arrangements were made for collecting salt from the Panchakali swamp as it was under contemplation to abandon the depôt at that place. The total cultivable area of the salt pans was 13,809 acres on 1st April 1893, showing a net increase of 43 acres as compared with the previous year, and of this area, 12,408 acres or nearly 90 per cent. were worked in the year under review.

There was manufacture at Vaippár (see Appendix C).

4. *Season, Manufacture and Storage.*—The season was favorable for salt manufacture in the four northern sub-divisions, while in the four southern sub-divisions incessant rain in the months of June, July and August retarded manufacturing operations and caused serious damage to salt awaiting storage. The total quantity of salt manufactured amounted to 92,44,450 maunds, being a decrease of 4,88,908 maunds or 5 per cent. as compared with the previous year. This decrease was the net result of an increase of 85,526 maunds in the outturn of Government salt and of a decrease of nearly 5¾ lakhs of maunds in that of excise salt. This large falling off in the production of excise salt was due to the absence of manufacture in the Manginapudi and Tuticorin factories which together turned out more than 3¼ lakhs of maunds during the season of 1891 and to the generally unfavorable character of the season in the southern sub-divisions referred to above. It was partly due also to the unwillingness of the licensees in the Chingleput factories to further increase their already abundant stocks.

5. *Stocks and Issues.*—The year opened with a stock of salt equivalent to 20 months' supply and closed with one sufficient to meet a little more than 23 months' demand. The subjoined statement shows that stocks have doubled during the last five years:—

Sub-divisions.	Number of months for which the stocks on 1st April 1889 were expected to last.	Number of months for which the stocks on 1st April 1890 were expected to last.	Number of months for which the stocks on 1st April 1891 were expected to last.	Number of months for which the stocks on 1st April 1892 were expected to last.	Number of months for which the stocks on 1st April 1893 were expected to last.
Chatrapur	6·8	6·5	6·0	2·1	13·9
Chicacole	16·1	21·7	20·6	19·5	29·4
Cocanada } Masulipatam }	17·4	22·4	23·4	20·9	18·2 25·9
Nellore	8·9	13·3	15·3	21·6	20·3
Chingleput	9·5	13·8	22·0	34·6	38·7
Negapatam	9·2	6·1	10·0	11·5	9·0
Tinnevelly	12·1	17·0	13·7	15·0	18·3
Total ..	12·7	14·2	16·7	20·5	23·2

The net increase of 2½ months' supply in the total stock was principally contributed by the Chatrapur, Chicacole and Chingleput sub-divisions, in the first two of which large stocks were accumulated owing mainly to the exceptionally favorable character of the season, while in the Chingleput sub-division, though the quantity manufactured was considerably less than in the previous year, it was much in excess of the quantity expended during the year. Including the quantity in store at the beginning of the year the quantity of home made salt available for consumption amounted to nearly 209·32 lakhs of maunds against 192 lakhs of maunds in the previous year, being an increase of 9 per cent. Including also the salt imported from Bombay which amounted to a little more than 12½ lakhs of maunds, the total quantity available during the year was about 222 lakhs of maunds, of which 84·69 lakhs were issued, leaving a balance at the end of the year of 133 lakhs of maunds exclusive of wastage remaining to be written off. The issues for home and inland consumption amounted to 81·57 lakhs of maunds, being a decrease of about 28,000 maunds as compared with 1891–92. The subjoined statement shows the issues for home and inland consumption of Government, excise and imported salt during the last six years:—

Years.	Excise salt.	Government salt.	Imported salt.	Total.
	MDS.	MDS.	MDS.	MDS.
1887–88	57,06,634	9,05,396	10,88,694	77,00,724
1888–89	58,80,695	7,47,480	11,20,047	77,48,222
1889–90	59,33,364	8,68,641	12,20,461	80,22,466
1890–91	58,87,709	7,70,887	12,64,872	79,23,468
1891–92	58,09,915	9,99,830	13,75,650	81,85,395
1892–93	59,06,030	9,87,343	12,64,081	81,57,454

It will be seen from the above statement that there was an increase of about a lakh of maunds in the issues of excise salt and a decrease of more than a lakh in those of imported salt. In the previous year's report the Board stated, in explanation of the increase in the quantity of imported salt during that year as compared with 1890–91, that it was due to the successful competition of Bombay salt with the Madras article in the local markets owing to the comparative lightness of the former. The decrease in the imports during the year under review is stated to be due to the unusually heavy south-west monsoon which closed the West Coast ports for a longer period than usual. The Board states in paragraph 86 of the report that "steps are being taken to ascertain whether it is not possible to produce light salt consistent with chemical purity and that the attention of all officers of the department have been drawn to the subject."

6. *Government Extensions.*—In paragraphs 73–77 of the report the Board describes the working of the extensions opened by Government for the accumulation of reserve stocks of salt in view to preventing any undue rise in price. It is observed that satisfactory progress has been made in the accumulation of the reserves, the total quantity in store on the 31st March 1893 having amounted to 13·15 lakhs of maunds or about 42 per cent. of the quantity (31·50 lakhs of maunds) ordered to be accumulated in paragraph 11 of G.O., dated 12th August 1891, No. 736. There was no necessity during the year to place on the market any portion of the reserve stock as prices were, with a few exceptions, moderate everywhere. In the Penuguduru extension a small quantity (8,535 maunds) of the reserve was ordered to be sold as it was reported that the salt which was stored in 1889 had deteriorated by long keeping.

As directed by the Government of India in paragraph 4 of its letter, dated 2nd December 1891, No. 4811, notice was given in the year under review to all excise manufacturers that in the event of the measures now under trial not proving sufficient to effect the desired result, the Government will either enter into direct competition with excise manufacturers in the sale of salt in the market, or, if necessary, stop excise manufacture altogether.

7. *Excise System.*—Owing partly to the measures adverted to in the previous paragraph but mainly to large accumulation of stocks in most of the excise factories, there was a general fall in the wholesale prices charged by the licensees, the average for the Presidency having decreased from 3 annas 10 pies in the previous year to 3 annas 6·5 pies or by nearly 8 per cent. in the year under review. Prices were moderate in all the sub-divisions except in Negapatam and Tinnevelly where stocks

were low and prices were therefore slightly higher than in the previous year. There was also a slight increase in the average price in the Cocanada sub-division, but the increase was unimportant as the average was still considerably below the old monopoly price of 3 annas. In order to obtain the necessary control over prices in the Negapatam sub-division, arrangements have been made for working the Vedarniem factory under the modified excise system which will enable Government to add to the reserve stocks at that factory at the rate of about 2½ lakhs of maunds every year. It is also in contemplation to accumulate a reserve of 5 lakhs of maunds by opening a new factory near Muttupet which is the terminal station of the Máyavaram-Muttupet Railway now approaching completion, and with this view the Board has been directed to ascertain whether a suitable site for salt manufacture can be found in its vicinity.

The Board states that most of the licensees in the Chingleput sub-division would now thankfully accept a reversion to the monopoly system and refers in this connection to certain petitions received from the majority of the licensees of the Kattur and Vayalur factories praying for the conversion of those factories to the monopoly system. The Government declined to accede to the prayer of the petitioners, as it considered that, in the present conditions of the Chingleput sub-division, there was no need to open a Government factory therein. It is satisfactory to note that the number of independent licensees has increased from 1,427 in 1891–92 to 1,644 during the year under review.

Retail price.—The average retail price of salt which ranged from Rs. 3–1–5 to Rs. 3–11–11 per maund was normal and the Government is glad to note that there were no violent fluctuations in prices in the year under review.

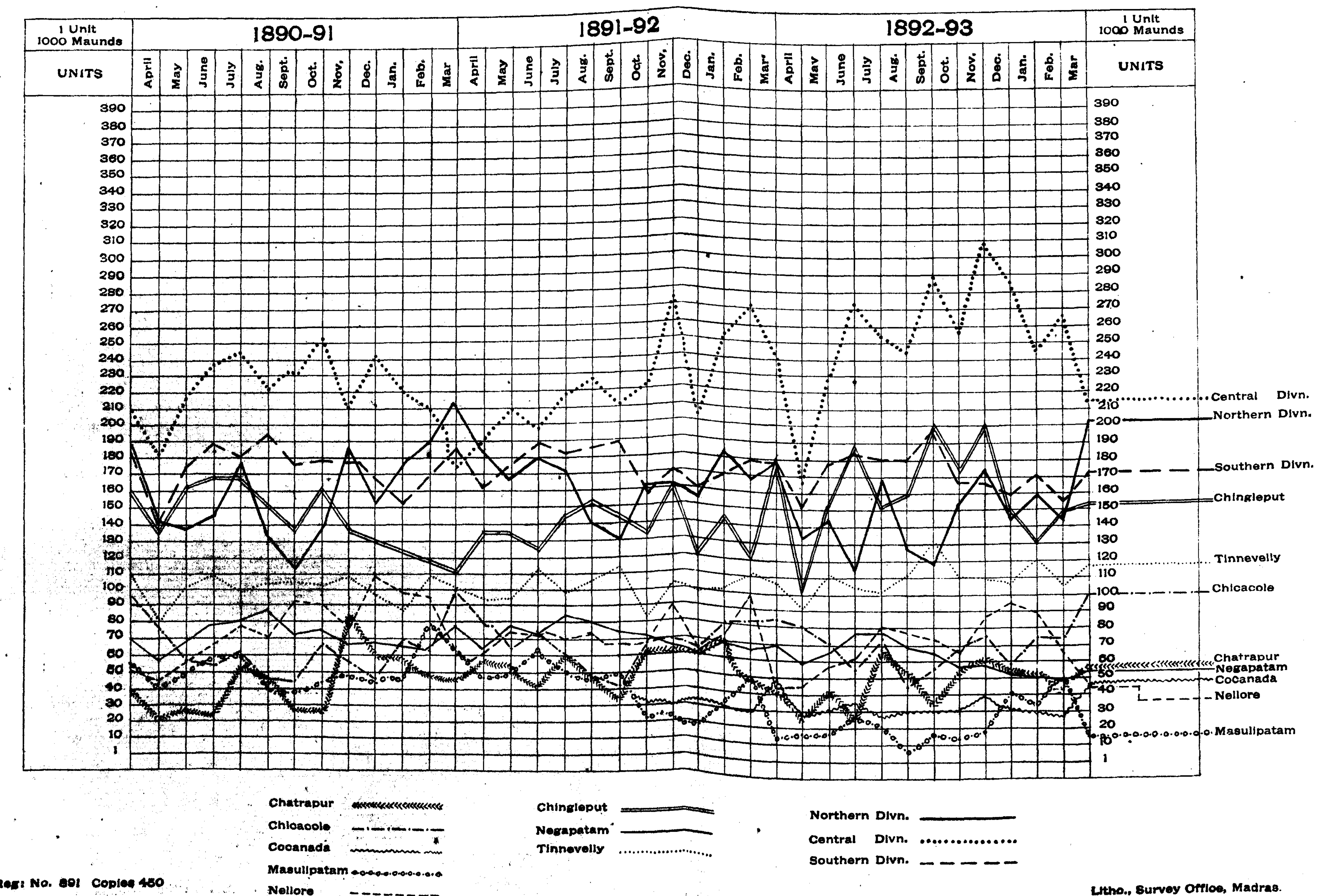
8. *Quality of Salt.*—Both Government and excise salt showed an improvement in quality as compared with the previous year. The best salt in the Presidency was produced in the Vedarniem extension, but the quantity was very small, being only 2,462 maunds. The next best salt was produced in the Penuguduru extension, but even there the quantity was only 40,000 maunds. The best salt produced in excise factories was at Naupada and Penuguduru which produced 3¼ and 3¾ lakhs of maunds respectively. It is observed that the Board has drawn the attention of local officers to the importance of producing good salt and it is hoped that further improvement will be noticeable in the salt produced during the current year.

9. *Wastage.*—The percentage of waste to the stored contents of the heaps was 5·79 in the case of excise and 5·05 in the case of Government salt against 5·11 and 4·89, respectively, in the previous year. The particulars of wastage are shown in Appendix I to which is attached a memorandum showing the causes of abnormal wastages discovered in certain heaps and the punishments awarded to the storers. The causes assigned for abnormal wastages are mostly the age of the heaps and the damage caused by storms. An excess of 319 maunds was discovered in 41 heaps and it is reported that the storers thereof were punished where necessary. The number of heaps tested by Assistant Commissioners was 207 against 190 in the previous year, and the Government is glad to note that 21·38 per cent. of the total number of heaps stored during the year was personally stored by Inspectors and Assistant Inspectors against 18·87 per cent. in 1891–92.

10. *Consumption.*—In paragraphs 116 to 121 of the report, the Board works out the rate of consumption of salt per head of the population. The rates obtained are shown in the subjoined statement in comparison with the corresponding figures for the previous year :—

	1891–92.	1892–93.
	LB.	LB.
(i) For the Presidency including Mysore and Coorg, and the minor Native States, but excluding the three Northern districts	15·18	15·53
(ii) For the two West Coast districts and Mysore and Coorg	11·79	13·06
(iii) For item (i) *minus* item (ii)	16·34	16·37
(iv) For Pudukkóttai territory	14·94	15·47
(v) For item (iii) *minus* Pudukkóttai, Sandur and Banganapalle	16·37	16·39

Diagram of Sales for each sub-division for the past three years shewing Total Sales in charges of Deputy Commissioners, Northern, Central & Southern Divisions



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