

1396

REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY AND ORISSA,

FOR THE YEAR 1893-94.

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1895.

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY AND ORISSA,

FOR 1893-94.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

The Honorable Mr. C. S. Crole, who was Second Member of the Board of Revenue, Madras, and Acting First Member from the 5th April 1893, continued to be in charge of the administration of the Salt Revenue up to the 28th June 1893, when he proceeded on three months' privilege leave. The changes since then have been as shown below :—

Name.	Rank.	From.	To.	Remarks.
The Hon. Mr. E. Gibson.	Acting Second Member up to the 11th July 1893, and Acting Third Member thereafter.	29th June 1893	30th August 1893.	
The Hon. Mr. A. T. Arundel.	Acting Fourth Member	31st August 1893.	2nd October 1893.	Acted as Separate Revenue Commissioner without prejudice to his duties as Land Revenue Commissioner.
The Hon. Mr. C. S. Crole.	Acting First Member	3rd October 1893.	19th December 1893.	Was transferred from the 20th December 1893, as Land Revenue Commissioner.
The Hon. Mr. E. Gibson.	Acting Third Member	20th December 1893.	8th January 1894.	
The Hon. Mr. A. T. Arundel.	Fourth Member of the Board of Revenue and Acting Third Member.	9th January 1894.	31st March 1894.	

2. Mr. W. O. Horne acted as Secretary up to the 5th May 1893, when he proceeded on privilege leave; he was succeeded by Mr. L. M. Wynch who remained in charge until the 26th June 1893. On the 27th idem Mr. Horne resumed charge of the office and held it until the 30th March 1894, on the afternoon of which date he proceeded on furlough and was relieved by Mr. D. D. Murdoch.

3. M.R.Ry. Rao Bahadur R. Dharma Row Nayudu and Mr. J. H. Merriman were the Deputy Commissioners, Northern and Central Divisions, respectively, throughout the year. Mr. W. A. Fowler acted as Deputy Commissioner, Southern Division, until the 16th September 1893, on the forenoon of which date he was relieved by Mr. D. D. Murdoch. This officer acted as Deputy Commissioner up to the 29th January 1894, on the forenoon of which date he handed over charge to Mr. F. Levy, who acted till the end of the year.

4. The principal changes among the Assistant Commissioners were, (a) the promotion of Mr. E. L. Millett from the third to the second grade, and of Mr. F. W. Ditmas from the fourth to the third grade, with effect from the 1st April 1893; and (b) the confirmation of Messrs. F. G. Marshall and S. G. L. Platts as Assistant Commissioners, Fourth Grade, with effect from the 1st April 1893 and the 2nd January 1894, respectively. The temporary vacancies caused by the deputation or absence on leave of Assistant Commissioners were filled up as usual by the promotion of Inspectors.

Assistant Commissioners.

B.—Administrative changes.

5. The lease granted to Messrs. Subbiah Pandaram and Company who were working the greater part of the Védaranniyam factory under the excise system having expired on the 31st December last, the opportunity was taken to free the factory from the hands of a capitalist and work it under the modified excise system from the beginning of 1894, the pans being assigned in small lots of one or two acres each to *bonâ fide* salt manufacturers.

Working of the greater part of the Védaranniyam Salt factory under the modified excise system from the season of 1894 (G.O., dated 30th May 1893, No. 463, Revenue).

Alteration of the limits of the Cuddapah and Vellore Circles and formation of the Madanapalle Circle (G.O., dated 9th Sept. 1893, No. 798, Revenue).

Special preventive force for guarding the Coimbatore-Cochin frontier (G.O., dated 26th Sept. 1893, Mis. No. 2400).

Abandonment of the Panchakali Depôt (G.O., dated 8th June 1893, No. 493, Revenue).

Levy of land and village servicecesses on salt-pans, (G.O., dated 24th Aug. 1893, No. 751, Revenue).

10. In view of the great difficulty experienced in the Gôdâvari District in getting suitable men for recruitment as peons in preventive parties owing to the arduous and unpopular nature of the work, sanction was accorded during the year for increasing the remuneration of the 2nd and 3rd grade peons employed on preventive duty to Rs. 8, on the understanding that the increase should be treated as a local allowance.

Transfer of the head-quarters of the Anakâpalle Circle from Anakâpalle to Kasimkôta (G.O., dated 3rd July 1893, Mis. No. 2427, Revenue).

Removal of the head-quarters of the Cumbum Circle from Cumbum to Markapur (G.O., dated 9th June 1893, No. 497, Revenue).

13. Government having decided that, for the purpose of controlling prices in the Negapatam Sub-division, a new factory capable of producing five lakhs of maunds should be opened near Muttupet, it was proposed to open a factory at Nadukandi in the great Védaranniyam swamp, but this was not approved by Government on the ground that it would involve the transport of salt by boat for a long distance to the railway at considerable cost.

Proposal to open a new salt factory near Muttupet.

Another site was then selected within two miles of the Muttupet Railway station and a report made to Government in Board's Proceedings, dated 21st December 1893, No. 583. The proposal is still under its consideration.

CHAPTER II.—LEGISLATION.

No change in legislation.

14. 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.

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

	ESTABLISHMENT IN THE BOARD'S OFFICE AND IN THE DEPUTY AND ASSISTANT COMMISSIONERS' OFFICES.										CIRCLE ESTABLISHMENTS.										SUBORDINATE FACTORY ESTABLISHMENTS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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	Mentals.					Sub-Inspectors.					Inspectors.					Sub-Inspectors.					Clerks and Shroffs.					Peons.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Clerks and Accountants.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Strength at the beginning of the year	(a) 121	(a) 153	68	101	* 537	1	* 4	54	2	144	350	1,440	2	12	991	104	489	4,188	13	21	318	193	109	1	21	(c) 90	41	141	35	9,744	* 15,61,836																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Sanctioned during the year	5	..	..	3	34	..	..	2	..	6	..	24	..	..	11	17	17	213	..	..	44	..	..	..	..	..	31	16	419	65,250																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Abolished during the year	1	..	..	..	3	..	..	1	..	3	..	..	..	..	..	..	..	..	..	..	22	3	..	..	..	..	1	..	55	9,156																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Strength at the end of the year	(a) 125	(a) 153	68	104	568	1	4	55	2	150	355	1,468	2	12	1,000	110	498	4,356	13	21	340	190	108	1	21	(c) 90	41	171	51	10,068	16,17,930																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	SUBORDINATE PREVENTIVE AND TREE-TAPPING ESTABLISHMENTS.										SUBORDINATE FISH-CURING ESTABLISHMENTS.										SUBORDINATE DISTILLERY ESTABLISHMENTS.										SALT-PETRE AMINS.										APKARI ESTABLISHMENTS IN COLLECTORS' AND TALUKA OFFICES.										Total strength.		Cost per annum.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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	Clerks.	Petty officers.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.	Clerks.	Peons.

* 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 Depot.

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Inspectors.				Sanctioned.	Actually employed.
				No.	No.
1st Grade	..	..	..	9	7
2nd "	..	..	..	13	11
3rd "	..	..	..	18	14
4th "	..	..	..	* 29	+ 31
Total				69	63
* One of these is temporary.					
† Includes 9 probationary Inspectors.					
Assistant Inspectors.					
1st Grade	..	..	..	34	32
2nd "	..	..	..	36	25
3rd "	..	..	..	34	38
Total				104	95
Temporary Assistant Inspectors.					
2nd Grade	..	..	..	4	..
Sub-Inspectors.					
1st Grade	..	..	..	47	37
2nd "	..	..	..	72	56
3rd "	..	..	..	100	75
4th "	..	..	..	139	123
5th "	..	..	..	210	259
Total				568	550
Temporary Sub-Inspectors.					
2nd Grade	..	..	..	2	1
3rd "	..	..	..	3	3
4th "	..	..	..	1	..
5th "	..	..	..	49	58
Total				55	62

16. 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 several 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 some of the vacancies not having been permanently filled up.

17. 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.	Assistant Inspectors.		Sub-Inspectors.		Clerks and Shroffs.		Memials.		Cost per annum.
			P. *	T. †	P. *	T. †	P. *	T. †	P. *	T. †	
1	2	3	4	5	6	7	8	9	10	11	12
Andhra Pradesh.											
<i>Establishments in Board's, Deputy and Assistant Commissioners' Offices.</i>											
Deputy Commissioner's office, Central Division.	Heavy work in connection with Akbari	G.O., 11th Dec. 1893, Mis. No. 4623, Rev.	..	..	..	..	..	..	..	..	Rs. 1,080
Nellore Assistant Commissioner's office.	do.	G.O., 13th Sept. 1893, No. 817, Rev.	..	..	..	..	..	..	..	..	300
Chingleput Assistant Commissioner's office.	do.	G.O., 9th Sept. 1893, No. 798, Rev.	..	..	..	..	..	..	..	..	240
Arcoot Assistant Commissioner's office.	do.	do.	..	..	..	..	..	..	..	..	240
Calicut Assistant Commissioner's office.	Increase of pay to scavenger	G.O., 2nd April 1894, Mis. No. 1318, Rev.	..	..	..	..	..	..	..	..	6
		Total	..	..	..	..	5	..	..	..	1,866
<i>Establishments in Circles.</i>											
Balasore	Prevention of illicit manufacture of salt in Orissa.	Government of India Resolution, 11th July 1893, No. 2952, Separate Revenue.	..	..	2	..	..	..	6	20	2,208
Basudebpur	do.	do.	..	..	2	..	..	..	6	15	2,028
Kendrapara	do.	do.	..	..	2	..	..	..	6	..	1,488
Machgaon	do.	do.	..	..	1	..	..	..	3	..	744
Manikpatna	Entertainment of postal runners, and establishment for the steam launch "Urya."	Bengal Government letter, dated 13th June 1893, No. 169, T.F. and 13th July 1893, No. 334, Separate Revenue.	..	..	..	..	..	..	6	..	816
Kónáda	Extension of the Tree-tax system	G.O., 8th Sept. 1893, No. 795, Rev.	..	..	1	..	..	..	3	3	1,116
Bobbili	do.	do.	..	..	1	..	..	..	3	..	1,044
Penugudur	Increase of pay to 2nd and 3rd-grade peons employed on preventive duty in the Godavari district.	do.	..	..	..	..	..	..	..	..	1,680
Mogaltur	Additional establishment on account of Tree-tapping work.	G.O., 22nd Dec. 1893, No. 1082, Rev.	..	..	..	..	..	..	..	..	1,032
Rajahmundry	Strengthening of the Preventive staff	G.O., 22nd Dec. 1893, No. 1086, Rev.	..	..	..	..	..	..	..	..	1,380
Ellore	Do.	G.O., 28th Dec. 1893, No. 1102, Rev.	..	..	1	..	..	..	3	..	1,218
Bezavada	Do.	13th Sept. 1893, No. 517, Rev.	..	..	..	..	..	..	..	..	2,028
Kanuparti	Do.	do.	..	..	..	..	..	..	..	..	1,044
Iskapalle	Do.	do.	..	..	..	..	..	..	..	..	924
Krishnapatnam	Do.	G.O., 17th Aug. 1893, Mis. No. 3056, Rev.	..	..	2	..	..	..	6	..	1,788
Madras Depôt	Establishment for steam launch "Katharine" and the Commissioner's staff boat.	G.O., 9th Sept. 1893, No. 798, Rev.	..	..	..	..	..	..	4	..	804
Covelong	Introduction of the Tree-tax system and guarding of the Tiruppurur swamp.	G.O., 17th July 1893, No. 2612, Rev.	..	..	2	..	..	..	6	6	1,842
Mertanam	Introduction of the Tree-tax system	G.O., 9th Sept. 1893, No. 798, Rev.	..	..	3	..	..	..	9	..	2,472

† T. stands for temporary.

* P. stands for permanent.

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Office, Circle or Taluk.	Cause of alterations.	Authority.	Establishments in Circles—cont.										Cost per annum.
			Assistant Inspectors.		Sub-Inspectors.		Clerks and Sheriffs.		Menials.				
			P.*	T.†	P.*	T.†	P.*	T.†	P.*	T.†			
1	2	3	4	5	6	7	8	9	10	11	12		
Establishments in Circles—cont.													
Bellary	Prevention of smuggling and illicit distillation of liquor.	G.O., 13th Oct. 1893, No. 898, Rev.	..	..	..	..	..	..	..	..	Rs. 4,056		
Conjeevaram	Introduction of the Tree-tax system into the Talsildar's portion of the Tiruvallur taluk.	G.O., 9th Sept. 1893, No. 798, Rev.	..	..	2	..	..	..	5	..	1,452		
Vellore	Introduction of the Tree-tax system and formation of the Madanapalle circle.	G.O., 9th Sept. 1893, No. 798, Rev.	..	..	5	..	1	..	13	..	3,792		
Madanapalle	Do.	G.O., 14th Feb. 1894, Mis. No. 639, Rev.	1	..	4	..	1	..	63	..	9,766		
Villupuram	Increase of pay to the 2nd Clerk	G.O., 20th June 1893, Mis. No. 2259, Rev.	..	..	2	..	..	..	15	11	60		
Cuddalore	Re-opening of the Maranabadi factory	G.O., 24th Jan. 1894, Mis. No. 63, Rev.	..	..	1	..	..	..	13	..	4,704		
Veddranaiyam	Efficient guarding and patrolling of the Veddranaiyam swamp	G.O., 24th Jan. 1894, Mis. No. 63, Rev.	..	..	..	..	..	..	..	..	1,452		
Tuticorin	Guarding the new platform at Sevandakolem, &c.	G.O., 17th Aug. 1893, Mis. No. 3062, Rev.	..	..	..	..	..	..	6	..	400		
Salem	Increase of clerical work	G.O., 15th June 1893, Mis. No. 2206, Rev.	..	..	1	..	..	..	33	..	3,312		
Coimbatore	Guarding of the Comblatore-Cochin frontier	G.O., 29th June 1893, Mis. No. 2400, Rev.	..	..	..	..	..	..	2	..	144		
Mangalore	Do.	G.O., 10th Oct. 1893, No. 888, Rev.	..	..	..	..	1	..	2	..	394		
Udipi	Increase of Abkari work	G.O., 10th Oct. 1893, No. 888, Rev.	..	..	..	..	..	..	..	..	..		
	Total		3	..	34	1	12	..	259	55	55,500		
Establishments in Collectorate and Taluk Offices.													
Vizagapatnam	Amami management of the supply of opium to licensed vendors, extension of the Tree-tax system and collection of Abkari revenue.	G.O., 18th Nov. 1893, No. 4254, Rev; G.O., 7th Nov. 1893, No. 961, Rev. and G.O., 21st April 1894, No. 1556, Rev.	..	..	..	..	2	..	..	9	900		
Kistna	Changes in Abkari administration	G.O., 19th Dec. 1893, No. 4750, Rev.	..	..	..	..	12	..	..	..	2,160		
North Arcot	Extension of the Tree-tax system	G.O., 5th Sept. 1893, No. 793, Rev.	..	..	..	..	5	..	..	..	1,140		
Chingleput	Increase of Abkari work	G.O., 23rd Oct. 1893, No. 3906, Rev.	..	..	..	..	1	..	..	..	300		
Madura	Do. and Amami management of the Ramnad arack farm and of 2 town shops and of the Madurai opium farm.	G.O., 11th Sept. 1893, No. 3338, Rev; G.O., 23rd Jan. 1894, No. 266, Rev. and G.O., 27th July 1893, No. 2780, Rev.	..	..	..	..	..	..	..	6	576		
Tinnevely	Extension of the system of separate sale of arack shops.	G.O., 13th April 1894, No. 1500, Rev.	..	..	..	..	3	..	..	..	540		
Coimbatore	Increase of Abkari work	G.O., 26th June 1893, No. 2341, Rev.	..	..	..	..	1	..	..	..	240		
Madhar	Do.	G.O., 10th June 1893, Mis. No. 2207, Rev.	..	..	..	..	7	..	..	..	1,320		
	Total		..	..	..	..	31	..	1	15	7,176		
Fish-curing establishments	Opening of the Hosdrug yard	G.O., 14th Feb. 1894, No. 636, Rev.	..	..	..	..	..	..	..	2	192		
Distillery establishments	Establishment of an excise depot at Begwada	G.O., 5th Dec. 1893, Mis. No. 4527, Rev.	..	..	..	..	1	..	..	..	516		
	Total Additions		3	..	34	2	48	..	260	72	65,250		

† T. stands for temporary.

* P. stands for permanent.

Office, Circle or Taluk.	Cause of alterations.	Authority.	Assistant Inspectors.		Sub-Inspectors.		Clerks and Shroffs.		Menials.		Cost per annum.
			P. *	T. †	P. *	T. †	P. *	T. †	P. *	T. †	
1	2	3	4	5	6	7	8	9	10	11	12
Reductions.											
Deputy Commissioner's office, Central Division	Revision of establishment	G.O., 11th Dec. 1893, Mis. No. 4623, Rev. ..	..	..	..	..	1	..	..	..	Rs. 300
Manikpatna Circle	Revision of establishment to provide for the pay of certain postal runners appointed.	Bengal Government's letter, 18th June 1893, No. 169, T. F. ..	..	..	..	..	..	..	3	..	216
Iskapalle do.	Re-arrangement of the Preventive staff	G.O., 13th Sept. 1893, No. 817, Rev. ..	..	..	..	..	..	..	1	..	120
Madras Depot do.	Revision of the steam launch establishment	G.O., 17th Aug. 1893, Mis. No. 3056, Rev. ..	..	..	..	..	..	..	3	..	264
Cuddapah do.	Formation of the Madanapalle Circle.	G.O., 17th Aug. 1893, Mis. No. 3056, Rev. ..	..	..	3	..	..	..	39	..	4,896
Coujseveram do.	Re-arrangement of parties in consequence of the introduction of the Tree-tax system into the Tehsildar's portion of the Tiruvallur taluk. ..	G.O., 9th Sept. 1893, No. 798, Rev. ..	..	..	..	..	..	..	1	..	120
Vellore do.	Formation of the Madanapalle circle	G.O., 24th Jan. 1894, No. 63, Rev. ..	..	..	..	..	..	..	1	..	120
Vedaranaiyam do.	Redistribution of the preventive force employed in guarding and patrolling the great swamp. ..	G.O., 17th Aug. 1893, Mis. No. 3062, Rev. ..	..	..	..	..	..	..	11	22	1,800
Tuticorin do.	Revision of establishment consequent on the appointment of additional men for guarding the new platform at Sevandakulam. ..	G.O., 17th Aug. 1893, Mis. No. 3062, Rev. ..	..	..	..	..	..	..	..	2	72
North Arcot District	Revision of Akkari establishment	Total ..	..	..	3	..	..	..	59	24	7,608
Fish-curing establishments	Abolition of certain yards	G.O., 5th Sept. 1893, No. 793, Rev. ..	..	..	..	..	1	..	..	..	300
Distillery establishment	Abolition of the Excise Depot at Vizagapatam ..	G.O., 18th May 1893, No. 437, Rev. ..	..	..	..	..	..	..	3	3	432
	Abolition of the Excise Depot at Vizagapatam ..	G.O., 5th Dec. 1893, Mis. No. 4526, Rev. ..	..	..	..	1	..	..	..	..	516
	Total Reductions	Total Reductions ..	..	..	3	1	2	..	62	27	9,156

† T. stands for temporary.

* P. stands for permanent.

REPORT
ON THE
ADMINISTRATION
OF THE
DEPARTMENT OF SALT REVENUE
IN THE
MADRAS PRESIDENCY AND ORISSA,
FOR THE YEAR 1893-94.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1894.

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

	Permanent.				TEMPORARY.				Cost per annum.
	Assist- ant In- spectors.	Sub- Inspec- tors.	Clerks, &c.	Menials.	Assist- ant In- spectors.	Sub- Inspec- tors.	Clerks, &c.	Menials.	
Increase	3	34	48	260	..	2	..	72	rs. 65,250
Decrease	..	3	2	62	..	1	..	27	9,156
							Net increase	..	56,094

Details of the sanctioned strength of the combined Salt and Abkari Department, as it stood at the end of 1893-94, will be found in Appendix A.

19. Two hundred and sixty-two officers were dismissed during the year against two hundred and eighty-five in the preceding year.

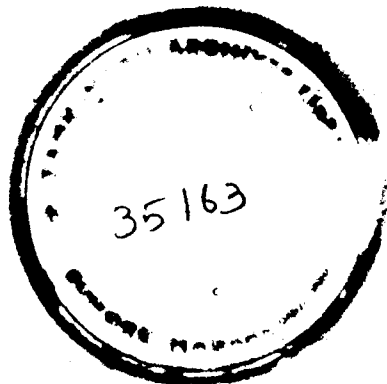
20. Of the total number of officers dismissed, seven were superior officers and the rest menials. Of the latter, twenty-one were dismissed after conviction before a Magistrate for offences committed by them in their capacity as public servants or for other offences under the Indian Penal Code. The remainder were removed chiefly for absence without leave, overstaying leave, writing false diaries and accounts, bringing false charges against their superior officers, insubordination, drunkenness, desertion and general neglect of duty. In thirty-two cases peons were dismissed on account of the accumulation of black-marks.

21. Of the seven superior officers dismissed, four were Sub-Inspectors and the rest clerks. Two Sub-Inspectors were dismissed for embezzlement of reward money, one for writing false diaries, and one for absconding while under a criminal charge of fabricating false evidence and extortion. Of the three clerks, one was dismissed on conviction for embezzlement of Government contingent money, one for misappropriating one rupee of Government money and for general neglect of duty, and one for accepting illegal gratification and for suspicious conduct in connection with silt-clearing work.

22. Minor punishments (suspensions, reductions, &c.,) were imposed in 3,341 cases against 3,085 cases in the preceding year. They include the cases of one Inspector and three Assistant Inspectors. The former was temporarily reduced to 1st-grade Assistant Inspector for general neglect of duty and intemperance. Of the Assistant Inspectors, one was reduced a grade for the mischievous example which he set to his subordinates by removing for his private use small quantities of spirit from a distillery, one was reduced to 1st-grade Sub-Inspector for neglect of duty and laxity of supervision resulting in certain irregularities being committed by his clerk-shroff, and the third was suspended for his disingenuous conduct in attaching an incorrect certificate to his travelling allowance bill and for overstaying his leave. In thirty-seven cases the persons punished were Sub-Inspectors and clerks and in the remaining cases they were menials. In one hundred and forty-nine cases the suspension or reduction of subordinates was the result of the accumulation of black-marks awarded for recurring petty offences.

23. The number of officers who resigned their appointments during the year was two hundred and five against one hundred and seventy-seven in the preceding year. Of these, fourteen were superior officers and the rest menials. Three Sub-Inspectors resigned their appointments, two to avoid punishment, and one because the extension of leave applied for by him was refused. Eleven clerks resigned their appointments, one to practice as a pleader, one on account of family difficulties, six to seek more lucrative employment elsewhere and three to continue their studies.

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24. A comparative statement of the number of punishments imposed (not of officers punished) in the year under review as compared with the preceding year is subjoined. The percentage of punishments to the total strength shows a slight increase :—

Class.	Years.	Strength	Dis- missals.	Degra- dations.	Suspen- sions.	Fines.	Stop- pages of pay for absence without leave.	Total.	Percent- age.
Inspectors and Assistant Inspectors.	1892-93..	175	..	6	1	1	..	8	4.57
	1893-94..	177	..	3	1	..	..	4	2.26
Sub-Inspectors	1892-93..	590	8	4	6	1	..	19	3.22
	1893-94..	623	4	6	9	4	..	23	3.69
Assistants to Chemical Examiner.	1892-93..	2	..	..	..	..	..	..	..
	1893-94..	2	..	..	..	..	..	..	..
Clerks and Shroffs	1892-93..	385	3	6	5	15	2	31	8.05
	1893-94..	401	3	8	3	6	1	21	5.23
Menials	1892-93..	8,416	274	146	550	1,066	1,276	3,312	39.35
	1893-94..	8,643	255	194	577	888	1,641	3,555	41.18
Total ..	1892-93..	* 9,568	285	162	562	1,083	1,278	3,370	35.22
	1893-94..	* 9,846	262	211	590	898	1,642	3,603	36.69

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

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

CHAPTER IV.—SALT FACTORIES AND DEPÔTS.

<i>Government factories.</i>			26. The marginally-noted factories and extensions, sanction for opening which was obtained in the years noted against them, were brought into working only during the year under report.
Surla extension	1892-93	..	
Penuguduru extension, No. II.	1892-93	..	
Krishnapatnam extension, No. II	1891-92	..	
<i>Excise factories.</i>			27. The Vaippar factory was ordered to be closed in G.O., dated 3rd February 1893, No. 489, Revenue, but the stock of salt has not yet been cleared, although with a view to accelerate sales the cost price of the salt was reduced to 2 annas per maund. There were 145,699 maunds of salt in stock on the 31st March last, and as at the present rate of sales it would be several years before the whole stock can be disposed of, the Board is under correspondence with the local officers as to the best way of dealing with it. There has been no manufacture either in that factory or in the Panchakali depôt which, as already stated in paragraph 8, was closed during the year under report.
Manambédi	1892-93	..	
Keranur	1891-92	..	

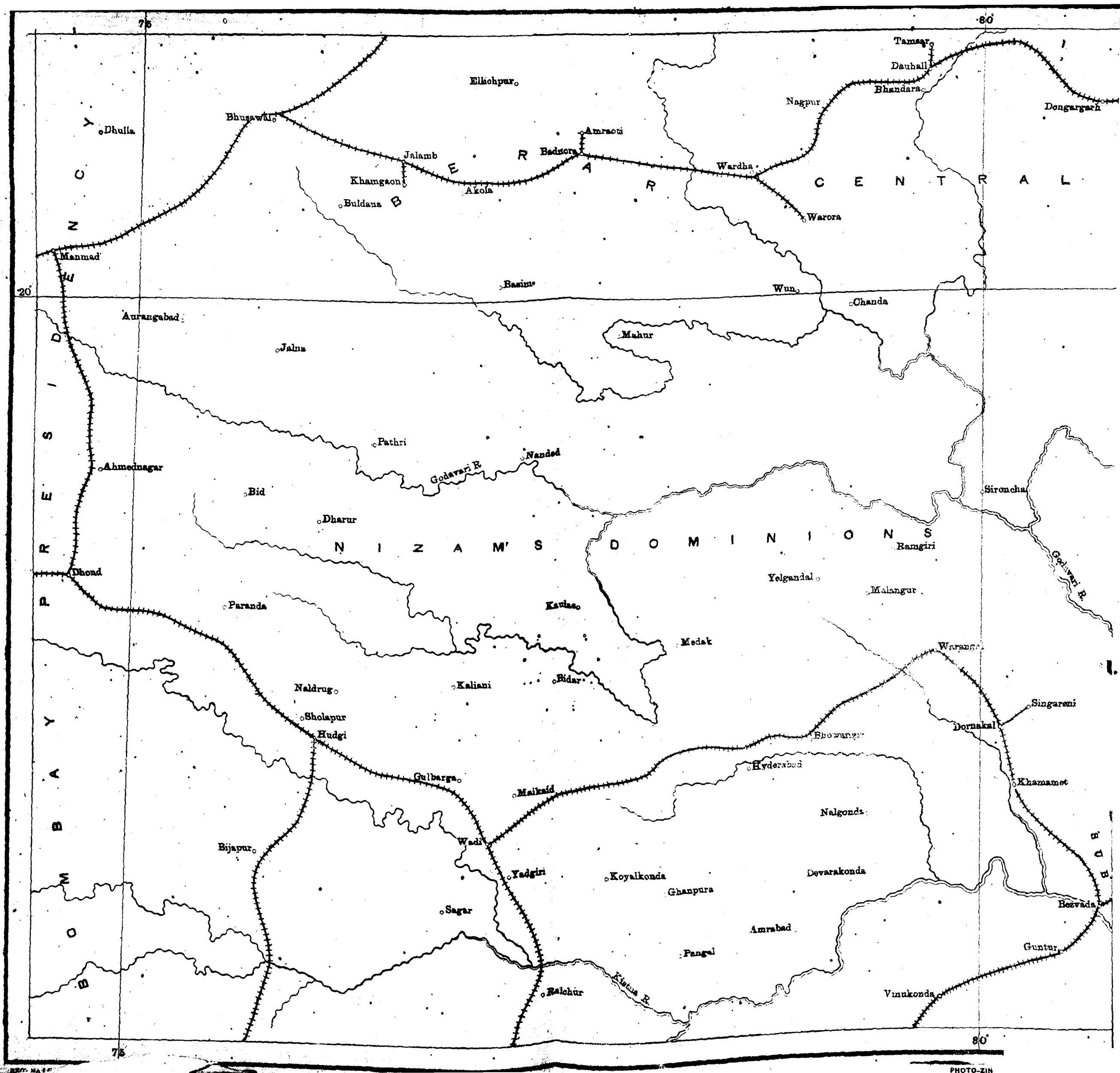
28. At the following Government and Excise factories also there was no manufacture during the year under report :—

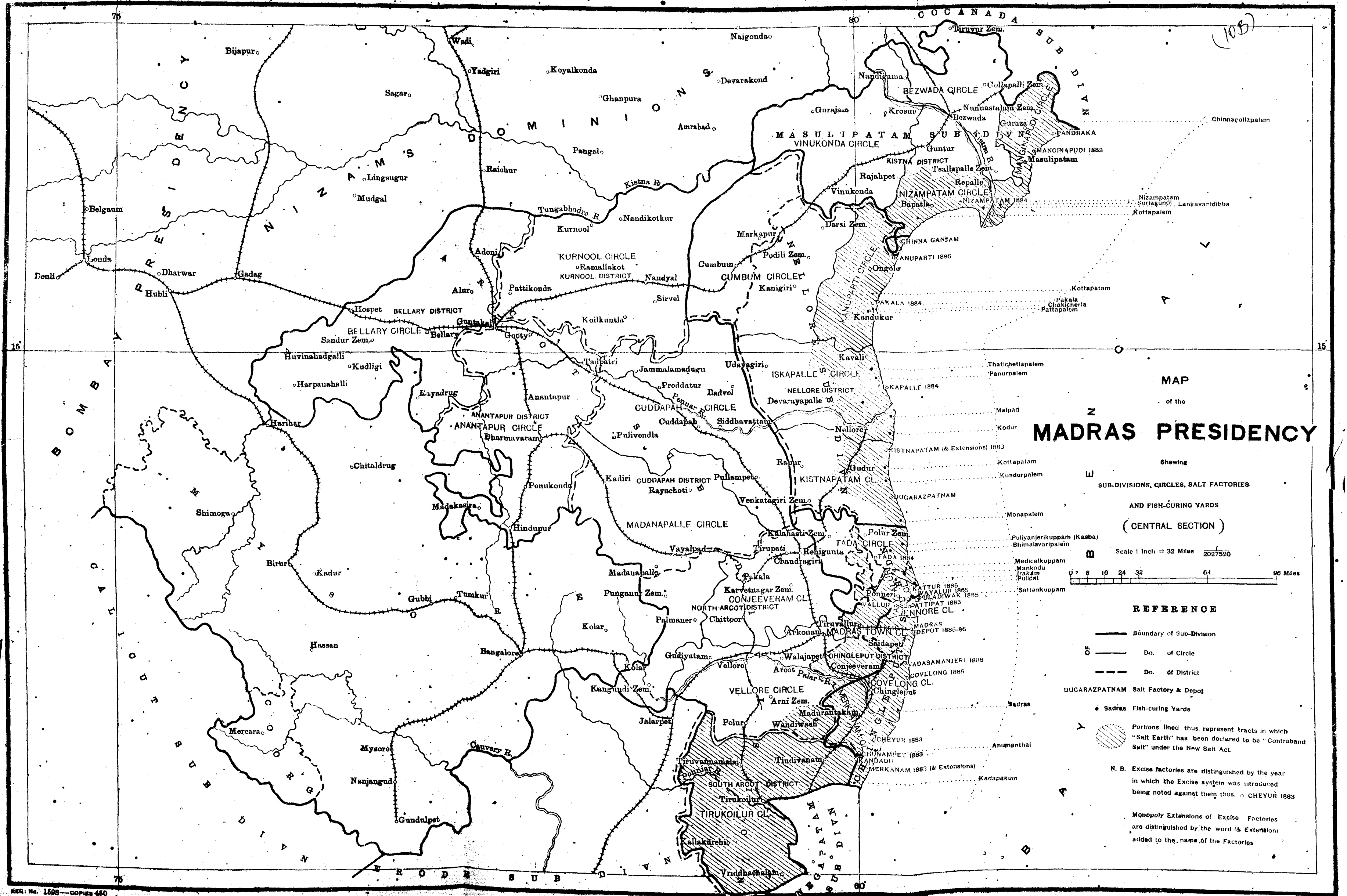
Government.

Polavaram.

Excise.

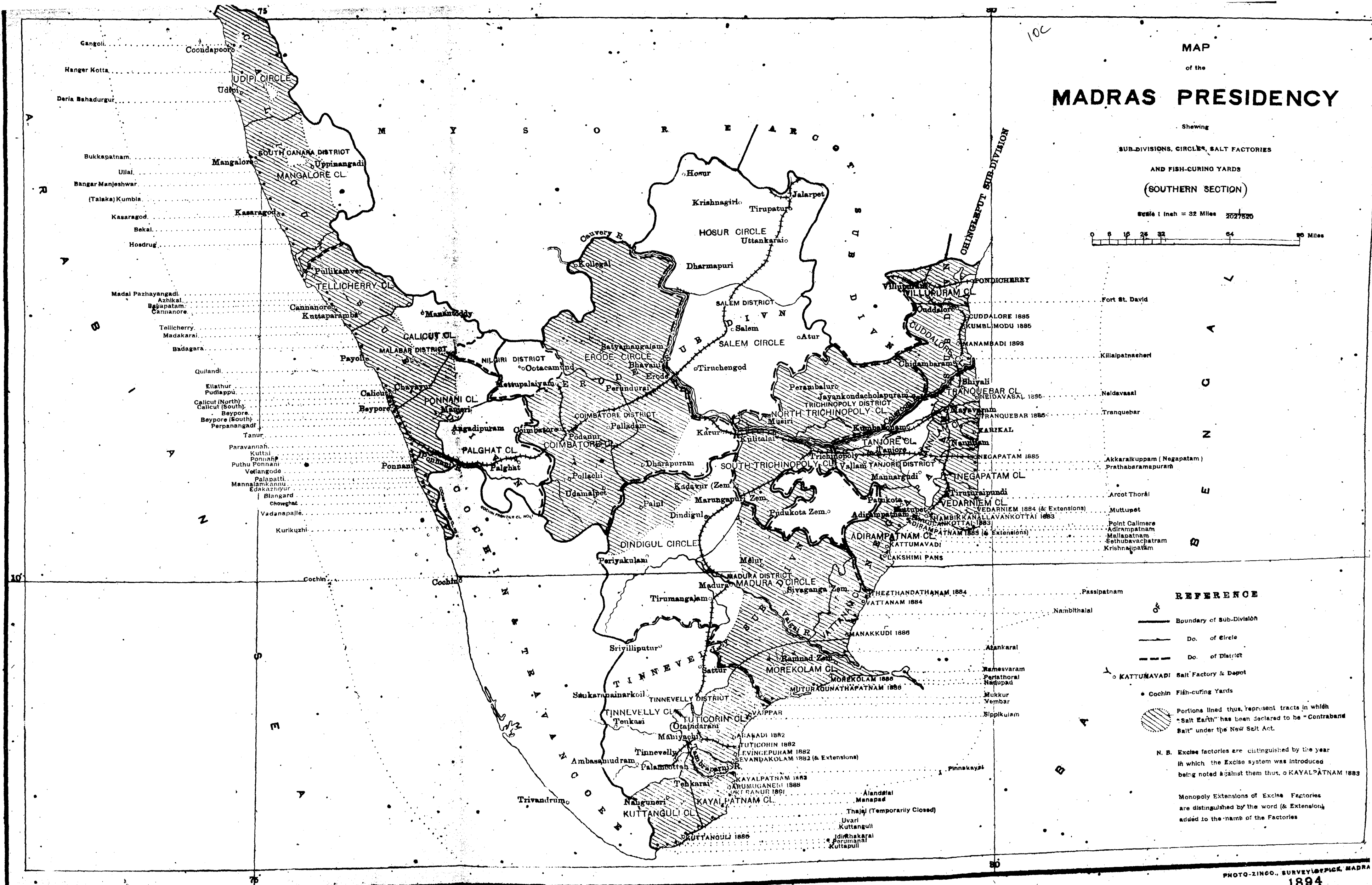
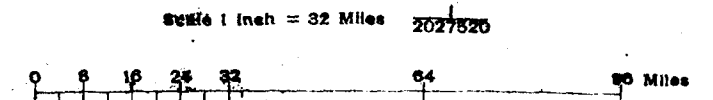
Naupada.
Nizampatam.
Cheyûr.





MAP of the MADRAS PRESIDENCY

Shewing
SUB-DIVISIONS, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(SOUTHERN SECTION)



REFERENCE

- Boundary of Sub-Division
- Do. of Circle
- Do. of District
- o KATTUMAYADI Salt Factory & Depot
- Cochin Fish-curing Yards
- Portions lined 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, o KAYALPATNAM 1883

Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the Factories

(c) *Cocanada*.—The further extension of the Penuguduru factory sanctioned in G.O., dated 10th February 1893, No. 142, Revenue, for securing the additional reserve ordered to be accumulated at this station, was opened during the year under report, and a block of 118 acres was brought under cultivation, but owing to the unfavourable season, only 832 maunds were scraped. Notwithstanding the very unfavourable character of the season and the consequent low outturn, the total quantity of Government and excise salt in store at the end of March last amounted to 358,692 maunds or about 11·1 months' supply.

(d) *Masulipatam*.—No special measures were adopted in this Sub-Division for the control of excise prices, which showed a slight fall as compared with the previous year. The Manginapudi factory in which there was no manufacture in 1892 was worked during the season under report, and 323,288 maunds were produced in it on the other hand, there was no manufacture at Nizampatam (*vide* paragraph 28 *supra*). The stock in the Sub-Division available for sale at the end of March last was as large as 654,082 maunds, sufficient on the average sales of the Sub-Division for 28 months' consumption.

(e) *Nellore*.—The reserve stations opened in this Sub-Division are Krishnapatnam Extensions Nos. I and II. The reserve stock ordered to be held in this Sub-Division having now been acquired, the two extensions have been allowed to be worked (under the modified excise system) for general sale from the current season. The quantity available for consumption in the Sub-Division at the end of March last amounted to 1,688,247 maunds, being sufficient for 24·2 months' supply.

(f) *Chingleput*.—The reserve stations of Karambalam and Kandadu in this Sub-Division were worked to their full capacity during the year and produced 119,515 and 53,523 maunds, respectively. The season was, on the whole, favourable for salt manufacture, and the stocks in the Sub-Division at the end of March last amounted to 5,745,115 maunds, representing at the average rate of sales for the last three years 37·1 months' consumption.

(g) *Negapatam*.—During the season under report, 62,144 and 10,747 maunds were manufactured and stored in the Védáranniyam and Adirampatnam Extensions, against 2,538 and 173 maunds, respectively in 1892. This increase was due to the comparatively favourable character of the season for manufacture during the year under review. Out of the reserve of 9 lakhs of maunds ordered to be accumulated in this Sub-Division, three lakhs have been secured in the Védáranniyam and Adirampatnam Extensions, and the remaining six lakhs have been ordered to be secured from those extensions and also by purchase from the manufacturers of the Védáranniyam factory, which is being worked under the modified excise system from the current season, the quantity to be thus purchased being the surplus left after allowing two lakhs of maunds for ordinary sale. With a view to controlling prices in the Chingleput, Negapatam and Tinnevelly Sub-Divisions, Government called for proposals for the establishment of a large central factory in the Védáranniyam great swamp. The project of opening a factory at Nadukandi in the swamp was submitted for sanction, but was not approved by Government, on the ground that it would involve the transport of salt by boat for a long distance to the railway at considerable cost. Another site was then selected within two miles of the Muttupet railway station and a preliminary report was made to Government in Board's Proceedings, dated 21st December 1893, No. 583; before approving of it, Government has recently ordered the deputation of Mr. Merri-man to inspect the locality and report on it. Owing to the favourable season the stocks in the Sub-Division at the end of March last amounted to 975,933 maunds, against 626,334 maunds at the corresponding period of the previous year. Calculating with reference to the average annual sales of the three years ending 1893-94, the stocks were sufficient to last for about 14·8 months.

(h) *Tinnevelly*.—During the season under report the Vaippar factory was not worked, as it was ordered to be closed in G.O., dated 3rd February 1893, No. 489, Revenue. The Sevandakolam Extension factory produced 80,262 maunds during the year, thus bringing the total reserve stock at that factory to 326,909 maunds at the end of 1893-94. As regards excise factories the results were very satisfactory, there being

an increase of nearly six lakhs of maunds in the quantity manufactured in 1893 over that of the previous year. Manufacture was commenced in the new factory of Keranur; but, owing to the late date on which operations began (November 1893), only 9,136 maunds were scraped. The total stock on hand in the Sub-Division at the end of March last was sufficient for more than 17½ months' consumption.

B.—Licensees and Capitalists.

55. Appendix D shows the arrangements made by licensees of excise factories with capitalists during the year. With the exception of the licensees of the Naupada, Bimlipatam, Manginapudi, Vattanam, Theethandathanam and Kuttanguli factories who worked independently of capitalists, and with the exception also of those of Jagannaikpur, Manambadi, the greater portion of Védaranniyam, Manakudi, Arumuganeri, Kulasekarapatnam and Keranur factories who were themselves independent capitalists 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 kudi-varam ranging from Rs. 8-4-0 to Rs. 41-4-0 besides advances and presents. Notwithstanding this handsome remuneration, the number of independent licensees rose from 1,644 in 1892-93 to 2,080 during the year under report, indicating a growing tendency on the part of licensees to free themselves from the hands of capitalists. In none of the factories were *dittams* fixed by the capitalists with a view to restrict manufacture and raise prices.

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

(a) *Chatrapur Sub-Division.*—The capitalist element was, as usual, predominant in the Surlá factory, 119 out of the 122 licensees being in the hands of two capitalists.

(b) *Chicacole Sub-Division.*—The relationship between the licensees and the capitalists at Naupada was the same as in the previous year, and the competition that was set up by the former tended to lower prices which averaged 3 annas 2½ pies against 3 annas 5½ pies in 1892. The majority of the licensees being poor, they have not, it is reported, been in any way benefited by the excise system. It is also reported that they have asked for reversion to monopoly. At Calingapatam, 209 out of 313 licensees are still in the hands of capitalists. As the licensees could not relieve themselves from their obligations to the capitalists within a fixed time, the latter extended their agreement until such time as the former could repay the sums advanced. In the Kuppli and Konada factories almost all the licensees are in the hands of capitalists, the agreements being renewed annually. The licensees at Bimlipatam are independent, and do not transfer their salt to capitalists. At Karasa Messrs. Stuart Hall and Company are the chief licensees; the others are in the hands of capitalists.

(c) *Cocanada Sub-Division.*—At Penuguduru the number of independent licensees rose from 26 to 40, while at Mogalturru an increased number were in the hands of capitalists.

(d) *Masulipatam Sub-Division.*—There was no change in this Sub-Division worthy of remark under this head.

(e) *Nellore Sub-Division.*—The number of independent licensees increased from 149 to 188 during the year under report. The increase is chiefly in the Pakala and Iskapalle factories.

(f) *Chingleput Sub-Division.*—The relations between licensees and capitalists did not undergo any material change, except in the Ennore and Covelong Circles, where the number of independent licensees is stated to have risen from 75 and 80 to 345 and 225, respectively, owing to the dissolution of the undermentioned firms and companies on account of losses sustained:—

- (1) Indian Salt Trading Company.
- (2) R. D. Namberumallah and Sons.
- (3) T. Ratnasami Nadar and Company.

But it is reported that, owing to their extreme poverty, most of the so-called independent licensees are unable to maintain their position as such, and are endeavouring to transfer their salt to capitalists.

(g) *Negapatam Sub-Division.*—The relations between the licensees and capitalists were much the same as in the previous year. It is hoped that the re-assignment of the greater portion of the Védaranniyam excise blocks (which was up to the end of 1893 under Messrs. Subbiah Pandaram and Company) to the salt manufacturers, who are now working them, will go some way towards reducing the price of salt to the consumer.

(h) *Tinnevelly Sub-Division.*—No change took place in the relations between the licensees and the capitalists, except that the number of licensees who worked independently at the Morekolam factory decreased from 32 to 7. In the Vattanam and Kayalpatnam factories, it is reported that the licensees were engaged in litigation with the capitalists during the year under report, but that their differences have now been practically settled. The following is an extract from the report of the Assistant Commissioner, Tinnevelly Sub-Division:—

“At Vattanam factory the licensees transferred their interests to two capitalists in 1894, one of whom in the subsequent year transferred his share also to the other. The licensees resenting what had been done, withdrew their power of attorney, worked the pans and stored the salt in their own names. The capitalists sought redress in the Civil Court against the individual licensees. There were a series of conflicting decisions in the Lower Courts. The High Court appears to have given a final judgment in the current year in favour of the licensees in respect of the shares originally held by one of the two capitalists, and with regard to the other, has referred the case to the Lower Court in view to decide whether any specific damage has been sustained and, if so, to what extent. As the disputes have been fairly settled, the licensees will, it is hoped, pay proper attention to manufacture in the season of 1894. The Kayalpatnam licensees, who were quarrelling with the company and refused to transfer their salt to it as per their agreement in the early part of 1893, were prevented from selling their salt by injunction orders from courts at the instance of the company, but the matter has now been finally settled. The result of this has been to divert the trade to Arumuganeri, which has increased its sales considerably in the past year. The parties have at last come to amicable terms, and they are now working as an entire company as before.”

C.—Wholesale price of salt in Excise factories.

57. 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
	1893-94	0 5 0	0 4 0	0 4 7½
Chicacole	1892-93	0 5 0	0 0 5	0 3 2½
	1893-94	0 6 0	0 1 0	0 3 2¼
Cocanada	1892-93	0 4 9	0 0 6	0 2 6½
	1893-94	0 4 0	0 0 2	0 2 8¼
Masulipatam	1892-93	0 3 9	0 2 1	0 3 4-0
	1893-94	0 4 0	0 0 10	0 3 3-0
Nellore	1892-93	0 4 0	0 0 5	0 3 1-0
	1893-94	0 4 6	0 2 0	0 3 1-3
Chingleput	1892-93	0 6 0	0 0 4	0 3 2-5
	1893-94	0 6 0	0 0 8	0 3 1-3
Negapatam	1892-93	0 9 0	0 0 4½	0 5 2-0
	1893-94	0 8 6	0 0 1	0 5 4-6
Tinnevelly	1892-93	0 6 0	0 6 10	0 3 10-0
	1893-94	0 6 0	0 0 3	0 3 8-3
Average for the Presidency ..	1892-93	0 9 0	0 0 4	0 3 6-5
	1893-94	0 8 6	0 0 1	0 3 6-5

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

58. It will be seen that in the Chatrapur, Cocanada and Negapatam Sub-divisions there was a slight increase in the average wholesale price as compared with the previous year, while in the remaining sub-divisions the prices were either stationary or showed a slight fall. The average annual price for the Presidency stood at the same figure as in 1892-93. It would have been lower, had not the licensees taken advantage of the failure of manufacture in the Northern Division, especially in Chatrapur and Chicacole, and of the consequent lowness of stocks in those sub-divisions. The stocks of Govern-

	MDS.
* Stock at the end of March 1894	12,804,087
Average annual sales for the three years ending 1893-94	6,888,568
Period for which stocks will last	MONTHS. 22.3

ment and excise salt on hand at the end of March 1894 were sufficient, according to the average rate of consumption during the last three years, to last for about twenty-two * months. There is therefore no danger of any general rise of excise prices owing to depletion of stocks, except locally in the Chatrapur Sub-division where it has already been partly averted by the early commencement of manufacture at the Ganjam factory in the current season.

Variation in wholesale prices.

59. To treat of each sub-division separately :—

(a) *Chatrapur*.—As the outturn was very poor there was a rush of wholesale dealers from Orissa for salt at Ganjam where in consequence sales had to be restricted about the middle of November. This restriction as usual diverted the Orissa trade to Surla. The representatives of the syndicate dealing in salt there took the opportunity to gradually raise their prices from 4 to 5 annas a maund and would have further enhanced them had they not been prevented from so doing by the warning issued to them under the orders of the Deputy Commissioner as to the consequences of their raising prices unduly. It is hoped that, with the arrangements made for the manufacture of as large a quantity of salt as can possibly be outturned in the current season in the Ganjam, Surla, Tua and Gurubai factories, the price will shortly be considerably reduced. The current season has not so far proved adverse to manufacture. The restriction of sales at Ganjam was removed about the middle of March last, as soon as some of the new salt was stored.

(b) *Chicacole*.—The average prices of excise salt as compared with those of 1892-93 fell in all the factories except Bimlipatam and Karasa. At Bimlipatam prices rose from 3 annas 11.04 pies to 4 annas 7.4 pies owing to low stocks, the result of short outturn during the year. At Karasa there was an increase of 2 pies due to the diversion of trade from Bimlipatam. The fall in the price of salt at Calingapatam is reported to be only apparent as the licensees are said to have been making false declarations. The Deputy Commissioner personally ascertained during his inspection in February last that the licensees charged as much as 5 annas a maund; he was instructed to prosecute those who made false declarations, if sufficient evidence was forthcoming.

(c) *Cocanada*.—The average selling price showed an increase of 1 pie in the Penugudur factory over that of the preceding year, due chiefly to the comparative lowness of stocks which will shortly be replenished.

(d) *Masulipatam*.—There was a slight fall in the average selling price of salt at the Manginapudi and Nizampatam factories as compared with the previous year. The fall of over 2 pies in the latter case is stated to be due to the company trying to get rid of their old and heavy salt at reduced rates to avoid its being destroyed under the 5 years' rule.

(e) *Nellore*.—The average excise prices ruling in the factories were about the same as in the preceding year except at Iskapalle where they were raised by the licensees to cover the high cess of 8 pies a maund charged in 1893-94. The prices on the whole were moderate in the sub-division and the maximum charged did not exceed 4 annas 6 pies a maund in any factory.

(f) *Chingleput*.—In this sub-division the average selling prices have fallen considerably in all the circles except Tada and Merkanam. The decrease is stated to be due to bloated stocks and bankrupt or impecunious holders who could not afford

twenty to twenty-five thousand gallons.

Items.	Cost.
Rs. A. P.	
1. Raising a bridge over the pulsometer channel	124 13 8
2. Raising the site of the driver's and fireman's quarters	109 11 9
3. Excavating a channel to connect the pulsometer channel with the factory eastern channel and constructing a sand bag sluice	104 10 9
4. Repairing and maintaining the sluices at bridges	74 15 9
5. Sand bag lock at Bheemapur	633 9 9
6. Silt clearance from the pulsometer channel	59 13 7
7. Establishment charges	445 11 2
8. Contingencies (including fuel, water and miscellaneous charges)	470 10 10
Total	2,024 1 3

The outturn of the portion worked under the pulsometer was only 31,563 maunds and that of the whole factory 77,679 maunds against 316,898 and 782,135 maunds, respectively, in 1892-93. The very small outturn was, as already stated, due to the unfavourable season. The total cost of working the pulsometer inclusive of all charges except expenditure on machinery (Rs. 480) amounted to Rupees 2,024-1-3, * but of this, Rs. 339-4-2, the cost of the first three items shown in the margin, are not annual recurring charges.

CHAPTER VI.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

48. The Keranur and Manambadi factories, the opening of which was sanctioned in 1891-92 and 1892-93, respectively, were for the first time brought into working during the year under report. The lease granted to Messrs. Subbiah Pandaram and Company for working the greater portion of the Védaranniyam factory under the excise system having expired with the close of 1893, the portion of the factory leased to the firm has been ordered to be worked under the modified excise system from the beginning of 1894.

49. The quantity of salt manufactured under the excise system amounted to 6,244,094 maunds against 7,485,783 maunds in 1892-93. The decrease in the outturn was, as already stated (*vide* paragraph 28 *supra*) due to absence of manufacture at the Naupada, Nizampatam and Cheyur factories and to the generally unfavourable character of the season in the northern sub-divisions.

A.—Working of Government Extensions.

50. It has already been stated in paragraph 26 that the marginally-noted extensions, sanction for opening the first two of which was obtained in 1892-93 and the last in 1891-92, were worked for the first time during the year under report. Adding these to the list of reserve stations, the quantity of salt acquired in Government extensions during the season of 1893 amounted to 451,641 maunds against 443,887 * maunds in 1892.

51. The results of the working of the extensions during the last 5 seasons are summarized below :—

* Excludes the quantity produced in the Lakshmi pans since ordered to be worked as an ordinary factory.

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.	Quantity manufactured in the season of 1893.	Total.	Deduct quantity supplied to French Government and for fish- curing.	Balance held in reserve on the 31st March 1894.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Surla	..	..	..	..	12	12	..	12
Calingapatam	..	23,480	26,134	49,000	8,832	107,446	8,413	99,033
Karasa	3,134	19,498	27,880	65,188	2,578	118,278	..	118,278
Penuguduru Extension	26,118	33,020	30,366	41,453	13,218	144,175	..	..
No. I.	..	..	..	..	832	832	2,076	142,931
Penuguduru do.	..	..	..	..	..	..	..	..
No. II.	..	38,166	128,674	129,162	46,324	342,306	338	395,622
Krishnapatnam do.	..	..	..	..	53,654	53,654	..	..
No. I.	..	..	..	..	..	..	..	..
Krishnapatnam do.	..	..	..	..	..	..	..	..
No. II.	..	..	..	..	..	..	..	..
Merkanam (including Kan- dadu pans).	40,635	66,078	168,059	68,478	173,038	516,283	198,648	317,640
Védaranniyam	8,318	104,215	75,635	2,538	62,144	252,850	..	252,850
Adirampatnam	376	27,406	26,786	173	10,747	65,487	153	65,334
Sevandakolam	..	115,513	91,396	87,906	80,262	375,076	48,187	326,909
Total ..	78,581	427,361	674,929	443,887	451,641	1,976,399	257,790	1,718,609
Deduct salt sold in the Pen- guduru Extension No. I up to 31st March 1894 under G.O., dated 20th December 1892, No. 1275, Revenue	..	..	..	..	..	..	..	11,915
Actual balance on the 31st March 1894	..	..	..	..	..	..	..	1,706,694

52. It will be seen that out of a total of 19½ lakhs of maunds received into store in the last five years, 258,000 maunds were expended for the supply of salt to the French Government at Pondicherry and elsewhere and for supply to fish-curing yards, and 11,915 maunds of inferior salt at Penuguduru were sold to the public with reference to G.O., No. 1275, Rev., dated 20th December 1892, leaving in store a balance of a little over 17 lakhs of maunds as reserve stock.

53. Speaking generally, it may be stated that, so far as the acquisition of Government stocks was concerned, the season under report was very unfavourable in the northern factories, but the results were more satisfactory in the factories in the three southern Sub-Divisions.

54. To deal with each Sub-Division separately—

(a) *Chatrapur*.—With a view to secure as much Government salt as possible, and thereby meet the large demand from Orissa and to control the prices of excise salt at Surla, manufacturing operations were commenced early at Ganjam; but, as already stated, the season was exceptionally unfavourable. The outturn at the Surla excise factory also was very low, which was due, in addition to the heavy rainfall, to the indifference of the licensees to manufacture on account of the large stocks they had in hand. In the Surla extension, only a small quantity of 12 maunds could be manufactured during the year, owing chiefly to the neglect of the Circle officer to carry out the necessary works in time, of which due notice was taken by the Board.

(b) *Chicacole*.—The reserve stations in this Sub-Division are Calingapatam and Karasa. The outturn of the former during the season under report was 8,832 maunds and of the latter 2,578 maunds against 49,000 and 65,188 maunds, respectively in 1892. The very small outturn was due to the exceptionally unfavourable character of the season for salt manufacture. The stocks of salt available for sale in this Sub-Division at the end of March last amounted to 613,046 maunds of Government and 713,726 maunds of excise salt, which at the average rate of sale for the last three years, will suffice for 19·3 months' consumption.

to wait for the realization of their capital by the sale of their salt in the ordinary course and who therefore had to take what they could get for it. It is also attributed to the fact that much of the salt was unsaleable, being so heavy or of such bad quality that it was not worth removal even if given away. But, as repeatedly remarked by the Board, the prices in the factories of the Vayalur, Ennore and Covelong Circles are imaginary, the licensees removing salt on their own account to their private godowns at Madras where they sell it at a profit for prices varying according to quality. The high prices in Tada are reported to be due to combination among the licensees, while at Merkanam they are attributed to constant picking and choosing to get at the lightest salt or that which yields the greatest number of measures to a maund. At Cheyur the licensees are stated to have been selling their salt to Messrs. Binny and Co. at a profit on condition that they should take it back if the company is unable to dispose of it in a reasonable time.

(g) *Negapatam*.—The average prices were generally higher than in the previous year in all the circles except Tranquebar, where the falling off is due to the distance of the railway line from the two factories, and to the presence of better salt in the markets usually supplied by it. The increase in the Negapatam and Védaranniyam Circles is attributed to the improved quality of the salt manufactured in the year, the salt sold in the previous year having been that which had been in store for a long time and was therefore unable to compete with the better salt of the Tinnevely Sub-division. In the Cuddalore Circle the rise in prices was due to the monopoly of salt held by the capitalists.

(h) *Tinnevely*.—The average price of excise salt was higher than it was in the previous year in almost all the factories, owing chiefly to greater demand on account of the low state of the stocks in the Negapatam Sub-division, and partly also to the lightness of the salt on account of which it finds favour with the trade. The rise in the Tuticorin factories is ascribed also to the sifting of salt permitted during the year.

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

60. Appendix F shows the retail price of salt ruling in selected markets in each district of the Presidency. The manner in which the information was recorded was the same as in the preceding years. The following abstract shows the district averages worked out from the figures furnished for individual markets in the appendix:—

District.	Average prices (number of seers of 80 tolas per rupee.)	District	Average prices (number of seers of 80 tolas per rupee.)
Ganjam	11·65	Chingleput	12·82
Vizagapatam	11·61	South Arcot	12·13
Godavari	12·89	Salem	11·23
Kistna	12·36	Coimbatore	11·34
Nellore	12·40	Tanjore	12·27
Kurnool	10·17	Trichinopoly	11·73
Bellary	10·33	Madura	11·92
Anantapur	11·28	Tinnevely	12·95
Cuddapah	12·02	South Canara	11·23
North Arcot	12·22	Malabar	10·65

61. 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. 3-14-11 per maund of 82½ lb., was normal.

Variations in retail prices. 62. To deal with each sub-division separately:—

(a) *Chatrapur*.—Retail prices are reported in this sub-division from Ichchhapuram and Baligunta, 4 and 40 miles from Surla and Ganjam respectively. The shortness of stocks at the latter factory and the rise of excise prices at the former did not affect the retail prices, the slight variations noticed as compared with the previous year being due to difference in the weight of the salt.

(b) *Chicacole*.—Retail prices in the Vizagapatam District did not show any improvement as compared with the previous year. The prices in the Kimedi, Srungavarappukotta and Mádugula markets show a rise, due (i) to the failure of the manufacturing season in 1893 which doubtless caused retail dealers to anticipate a material enhancement of prices by the excise licensees and (ii) to want of sufficient stocks in the centres in the latter part of the year, when abnormally heavy rains prevented the easy transport of salt from the sources of supply. The prices reported from the Narasannapéta market which derives its supply from the Calingapatam factory have shown, however, a steady fall since 1891-92.

(c) *Cocanada*.—The variation in the retail prices charged at the selected centres in the Gódávári District in 1893-94 as compared with the previous year was trifling and does not call for remark.

(d) *Masulipatam*.—As reported in paragraph 83 of the Salt Administration Report for 1892-93, two more stations, Bandar and Bápatla, were added to the list of centres for reporting retail prices in the Kistna District from the 1st April 1893. There was a satisfactory decline in prices at all the centres during the year. At Jaggayyapet the prices were high in the early part of the year, but after the opening of the canal in June they were lowered.

(e) *Nellore*.—The retail prices reported are moderate and have shown a fall (as compared with 1892-93) everywhere in the Nellore District except at Gudur and Nellore. The slight increase at Gudur is reported to be due to the heavy rains of October and November having for a time cut off communication with the sources of supply. The salt made in the factories of the Nellore Sub-division also finds its way by the Nellore-Tirupati Railway to North Arcot District and Cuddapah, and by the Pákala-Dharmavaram line to Anantapur; but the chief sources of supply of salt for the Ceded Districts are the factories in the Chingleput District. Salt is also imported into those districts from Bombay and Goa *via* the Southern Mahratta and Great Indian Peninsula Railways.

(f) *Chingleput*.—The retail prices in the Kurnool, Bellary, Anantapur and Cuddapah Districts have been more or less steady and present no market variations. The prices in North Arcot which adjoins Chingleput are (as might be expected) lower than those in Cuddapah or Anantapur. It will be observed that the prices in the Kurnool District which is closer to the Nellore factories are slightly higher than those in the more distant district of Bellary. This is apparently due to the fact that, while the former district is mainly dependent upon Madras and the Nellore factories for its supply, the latter is supplied also with Bombay and Goa salt which is displacing Madras salt especially in the portions of the district traversed by the Southern Mahratta Railway.

(g) *Negapatam*.—The tracts usually supplied with salt from the factories in the Negapatam Sub-division are the districts of South Arcot, Tanjore and Trichinopoly and the Native State of Pudukkóttai. Portions of Coimbatore traversed by the South Indian Railway also draw their supply from the Negapatam factories. It will be observed that salt is sold cheaper at Tindivanam, Tiruvannámalai and Panruti than in the Cuddalore town itself where there is a salt factory. This is due to the former stations drawing their supplies from the Merkanam factories, while at Cuddalore high prices are charged by the licensees owing to the outturn being insufficient to meet the increasing demand caused by the development of railway communications. Prices in the Tanjore and Trichinopoly Districts have been more or less steady.

(h) *Tinnevelly*.—This sub-division supplies salt to all the markets in the Madura and Tinnevelly Districts, the salt made in the former district being hardly sufficient for local consumption. For the last two or three years, owing to unfavourable seasons in the Negapatam Sub-division, the tracts usually supplied by that sub-division were drawing a portion of their supply from the Tinnevelly Sub-division, but the former is now regaining its position. Salt is generally sold cheapest in the Tinnevelly District. In Madura also the retail prices though higher are moderate.

(i) *Calicut*.—The Malabar and South Canara Districts comprising this sub-division are entirely supplied with salt imported from Bombay and Goa. The prices are about the same as those obtaining in the Ceded Districts.

as in the other factories and the quantity manufactured was almost the same as in the previous year. The quantity destroyed by rain amounted to 10,217 maunds of Government and 6,071 maunds of excise salt. 27,418 maunds of Government and 11,411 maunds of excise salt were rejected during the year. The rains of November did considerable damage to the salt and salt works in all the factories in the sub-division.

38. In the Chingleput Sub-division the season was favourable for manufacture, there having been very little rain until June. The rains in November were heavy, but as all the salt had been brought under cover, little damage was done to the salt, but the works suffered considerably. The brine supply was sufficient in all the factories except Merkanam where a scarcity of brine was felt in the month of April, but by the opening of the Alambarai bar the necessary supply was obtained and manufacture was continued as usual. About 987 maunds of Government and 13,708 maunds of excise salt were destroyed by rain.

39. Though the total rainfall in the Negapatam Sub-division was nearly double that of the previous year, the manufacturing season was not unfavourable except at Adirámpatnam and Magilankottai. At these factories the quantity brought into store amounted to 74,633 maunds against 99,129 maunds in 1892-93, but in the sub-division, as a whole, a comparatively large stock of salt was secured. About 3,740 maunds of Government and 4,634 maunds of excise salt were destroyed by rain during the year.

40. In the Tinnevelly Sub-division also the total rainfall was double that of the previous year, but it was slight in the manufacturing months and the season was one of the most favourable on record for salt manufacture; had it not been for the rainfall in March, which to some extent retarded the progress of manufacture, the outturn of salt would have been even greater. No serious damage was done to salt works anywhere except at Theethandathanam where, during the November rains, the embankment was breached in several places. The quantity of salt destroyed by rain amounted to 1,796 maunds of Government and 4,272 maunds of excise. No Government salt was rejected during the year.

41. 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 7,337,580 maunds against 9,244,450 maunds in the previous year as shown below:—

Sub-division.		Quantity received into store in the season of		Increase or decrease.	
		1892.	1893.	Quantity.	Per cent.
		1. MDS.	1. MDS.	1. MDS.	
Chattrapur	Government ..	782,135	(a) 77,691	— 704,444	— 90.06
	Excise	383,581	3,503	— 380,078	— 99.08
Chicacole	Government ..	393,771	29,060	— 364,711	— 92.62
	Excise	1,278,596	209,126	— 1,069,470	— 83.64
Cocanada	Government ..	41,453	14,050	— 27,403	— 66.10
	Excise	524,851	198,590	— 326,261	— 62.16
Masulipatam	Government ..	(b) 110,752	(b) 11,924	— 98,828	— 89.23
	Excise	91,039	323,288	+ 232,249	+ 255.10
Nellore	Government ..	169,942	515,398	+ 345,956	+ 203.66
	Excise	660,289	515,488	— 144,801	— 21.93
Chingleput	Government ..	88,478	273,038	+ 184,560	+ 208.69
	Excise	2,612,980	2,035,339	— 577,641	— 22.10
Negapatam	Government ..	50,467	(c) 190,903	+ 140,436	+ 278.27
	Excise	549,701	(c) 980,762	+ 431,061	+ 78.41
Tinnevelly	Government ..	141,669	80,922	— 60,747	— 42.87
	Excise	1,384,746	(d) 1,977,993	+ 593,247	+ 42.84
Total	Government ..	1,753,667	1,093,486	— 660,181	— 37.82
	Excise	7,490,783	6,244,094	— 1,246,689	— 16.59
Grand Total (Government and Excise) ..		9,244,450	7,337,580	— 1,906,870	— 20.62

(a) Excludes 55,200 maunds of Government salt manufactured in the season of 1894 and taken into store in 1893-94.

(b) Spontaneous salt collected in Pandraka.

(c) Includes 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.

(d) Includes 3,400 maunds of excise salt manufactured in the season of 1893 and taken into store in 1892-93.

42. There was a net decrease of 665,181 maunds in the outturn of Government salt as compared with the previous year; excluding the scrapings of swamp salt at Pandraka, the net decrease in the outturn in the other factories was 566,353 maunds. The decrease was due to the very poor outturn in the northern factories, especially at Ganjám, and to the absence of manufacture at Polavaram and Vaippar.

43. The outturn of excise salt showed a decrease of 12·41 lakhs of maunds as compared with that of the previous year. The decrease was due to the disastrous failure of manufacture in the three northern sub-divisions and to the absence of manufacture at Naupada, Nizampatam and Cheyur.

44. Taking both Government and excise salt together, there was a total decrease of 1,906,870 maunds in the outturn of the year. The quantity manufactured in each of the ten preceding years is noted in the margin.

Years.	Total decrease.
1883-84 ..	6,024,472
1884-85 ..	7,578,482
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 ..	9,244,450
1893-94 ..	7,337,580

* Including spontaneous salt.

45. As in last year steam-pumps were used at Karasa and Jagannaikpur. In the former factory the area worked under the pump was 121·73 acres against 131·63 in the preceding year; the outturn was 16,714 maunds against 94,742 maunds in 1892-93, the large decrease being due to the very unfavourable character of the season. The pump was the same as that used in previous years and supplied as much as 2,300 gallons of brine per minute when under full steam against 1,500 gallons in the preceding year. A new and more powerful pump was imported by Messrs. Stuart, Hall and Co. capable of raising 4,500 gallons per minute, but as it arrived late in the season, it was not worked during the year under report. At Jagannaikpur the area worked under the pump was the same as in 1892-93, viz., 127·08 acres; the outturn was 11,290 maunds against 62,616 maunds in the previous year, the large decrease being due, as at Karasa, to the very unfavourable character of the season. 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. 1,118† and Rs. 3,000‡ against Rs. 1,587 and Rs. 3,000, respectively, in 1892-93. The decrease in expenditure at Karasa is attributed to the unusually heavy rains which frequently necessitated the stoppage of manufacture.

† Cost of establishment ..	Rs. 396
Fuel	500
Oil	75
Water charges ..	72
Miscellaneous ..	75
Total ..	1,118

‡ Details not available.

46. Taking the above figures as the expenditure incurred in lifting brine for the manufacture of 16,714 and 11,290 maunds of salt at Karasa and Jagannaikpur, respectively, and adding about Rs. 7-8-0 per garce paid by the firms as kudivaram to bond fide workers in the factories, the prime cost of salt per garce ready for storage (exclusive of a margin for interest on the capital sunk and for depreciation of machinery) works out to about Rs. 15-8-5 at Karasa and Rs. 39-6-2 at Jagannaikpur against Rs. 9-4-2 and Rs. 13-7-1, respectively, in the preceding year. The increase in the cost is due to the decrease in the outturn.

47. Owing to the unfavourable character of the manufacturing season consequent on the heavy rainfall, the pulsometer was worked only from the 18th March to the 24th April 1893, and during this short period there was no occasion to use it for 16 days as there were either spring tides or heavy falls of rain which kept the channels full. The channels were more or less full during the rest of the period also, which rendered it impossible to ascertain the exact results of the pulsometer in supplying brine to the northern portion of the factory. The area worked under the pulsometer and the quantity of brine discharged by it per hour were the same as in the previous year, viz., 368 acres and

(j) Erode.—The Salem and Coimbatore Districts in this sub-division draw their supply from various sources, viz., Madras and the neighbouring factories, the Negapatam factories, and from Bombay via Calicut. The prices prevailing in them are somewhat high owing to their distance from all the sources of supply. There was, however, a slight decrease in 1893-94.

E.—Competition of Bombay with Madras Salt.

63. 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 manifeste).	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.
Bairdur, Bombay ..	7,151	2,471 1 11	757 4 0	209 6 6	216 6 6	3,654 2 11	0 8 2·1
Kundapur do. ..	28,353	7,568 0 5	2,914 7 7	1,575 2 1	176 5 6	12,233 15 7	0 6 10·8
Barkur do. ..	44,105	14,635 6 1	4,242 3 4	6,866 0 8	640 1 9	26,383 11 10	0 9 4·8
Malpe do. ..	10,906	3,844 13 8	1,017 2 4	596 14 9	271 11 6	5,750 10 3	0 8 4·8
Mangalore do. ..	172,421	64,656 11 1	16,540 5 11	22,804 5 1	4,425 4 10	1,08,426 10 11	0 10 0·7
Mulki do. ..	13,150	6,575 0 0	1,440 12 0	410 7 0	253 14 0	8,686 1 0	0 10 6·7
Cannanore do. ..	55,196	14,309 8 4	7,769 0 0	10,789 12 0	1,946 0 0	34,804 4 4	0 10 1·0
Tellicherry do. ..	58,800	20,990 7 3	4,911 7 0	11,336 12 0	1,854 5 0	39,092 15 3	0 10 7·6
Badagara do. ..	21,675	7,181 7 8	2,070 11 10	3,733 3 6	1,429 4 4	14,414 11 4	0 10 7·6
Quilandi do. ..	4,751	1,451 15 11	840 9 6	198 0 0	164 8 6	2,655 1 11	0 8 11·3
Calicut do. ..	452,913	1,27,960 1 5	52,363 1 0	62,754 2 6	27,863 3 10	2,70,945 8 9	0 9 6·8
Beyppore do. ..	16,027	4,440 0 0	1,110 0 0	2,028 4 0	502 8 0	8,080 12 0	0 8 0·8
Ponnani do. ..	183,259	52,267 7 4	19,554 7 0	24,380 11 0	6,027 5 0	1,09,229 14 4	0 9 6·4
Cochin do. ..	6,176	1,182 0 0	742 8 0	985 10 11	99 5 4	3,009 8 3	0 7 9·5
Total do. ..	1,075,683	3,36,534 1 1	1,16,263 15 6	1,48,668 12 0	45,875 4 1	6,47,342 0 8	0 9 7·5

64. 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, not because of any appreciable difference in the quality of the two articles, but on account of the practice of retail sale by measurement which naturally induces the trade to prefer the lighter Bombay salt to the comparatively heavy Madras salt. During the season under review experiments were made in some factories with a view to ascertaining whether light salt can be produced consistent with chemical purity, but the results were not attended with much success. The Deputy and Assistant Commissioners have been directed to pay more attention to this matter during the current season and submit accurate reports of the results of their observation.

65. 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.

66. 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.

[illegible]

(a) Purchased by Government for issue to fish-curing yards. (b) Confiscated salt. (c) Represents adjustments made to rectify certain errors.

(d) Salt collected at Pandrath swamp. (e) Salt paid for but the duty on which has subsequently been refunded owing to want of stock.

(f) 321 maunds purchased by Government for issue to fish-curing yards and 3,240 maunds for supply to the French Government. (h) Includes 95,476 maunds purchased by Government for issue to fish-curing yards and 28 maunds confiscated salt.

(g) One maund recovered in a theft case.

The Polavaram factory not having been intended as a reserve station but as an ordinary Government factory, it was thought unnecessary to increase the stock at this out-of-the-way place, as the salt in hand at the beginning of the year was sufficient at the ordinary rate of sales for 5 years' consumption. The absence of manufacture at Naupada was due to the unwillingness on the part of the licensees to increase the stock which was already large, the sales at the same time being low owing to a great fall in the trade conducted by the Brinjaries. In the Nizampatam and Cheyúr factories the absence of manufacture was due to the stocks being large and the sales low and the space for storage limited. In the case of the former factory it is attributable also to the licensees' want of funds to enable them to carry on manufacture, owing to the death of the company's agent on whom they depended for money. The Cheyúr licensees were permitted to construct new platforms at their own expense if they considered that the interests of their trade required them, but they chose to stop manufacture rather than incur additional expenditure on platforms.

29. Excluding the Vaippar factory and the Panchakali depôt, in which manufacture ceased from the year under report, and the four factories in which there was no manufacture, namely, Polavaram, Naudapada, Nizampatnam and Cheyur, and including the five factories referred to in paragraph 26 *supra* which were worked for the first time during the year, the total number of factories that were at work in the season of 1893 was 19 under Government and 48 under Excise as shown in the margin, against 17 and 47, respectively, in the preceding year.

[illegible]

31. 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.

32. Taking the Presidency as a whole, the season was not very favourable for salt manufacture during the year under report. In the three northern Sub-divisions manufacture proved a disastrous failure owing to frequent heavy falls of rain in the manufacturing months from January to June, and in the three central Sub-divisions the season was not particularly favourable. In the Negapatam and Tinnevely Sub-divisions, however, although the total rainfall was nearly double that of the previous year, the season under report was more favourable than the preceding one, the rainfall having generally been moderate in the manufacturing months.

33. In the Chatrapur Sub-division the season was exceptionally unfavourable for salt manufacture, there having been abnormal rains in every month from January. Manufacturing operations were commenced early, advances were given to manufacturers at Ganjam, and every effort was made both there and at Surla to scrape as much salt as possible; yet the quantity of salt produced and taken into store was exceedingly small. The outturn in the Ganjam and Surla factories was only 77,679 maunds and 3,503 maunds against 782,135 and 383,581 maunds, respectively, in 1892-93, and only a nominal quantity of 12 maunds was scraped in the Surla Government extension which was worked for the first time during the year. Two storms visited the factories—one on the 20th April 1893 and the other on the 25th May; the latter seriously affected manufacture, but no damage of importance was done to the salt works on either occasion. The commencement of the monsoon on the 13th June 1893 finally put a stop to manufacture. A quantity of 840 maunds of salt was rejected at Ganjam as being of inferior quality, and 132 maunds were destroyed by rain at Surla after estimation.

34. In the Chicacole Sub-division there were heavy rains in every month from the commencement to the close of the season, which greatly retarded the progress of manufacture. Storage also was much impeded by the rainfall. Only 238,186 maunds were taken into store during the year against 1,672,367 maunds in 1892-93, but this very small outturn was partly due also to the absence of manufacture at Naupada and Polavaram for reasons given in paragraph 28-*supra*. Several storms visited the factories during the year, but caused no damage of importance to the salt or salt works. About 4,400 maunds of salt were rejected in the Government factories before estimation as being of inferior quality.

35. In the Cocanada Sub-division also the season was unfavourable, untimely rains in all the months from February to June 1893 having impeded the progress of manufacture. The outturn was, in consequence, far below that of the previous year, the quantity taken into store being 212,640 maunds against 566,304 maunds in 1892-93. The quantity of salt destroyed by rain after estimation was 886 maunds. No salt was rejected at the monopoly extension at Penuguduru during the year under report. Owing to excessive rains in October and November there were heavy floods which seriously damaged the roads and platforms both at Penuguduru and Mogalturru.

36. In the Masulipatam Sub-division the rain in the early part of the year was not such as to affect manufacture. The season was favourable at Manginapudi where a good crop was gathered. In the Pandraka factory, however, dust storms in May completely destroyed a large quantity of salt which was ready for scraping. The rains of June put an end to manufacture. As already stated, there was no manufacture at Nizampatam owing partly to ample stocks and partly to the licensees not having the necessary funds to carry it on independently.

37. In the Nellore Sub-division the season was far from favourable. The frequent heavy rains from May retarded, to a great extent, the progress of manufacture in the factories of the Kanuparti and Iskapalle circles and caused damage also to the salt awaiting storage. To make up for the poor outturn, manufacture was extended by two months in the Iskapalle factory, but without much result. At Krishnapatnam, however, the local rainfall was not so heavy

Receipts and Issues of Salt—cont.

Sub-Divisions.	EXPENDED DURING THE YEAR.						WASTAGE WRITTEN OFF.		BALANCE AT THE END OF THE YEAR.	
	Home and Inland consumption.	Supplied for curing fish.	Sold to French Govern-ment.	Sent to other Sub-Divisions.	Miscellaneous.	Total.	Ordinary.	Special.	Total expended.	Actual quantity in store.
	12	13	14	15	16	17	18	19	20	21
East Coast (West Coast) Calicut	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
	424,186	3,694	720	120	..	437,820	2,785	..	463,605	43,679
	120,195	8,208	..	..	..	128,403	8,961	..	137,365	613,046
	50,237	4,834	..	..	..	55,071	1,783	..	56,854	134,440
	50,597	1,843	..	..	..	52,440	9,294	..	62,232	50,438
	296,076	1,524	..	..	..	297,600	24,596	..	322,196	909,900
	..	6,305	38,813	..	..	45,123	2,779	2,052	49,956	320,475
	48,611	6,189	11,280	78,000	..	113,513	3,214	..	69,315	393,682
	24,626	10,887	..	..	..	35,513	2,816	..	116,329	486,832
	..	103,963	2,050	..	..	106,020	1,083	1,750	108,853	146,894
Total of Government Salt	984,378	146,947	52,863	78,120	1,123	1,263,431	80,311	3,804	1,347,546	3,099,586
East Coast West Coast	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
	213,301	..	..	..	..	213,301	..	..	223,571	86,900
	695,693	..	..	..	..	695,693	7,846	..	736,355	713,726
	368,450	..	..	..	..	368,450	12,581	..	410,435	224,252
	209,416	..	..	..	..	209,416	21,368	..	233,287	603,644
	621,021	..	..	..	..	621,021	37,761	..	659,328	778,347
	1,944,823	..	..	..	..	1,944,823	150,650	..	2,128,531	5,428,631
	714,009	..	..	..	..	714,009	55,535	..	773,989	682,251
	1,311,566	..	..	..	..	1,311,566	64,787	..	1,519,929	1,437,635
	5,978,208	..	..	..	..	5,978,208	390,360	..	6,584,325	9,851,395
Total of Excise Salt	..	..	..	..	..	..	..	..	..	..
Chingleput (Madras) Calicut	IMPORTED SALT.						Duty paid by Sea.		..	
	..						..		..	
	..						..		..	
Total of duty-paid salt	..	..	..	..	..	..	..	..	..	..

(a) Destroyed as dirty salt.
(b) Represents the quantity lost in transit to the French Government, the value of which has subsequently been recovered.
(c) 13 maunds destroyed as dirty salt, 6 maunds found deficient in a fish-curing yard, for which duty and cost price were recovered from the Petty officer in charge, and two maunds representing adjustments to rectify certain errors.
(d) Quantity lost by the transport contractor, the value of which was subsequently recovered.
(e) Includes 1,800 maunds representing certain adjustments, 26,070 maunds being duty-paid exports to Calcutta by sea, and 1,604 maunds sold to Government for fish-curing purposes.
(f) Includes 6,661 maunds sold to Government for fish-curing purposes and 26,407 maunds exported to Calcutta by sea.
(g) 821 maunds sold to Government for issue to fish-curing yards, 3,240 maunds for supply to the French Government, and 184 maunds of salvaged salt destroyed at Adirampatnam.
(h) 96,476 maunds sold to Government for issue to fish-curing yards and 49,000 maunds exported to Penang by sea.

Receipts and Issues of Salt—cont.

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[DISTRIBUTION AND CONSUMPTION.

Districts or Provinces declared for.	DISTRICTS OR SOURCES OF SUPPLY.													
	1	2	3	4	5	6	Chingleput and Madras.	8	Tanjore.	Madure.	Tinnevely.	Goa Territory.	Bombay Presidency.	Total.
Ganjam	I. MDS. 331,958	I. MDS. 465,452	I. MDS. 378,687	I. MDS. 419,999	I. MDS. 26,822	I. MDS. 286,102	I. MDS. 477,802	I. MDS. 1,468	I. MDS. 599,288	I. MDS. 331,044	I. MDS. 274,986	I. MDS. 331,958	I. MDS. 331,958	I. MDS. 331,958
Vizagapatnam	168,768	14,602	378,687	42,684	26,822	2,396	2,680	270,261	599,288	331,044	274,986	331,958	331,958	331,958
Godavari					419,999	286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958
Kistna					42,684	2,396	2,680	270,261	599,288	331,044	274,986	331,958	331,958	331,958
Nellore					14,282	286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958
Chingleput and Madras					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
South Arcot					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Tanjore					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Madure					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Tinnevely					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Goa Territory					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Bombay Presidency					286,102	599,288	270,261	599,288	331,044	274,986	331,958	331,958	331,958	331,958
Total	983,194	479,964	378,687	514,520	646,972	1,688,445	327,816	659,837	274,899	1,061,400	1,051,065	8,015,789	8,015,789	8,015,789

* Imports by sea.
† Exclusive of the 52,407 maunds and 48,000 maunds exported to Calcutta and Penang, respectively.

• Imports by sea.

and according to railway accounts.

85. The following is an abstract of the salt traffic on the railways of the Presidency during 1893-94 :—

Abstract statement showing the Salt traffic on railways in the Madras Presidency during the year 1893-94.

Districts consigned to.	DISTRICTS SENT FROM.											
	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madras.	Tinnevely.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13
Kistna ..	L. MDS. 14,510	L. MDS. 7,929	L. MDS. 125,949	L. MDS. 7,538	L. MDS. 162	L. MDS. 8	L. MDS. 5	L. MDS. 289	L. MDS. 317,432	L. MDS. 1,259	L. MDS. 3,618	L. MDS. 3,505
Nellore ..	6,656	56,972	37,079	57,917	7,355	19,116	6,966	144,454	9,369	375	162	34
Cuddapah ..	49,134	235	136,909	16,564	176,725	20,580	191,808	139,542	63,185	8,390	3,121	3,481
Kurnool ..		49,769	117,092	20,680	118,322	8,844	870,478				335	
Bellary ..		83,376	294,855	57,917	7,355							
Anantapur ..			139,257	16,564	176,725	20,580	191,808					
Chingleput and Madras ..			176,435	3,897	118,322	8,844	870,478					
North Arcot ..			3,897	1,296	2,920	2	137,310					
Salem ..												
Tanjore ..												
Trichinopoly ..												
Madras ..												
Tinnevely ..												
Malabar ..												
Mysore Province ..												
Nizam's Dominions ..												
Bombay Presidency ..												
Goa Territory ..												
Total ..	175,840	148,281	1,354,256	111,821	305,485	4,436	725,683	454,511	388,886	9,924	3,618	3,505

Abstract statement showing the Salt traffic on railways in the Madras Presidency during the year 1893-94—cont.

Districts consigned to.	DISTRICTS SENT FROM—cont.											
	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
	14	15	16	17	18	19	20	21	22	23	24	25
Kistna ..	L. MDS. 14,510	L. MDS. 7,929	L. MDS. 125,949	L. MDS. 7,538	L. MDS. 162	L. MDS. 8	L. MDS. 5	L. MDS. 289	L. MDS. 317,432	L. MDS. 1,259	L. MDS. 3,618	L. MDS. 3,505
Nellore ..	6,656	56,972	37,079	57,917	7,355	19,116	6,966	144,454	9,369	375	162	34
Cuddapah ..	49,134	235	136,909	16,564	176,725	20,580	191,808	139,542	63,185	8,390	3,121	3,481
Kurnool ..		49,769	117,092	20,680	118,322	8,844	870,478				335	
Bellary ..		83,376	294,855	57,917	7,355							
Anantapur ..			139,257	16,564	176,725	20,580	191,808					
Chingleput and Madras ..			176,435	3,897	118,322	8,844	870,478					
North Arcot ..			3,897	1,296	2,920	2	137,310					
Salem ..												
Tanjore ..												
Trichinopoly ..												
Madras ..												
Tinnevely ..												
Malabar ..												
Mysore Province ..												
Nizam's Dominions ..												
Bombay Presidency ..												
Goa Territory ..												
Total ..	4,427	20	16,180	5,771	7,109	36,620	53,225	109	3,809,707	38,479	92,106	3,679,123

Corrected distribution.

86. 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.												
	Ganjam.	Vissaga- patnam.	Goddavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Bombay Presidency and Goa.	Mysore Province.	
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.	
Ganjam	331,968												
Vissaga-patnam	168,768	465,452											
Goddavari		14,602	378,687										
Kistna				322,526	26,592								
Nellore				20,988	369,573								
Chingleput and Madras					23,488	308,879							
South Arcot						268,836	4						
Tanjore						3,897	278,136	162					
Madura							8,923	507,689	30	19,116			
Tinnevely							1,296	2,930	271,187	370,478			
South Canara									2	473,027			
Mahabar											274,926		
Belhary and Anantapur											472,324		
Osakarah											70,575		
Kurnool												23	
North Arcot											9,644		
Salem											269		
Osatoors including the Nilgiris											144,454		
Tribinopoly including Pudukkottai											189,842		
Central Provinces													
Orissa including the Tributary Mahals													
Nizam's Dominions	36,438												
Mysore and Coorg	446,040												
Bombay Presidency													
Total	983,194	479,954	378,687	514,530	646,979	1,638,445	327,816	669,837	274,899	1,081,400	1,449,875	23	

* Inclusive of salt which must have gone to Mysore and Coorg for which figures are not available.
Kistna to Nellore.—The Railway figures are 6,656 maunds; to this are added 14,282 maunds declared from the China Ganjam factory for Nellore.
Nellore to Kistna.—The Railway figures are 112,540; to this are added 16,393 maunds declared for Jagavaypeta which must have gone by road to the Nizam's Dominions.
Nellore to Chingleput.—The Railway figures are 66,972 maunds; to this are added 66 and 1,555 maunds declared for Cuddapah from the Pitkala and Lakapalle factories respectively.
Nellore to North Arcot.—The Railway figures are 33,376 maunds; to this are added 22,981 maunds declared from the Tada factory for the North Arcot district.
Chingleput and Madras to South Arcot.—The Railway figures are 314,986 maunds; to this are added 53,850 maunds declared from Chumampet factory for South Arcot.
Chingleput and Madras to North Arcot.—The Railway figures are 294,855 maunds; to this are added 27,400 and 1,070 maunds declared for North Arcot from the Cheyay and Chumampet factories respectively.

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		
1881-85	I. MDS. 5,732,812	I. MDS. 658,982	I. MDS. 6,391,794	I. MDS. 6,391,794	I. MDS. 4,608,389	I. MDS. 2,997,482	I. MDS. 876,673	I. MDS. 8,482,424	I. MDS. 10,341,101	I. MDS. 3,656,444	I. MDS. 876,673	I. MDS. 14,874,218	I. MDS. 13,488,966	I. MDS. 11,183,185	I. MDS. 12,882,906
1885-86	4,856,696	1,995,253	6,851,949	6,851,949	1,638,392	4,082,418	915,997	6,637,007	6,495,088	6,077,871	915,997	13,488,966	11,183,185	12,882,906	16,789,799
1886-87	2,973,414	2,257,957	5,231,371	5,231,371	1,643,888	4,212,540	1,095,386	5,951,814	3,617,302	9,564,512	1,095,386	12,882,906	11,183,185	12,882,906	16,789,799
1887-88	1,171,185	1,732,671	2,903,856	2,903,856	1,058,515	7,831,841	1,088,694	9,979,030	2,229,700	11,528,357	1,088,694	16,789,799	14,838,749	16,789,799	20,584,471
1888-89	1,051,846	3,650,864	4,702,710	4,702,710	1,138,499	7,871,493	1,220,461	10,136,039	2,487,427	13,181,911	1,220,461	20,584,471	18,010,567	20,584,471	22,196,734
1889-90	1,157,230	5,168,118	6,325,348	6,325,348	1,352,197	7,913,793	1,264,879	9,989,153	2,982,968	15,435,828	1,264,879	22,196,734	21,721,757	21,721,757	21,721,757
1890-91	1,328,138	6,693,276	8,021,414	8,021,414	1,654,820	7,069,451	1,264,879	11,164,874	3,772,993	18,435,828	1,264,879	21,721,757	21,721,757	21,721,757	21,721,757
1891-92	1,896,935	7,524,682	9,421,617	9,421,617	1,876,058	7,913,168	1,264,879	10,474,968	4,384,147	16,548,469	1,264,879	21,721,757	21,721,757	21,721,757	21,721,757
1892-93	2,471,552	9,253,074	11,724,626	11,724,626	1,912,592	7,995,425	1,264,879	10,474,968	4,384,147	16,548,469	1,264,879	21,721,757	21,721,757	21,721,757	21,721,757
1893-94	3,105,212	10,184,831	13,289,043	13,289,043	1,255,005	6,123,486	1,063,203	8,431,694	4,300,217	13,308,317	1,063,203	21,721,757	21,721,757	21,721,757	21,721,757

BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGE NOT WRITTEN OFF WITHIN THE YEAR.

ISSUES.

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		
1881-85	I. MDS. 7,414,876	I. MDS. 80,393	I. MDS. 7,495,269	I. MDS. 7,495,269	I. MDS. 4,608,389	I. MDS. 2,997,482	I. MDS. 876,673	I. MDS. 8,482,424	I. MDS. 10,341,101	I. MDS. 3,656,444	I. MDS. 876,673	I. MDS. 14,874,218	I. MDS. 13,488,966	I. MDS. 11,183,185	I. MDS. 12,882,906
1885-86	7,684,156	126,846	7,811,002	7,811,002	1,638,392	4,082,418	915,997	6,637,007	6,495,088	6,077,871	915,997	13,488,966	11,183,185	12,882,906	16,789,799
1886-87	7,701,730	129,136	7,830,866	7,830,866	1,643,888	4,212,540	1,095,386	5,951,814	3,617,302	9,564,512	1,095,386	12,882,906	11,183,185	12,882,906	16,789,799
1887-88	7,700,724	129,136	7,830,866	7,830,866	1,643,888	4,212,540	1,095,386	5,951,814	3,617,302	9,564,512	1,095,386	12,882,906	11,183,185	12,882,906	16,789,799
1888-89	7,758,222	172,897	7,931,119	7,931,119	1,338,499	7,871,493	1,220,461	10,136,039	2,487,427	13,181,911	1,220,461	20,584,471	18,010,567	20,584,471	22,196,734
1889-90	8,024,466	172,897	8,197,363	8,197,363	1,352,197	7,913,793	1,264,879	9,989,153	2,982,968	15,435,828	1,264,879	22,196,734	21,721,757	21,721,757	21,721,757
1890-91	8,155,386	184,425	8,339,811	8,339,811	1,654,820	7,069,451	1,264,879	11,164,874	3,772,993	18,435,828	1,264,879	22,196,734	21,721,757	21,721,757	21,721,757
1891-92	8,157,464	184,425	8,341,889	8,341,889	1,876,058	7,913,168	1,264,879	10,474,968	4,384,147	16,548,469	1,264,879	22,196,734	21,721,757	21,721,757	21,721,757
1892-93	8,016,789	140,947	8,157,736	8,157,736	1,912,592	7,995,425	1,264,879	10,474,968	4,384,147	16,548,469	1,264,879	22,196,734	21,721,757	21,721,757	21,721,757
1893-94	8,016,789	140,947	8,157,736	8,157,736	1,255,005	6,123,486	1,063,203	8,431,694	4,300,217	13,308,317	1,063,203	21,721,757	21,721,757	21,721,757	21,721,757

N.B.—Issues of imported salt are entered under home consumption, its actual destination after it has left the customs houses being unascertainable. The 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) 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.

(b) 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.

(c) 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.

(d) Includes 1,101 maunds destroyed as dirty salt, 14 maunds lost in transport the value of which was subsequently collected, 6 maunds found deficient in a fish-curing yard for which duty and cost price were recovered from the petty officer in charge, and 184 maunds of salvaged salt destroyed at Adirampattam.

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

Year.	Rate of duty.	Home and inland consumption.	Yearly average.	Remarks.
Fasli year.	RS. A. P.	L. MAUNDS.	L. 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	..	
1867-68	1 8 0	6,427,869	6,728,608	Duty raised in March 1866.
1868-69	..	6,761,975	..	
1869-70	..	6,668,841	..	
1870-71	..	6,415,050	..	
1871-72	..	6,563,122	..	
1872-73	1 13 0	6,508,215	6,509,308	G.I.P. Railway opened to Nagpur. Duty raised in October 1869. 1871-72 (P) G.I.P. Railway opened to the Kistna river. November 1871, population of the Madras Presidency, Mysore and Coorg 36,903,649.
1873-74	..	6,276,028	..	
1874-75	..	6,689,563	..	
Official year.				
1875-76	..	6,555,328	..	Nizam's State Railway opened in October 1874.
1876-77	..	6,403,281	..	
1877-78	..	6,323,508	6,363,394	1876-78 (famine). Duty raised in December 28, 1877.
1878-79	..	6,967,876	..	
1879-80	..	6,197,623	..	February 1881, population of the Madras Presidency, Mysore and Coorg 35,535,313.
1880-81	2 8 0	6,341,441	6,178,617	Duty lowered in March 1882.
1881-82	..	6,207,531	..	
1882-83	..	7,063,270	..	
1883-84	..	7,431,524	..	
1884-85	2 0 0	7,414,876	7,450,113	
1885-86	..	7,684,154	..	
1886-87	..	7,701,739	..	
1887-88	..	7,700,724	..	
1888-89	..	7,748,222	..	
1889-90	..	8,022,466	..	Duty raised in January 19, 1888.
1890-91	2 8 0	7,923,438	7,964,788	February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,633,206.
1891-92	..	8,185,395	..	
1892-93	..	8,157,454	..	
1893-94	..	8,015,789	..	

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.

83. 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 8,414,599 maunds.

Total consumption.	
Figures as per column 12 of the statement of receipts and issues of salt on pages 24 to 27 ..	8,015,789
Add imports from the Bombay Presidency and Goa <i>via</i> Southern Mahratta Railway into Mysore ..	318,691
Add imports from the Bombay Presidency and Goa <i>via</i> Southern Mahratta Railway into the Madras Presidency ..	80,119
Total ..	8,414,599

84. 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 1893-94 was transported for consumption.

Distribution according to Depôt accounts.

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.							1892-93.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Balance available for consumption within the district.	Resulting consumption per head of the population.
	14	15	16	17	18	19	20	21	22
Ganjam ..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..
Chingleput and Madras ..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur ..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..
Contributors including the Nilgiris ..	..	..	..	..	..	..	..	..	..
Trichinopoly including Pudukkottai ..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	..	..	..	..	..	..	..
Orissa ..	..	..	..	..	..	..	..	..	..
Mahals ..	..	..	..	..	..	..	..	..	..
Nizam's Dominion ..	..	..	..	..	..	..	..	..	..
Mysore and Coorg ..	..	..	..	..	..	..	..	..	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..
Total ..	4,447	6,156	3,505	16,180	5,771	7,109	36,620	8,494,410	79,511
								8,414,599	..

* This is the quantity transported from Cuddapah to Kurnool *via* Kurnool-Cuddapah Canal.
Chingleput and Madras to Salem.—The Railway figures are 139,257 maunds; to this are added 82 maunds declared for Salem from Chunnappet.
South Arcot to Trichinopoly.—The Railway figures are 20,680 maunds; to this are added 128 maunds declared from the Merkanam factory which probably went by road to the Udayarpalayam and Perambalur taluks.
South Arcot to North Arcot.—The Railway figures are 7,538 maunds; to this are added 152 maunds declared for North Arcot from the Merkanam factory.
Tanjore to Trichinopoly and Pudukkottai.—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 and Pudukkottai either partly or entirely by road.
Madura to Trichinopoly including Pudukkottai.—The Railway figures are 562 maunds; to this are added 1,354 and 1,694 maunds declared for Pudukkottai from the Theethandathanam and Vattanam factories, respectively.

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

88. The sales at the factories in the Ganjam District showed an increase * of 35,000 maunds. This was, as already stated in paragraph 74 *supra*, due to the depletion of stocks at the Chilka lake factories. There was a decrease in the quantity declared for the Central Provinces, which was due to large imports of Bombay salt by rail to Sambalpur which has recently been connected by rail with Jharsaghur on the Bengal-Nagpur line.

There was a decrease † of about 47,000 maunds in the sales for the Ganjam and Vizagapatam districts.

89. The sales at the Vizagapatam factories showed an increase ‡ of 25,000 maunds, of which 23,000 maunds were in the sales for local consumption. There was also an increase § in the sales for the Gódvári District, which was due to the better quality of the salt on sale at the Polavaram factory. As the East Coast Railway was opened for traffic only in the middle of the year under report, it is not possible to say what effect it had on the salt trade of the factories in this district.

90. The total sales at the Gódvári factories show a slight decrease || as compared with those of the previous year. The decrease has not been explained either by the Assistant Commissioner or the Deputy Commissioner, but may be attributed partly to the increased imports into the district from the Vizagapatam factories, and partly to the reduction in the floating population caused by the completion of the railway works in the year.

91. The total sales at the Kistna factories showed an increase ¶ of 11,000 maunds, made up of an increase of 54,000 maunds in the sales for consumption in the district and in Nellore, and a decrease of 43,000 maunds in the sales for the Nizam's Dominions and Kurnool.

92. No attempt has been made to work out the consumption of the Ganjam, Vizagapatam and Gódvári districts for the reasons approved by Government in paragraph 14 of G.O., dated 21st November 1888, No. 807, Revenue.

93. 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 :—

	1892-93.	1893-94.
	I. MDS.	I. MDS.
Total sales and imports in the whole Presidency (exclusive of exports by sea) ...	8,474,760	8,414,599
Deduct—		
Salt declared for consumption in the three Northern districts ...	1,427,318	1,386,179
Salt sent beyond the Presidency ...	577,485	623,144
Total ...	2,004,803	2,009,323
Balance ...	6,469,957	6,405,276

This gives a rate of consumption of 15·37 lb. per head against 15·53 lb. in the preceding year.

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

which 270,461 maunds were cleared in South Canara and 776,127 maunds in Malabar. Details will be found in Appendix H.

71. The duty-bearing imports amounted to 6,234 maunds.

Issues.

72. There was a decrease of 189,713 maunds in the total quantity of salt issued during the year as shown below :—

	1892-93.	1893-94.	Increase or Decrease.
	I. MDS.	I. MDS.	I. MDS.
Issued for home and inland consumption ..	8,157,454	8,015,789	— 141,665
Issued for fish-curing ..	160,466	146,947	— 13,519
Sold to the French Government ..	57,107	52,863	— 4,244
Issued for export ..	87,978	100,407	+ 12,429
Miscellaneous ..	156,080	113,366	— 42,714
Total ..	8,619,085	8,429,372	— 189,713

* Exported to Calcutta.

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

‡ Is made up of 52,407 maunds exported to Calcutta by sea and 48,000 maunds exported to Penang.

§ Consists of 110,126 maunds purchased, &c., for fish-curing purposes and 3,240 maunds for supply to the French Government.

Issues for home and inland consumption.

73. The issues for home and inland consumption of Government, excise and imported salt exhibit a decrease of 141,665 maunds as detailed below :—

Sub-divisions.	1892-93.	1893-94.	INCREASE OR DECREASE.	
			Quantity.	Per cent.
	I. MDS.	I. MDS.	I. MDS.	
Chatrapur ..	565,313	647,427	+ 82,114	+ 14·52
Chicacole ..	838,102	815,721	— 22,381	— 2·67
Cocanada ..	385,146	378,687	— 6,459	— 1·67
Masulipatam ..	281,705	259,922	— 21,783	— 7·73
Nellore ..	836,423	817,097	— 19,326	— 2·31
Chingleput ..	1,920,744	1,946,947	+ 26,203	+ 1·36
Negapatam ..	738,478	762,624	+ 24,146	+ 3·26
Tinnevely ..	1,329,312	1,336,299	+ 6,987	+ 0·52
Calicut ..	1,262,231	1,051,065	— 211,166	— 16·72
Total ..	8,157,454	8,015,789	— 141,665	— 1·73

74. The increase in sales in the Chatrapur Sub-division was due to the depletion of stocks in the factories in the Chilka lake and to the consequent rush of Orissa traders until December last to accumulate stocks through fear that sales at Ganjam might be restricted. The decrease in the Chicacole Sub-division was in the Naupada and Bimlipatam factories; it was due in the former case to a decrease in the quantity exported to the Central Provinces owing to larger imports from Bombay into those provinces through the Bengal-Nagpur line, and in the latter case to low stocks and the consequent high prices charged by the licensees. The decrease in the Cocanada Sub-division is slight and calls for no remark. The decrease in the Masulipatam Sub-division was due to the decrease in sales at Pandraka owing to the inferior quality of the salt in store. The decrease in Nellore was due to sales having been stopped for a time in the Pákala and Krishnápattanam factories owing to the roads to the factories being unfit for cart traffic on account of heavy rains, and to the high rate of cess in the Iskapalle factory. The increase in the Chingleput Sub-division was due to the development of sales in the Vayalur, Pulidiwak and Vallur factories, owing in the case of the first to reduction of the cess in the factory and to the suppression of illicit removals of spontaneous salt in the circle and in the case of the other two to there being no cess. The increase in the Negapatam Sub-division was due to the existence of ample stocks in the Negapatam factory which was thus enabled to supply certain tracts which got their salt from Tuticorin in 1892-93. The increase in the Tinnevely Sub-division is slight and calls for no remark.

75. The sales of excise salt showed a net increase* of 43,764 maunds. The

Variations in the sales of excise salt.

	1892-93.	1893-94.	Difference.
	I. MDS.	I. MDS.	I. MDS.
* Chatrapur ..	146,235	216,725	+ 69,490
Chicacole ..	727,914	695,523	- 32,391
Cocanada ..	385,239	397,854	+ 12,615
Masulipatam ..	154,630	211,919	+ 57,289
Nellore ..	590,791	521,567	- 69,224
Chingleput ..	1,928,357	1,977,881	+ 49,524
Negapatam ..	677,634	718,354	+ 40,720
Tinnevelly ..	1,539,401	1,455,142	- 84,259
Total ..	6,150,201	6,193,965	+ 43,764

Pandraga to the Manginapudi and Nizampatam factories owing to the inferior quality of the salt available for sale at the former factory. In Tinnevelly only 95,476 maunds were purchased by Government for supply to fish-curing yards, and 48,000 maunds were the aggregate exports during the year, against 132,435 and 87,978 maunds, respectively, in the previous year; this for the most part accounts for the decrease in excise sales during the year.

76. The quantity of salt supplied to the French Government during the year was 52,863 maunds against 57,107 maunds in 1892-93 and 58,363 maunds in 1891-92.

77. The total quantity of salt supplied for consumption within the Presidency and in the territories ordinarily supplied therefrom during the year under report was 141,665 maunds less than in the preceding year.

Total consumption.	I. MDS.
1892-93 ..	8,167,454
1893-94 ..	8,015,789
Decrease ..	141,665

78. The wastage written off during the year amounted to 474,475 maunds, of which 470,671 maunds were ordinary and 3,804 maunds special. The latter was chiefly wastage discovered in the transit of the salt sent (i) to Pondicherry for supply to the French Government and (ii) to the West Coast for use in the fish-curing yards.

79. 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.

80. An excess of 317 maunds was found in 30 heaps during the year. The storers of these heaps were punished where necessary.

81. 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.

Abstract of stocks and issues during the past ten years.

94. 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 11.25 lb. per head against 13.06 lb. in 1892-93 and 11.79 lb. in 1891-92. The decrease is due to smaller imports of Bombay salt and to the smaller quantity of salt sent from the Chingleput factories into the Mysore Province.

95. No Goa salt was imported into the districts of South Canara or Malabar during the year under report, apparently (as observed last year) 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 two lakhs and ten thousand maunds as compared with the imports of last year. This decrease is made up of a decrease of about 42,000 maunds in the imports into South Canara and of about 126,000 maunds into Malabar, about 6,000 in the consignments to Salem, 3,000 maunds in those to Coimbatore, and 34,000 maunds to the Mysore Province. The decrease was due to the short outturn in Bombay, to the decreased demand from the adjoining districts of the Mysore State, whither salt is conveyed direct from Marmagao, and to short demand from Coorg.

Consumption in Mysore and Coorg and the two West Coast districts.

Quantity ..	I. MDS.	PERSONS.
1892-93 ..	1,195,368	8,741,697
1893-94 ..	1,195,368	8,741,697
Balance ..	5,209,908	25,546,763

16.78 lb.

Quantity.	Population.
I. MDS.	PERSONS.
As in paragraph 93 ..	6,405,276
Deduct ..	1,195,368
Balance ..	5,209,908
Quantity.	Population.
I. MDS.	PERSONS.
As in paragraph 96 ..	5,209,908
Deduct for Sandur, Banganapalle and Pudukkottai. }	75,000
Total ..	5,134,908
Population ..	25,126,783
Add increase of population at 10 per mille for 1892-93 ..	251,267
Add increase of population at 10 per mille for 1893-94 ..	253,780
Total ..	25,631,830

In 1892-93 the rate of consumption was 16.15 lb., the increase of population being calculated at 15.49 per mille; calculated at 10 per mille (as now adopted), it would have been 16.48 lb.

	Quantity in column 23 of statement on page 37.	Population.
	I. MDS.	PERSONS.
Chingleput and Madras ..	332,451	1,589,446
South Arcot ..	542,304	2,162,851
Tanjore ..	553,761	2,228,114
Madura ..	646,501	2,608,404
Tinnevelly ..	473,029	1,916,095
North Arcot ..	389,645	2,180,487
Salem ..	285,437	1,962,591
Coimbatore including Nilgiris.	356,862	2,104,636
Trichinopoly including Pudukkottai ..	331,364	1,745,813
Total ..	3,911,854	18,439,437
Deduct for Pudukkottai ..	59,946	373,096
Balance ..	3,851,408	18,116,341

96. 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 16.78 lb. per head against 16.37 lb. in 1892-93.

97. Deducting about 75,000 maunds for the consumption of the minor Native States of Sandur, Banganapalle and Pudukkottai, the rate for the rest of the Presidency was 16.81 lb. against 16.39 lb. in 1892-93. There was therefore an increase of .42 lb. per head, not allowing for increase of population. Allowing for increase of population at the rate of 10 per mille per annum given in paragraph 84, chapter II. of the last Census Report, Volume XIII., the rate of consumption amounted to 16.48 lb.

98. 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 17.49 lb. against 17.28 lb. in 1892-93.

99. 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 ..	172,145	..	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	298,504	347,416	348,432
1886-87 ..	255,417	..	109,177	378,495	292,566	323,402	249,914
1887-88 ..	256,560	..	115,374	380,092	248,576	339,814	298,568
1888-89 ..	216,206	..	114,320	363,076	244,611	335,351	302,571
1889-90 ..	154,681	..	132,690	373,556	270,085	379,358	278,650
1890-91 ..	207,627	56,744	120,147	360,348	258,421	349,040	278,661
1891-92 ..	187,229	72,793	136,834	360,816	293,565	368,748	271,962
1892-93 ..	212,354	77,629	179,888	344,836	313,146	381,475	272,897
1893-94 ..	245,488	89,391	184,289	328,042	284,262	356,587	305,650

Increase in the rail-borne consignments to the inland districts.

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

101. The opening of the new section of the railway from Pakala to Dharmavaram has not yet had any material effect on the salt traffic. From the figures furnished in the railway statements, it will be observed that the imports of Goa and Bombay salt (particularly of the former) into the Kurnool, Bellary and Anantapur districts have largely increased.

Decrease in the transport of salt by the Bellary-Kistna Railway.

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

	1892-93.	1893-94.
	I. MDS.	I. MDS.
From Kistna to Kistna District ..	12,569	14,510
„ Nellore „ ..	5,140	6,656
„ Kurnool „ ..	48,487	42,184
Decrease ..	2,846	

There was a slight increase in the quantity of salt consigned to the Kistna and Nellore districts, but the quantity sent to the Kurnool District showed a decrease of 6,000 maunds. The salt traffic returns show that the Kistna salt seldom goes by this railway beyond Kurnool, where it comes into contact with Goa salt.

103. There was a decrease in the consumption of licit salt in Pudukkottai. The declarations for this State from the Kattumavadi factory of the Adirampatnam Circle and from the Vattanam and Theethandathanam factories of the Vattanam Circle amounted to 44,800 and 3,048 maunds against 58,622 and 348 maunds respectively in 1892-93, thus showing a decrease of 11,122 maunds in the aggregate.

104. As remarked in the reports for the last two years, only one-half of the deliveries at the Manaparai Railway station from places in the South Arcot, Tanjore, Trichinopoly, and Tinnevely districts has been assumed to have been for consumption in the Pudukkottai State. This amounted to 12,104 maunds. Adding this quantity to the factory declarations, the rate of consumption works out to 13.22 lb. against 15.47 lb. in 1892-93. This decrease in spite of the increase in detection is strange and will be brought to the notice of the Dewan of Pudukkottai. There is still apparently much room for improvement in the suppression of the manufacture of earth-salt.

105. The preventive operations in the Pudukkottai State are noticed in paragraphs 165 to 173 *infra*.

Receipts and Issues of Salt—cont.

Sub-Divisions.	EXPENDED DURING THE YEAR.						WASTAGE WRITTEN OFF.		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	21	22
Chittoor ..	3	..	..	..	..	3	..	..	..	..
Chingleput (Madras) ..	1,743	..	..	..	..	1,743	..	..	..	..
Tinnevely ..	7	..	..	..	..	7	..	..	..	..
Calicut ..	4,477	..	..	..	..	4,477	..	..	..	..
Total ..	6,230	..	..	..	..	6,230	..	..	..	..
Negepatam ..	4	..	..	..	..	4	..	..	..	..
Total of duty-bearing salt ..	6,234	..	..	..	..	6,234	..	..	..	..
Total of imported salt ..	1,053,203	..	..	..	..	1,053,203	..	..	..	..
Grand Total ..	8,015,789	146,947	52,863	78,120	216,880	8,510,599	470,671	3,804	12,950,981	153,138

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

	Actual stock on hand on 1st April 1893.	Received in 1893-94 exclusive of transfers.	Expended in 1893-94.			Actual quantity on hand on the 1st April 1894.
			Passed into consumption.	Wastage written off.	Total.	
Government salt	1. MDS. 3,105,212	1. MDS. 1,255,005	1. MDS. 1,185,311	1. MDS. 84,115	1. MDS. 1,269,426	1. MDS. 3,099,586
Excise salt	10,184,831	† 6,123,496	5,978,208	390,360	6,368,568	9,851,395
Imported salt	..	1,053,203	1,053,203	..	1,053,203	..
Total	13,290,043	8,431,694	8,216,722	474,475	8,691,197	12,950,981

* Inclusive of 113,366 maunds of Excise salt, of which 110,126 maunds were purchased or otherwise acquired by Government for supply to fish-curing yards and 3,240 maunds for supply to the French Government.

68. The stocks of Government salt in the Presidency at the end of the year show a decrease of 5,626 maunds and those of Excise salt a decrease of 333,436 maunds, making a total decrease of 3·39 lakhs of maunds. Taking both Government and Excise salt together, the stock in hand at the end of the year on the East Coast was sufficient, at the average rate of sales for home and inland consumption during the past three years, to last for 22·3 months, against stock for 23·2 months at the end of the preceding year as shown below :—

Sub-division.	Stock at the end of 1893-94.	Average sales for home and inland consumption during the last three years.	Period for which stocks in column 2 should suffice.	Period for which stock at the end of 1892-93 was estimated to last.	Increase or decrease.
	1. MDS.	1. MDS.	MONTHS.	MONTHS.	MONTHS.
Chatrapur	130,779	621,614	2·5	18·9	— 11·4
Chicacole	1,326,772	822,786	19·3	29·4	— 10·1
Cocanada	358,692	385,295	11·1	18·2	— 7·1
Masulipatam	654,082	278,479	28·1	25·9	+ 2·2
Nellore	1,688,247	836,301	24·2	20·8	+ 3·4
Chingleput	5,745,115	1,856,888	37·1	38·7	— 1·6
Negapatam	976,933	789,502	14·8	9·0	+ 5·8
Tinnevely	1,924,467	1,297,703	17·7	13·3	+ 4·4
Total	† 12,804,087	6,888,568	22·3	23·2	— 0·9

† Exclusive of 146,594 maunds kept in the West Coast depôts for fish-curing purposes.

The net decrease of about a month's supply was due to very low outturns in the factories of the Chatrapur, Chicacole and Cocanada Sub-divisions owing to the exceptionally unfavourable character of the season.

69. The salt imported by sea on private account showed a net decrease of 210,878 maunds as compared with the previous year, made up of a decrease of 213,883 maunds under duty-paid and an increase of 3,005 maunds under duty-bearing imports. The decrease in the duty-paid imports is reported to be due (1) to short outturn in Bombay, (2) to the fact that the parts of the Mysore State adjoining the West Coast districts are now supplied with salt direct from Marmagoa, and (3) to a decrease in the demand from Coorg. The duty-bearing imports were nearly double those of the previous year.

70. The duty-paid imports during the year were all from the Bombay Presidency and amounted to 1,076,064 maunds (as per manifests), of which 381 maunds were received in the port of Madras and the remaining 1,075,683 maunds were delivered into the ports of South Canara and Malabar. There was no wastage in the consignments received in Madras. The wastage ascertained in transit in the consignments to the West Coast districts amounted to 29,095 maunds or 2·70 per cent., and the actual quantity landed was 1,046,588 maunds, of

CHAPTER IX.—REVENUE AND EXPENDITURE.

106. The total receipts of salt revenue under all heads amounted to Rs. 1,62,31,365 as detailed below :—

Sub-division, &c.	RECEIVED FOR GOVERNMENT SALT SOLD				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
Chatrapur	Rs. 10,85,315	Rs. 1,08,532	Rs. ..	Rs. 1,909	Rs. ..	Rs. 5,33,714	Rs. 4,912	Rs. 17,34,382
Chicacole	2,09,237	22,537	..	4,176	13	18,69,108	22,556	21,27,626
Cocanada	8,915	1,919	78	2,946	..	9,26,450	5,644	9,45,952
Masulipatam	95,864	6,351	..	719	..	5,67,496	4,432	6,74,862
Nellore	6,67,120	49,337	..	795	..	10,12,056	9,282	17,38,590
Chingleput (Madras)	..	..	4,467	2,528	4,733	41,26,921	46,999	41,85,648
Arcoot	..	..	..	..	..	..	238	238
Negapatam	1,21,528	9,115	1,202	3,018	11	14,29,312	15,220	15,79,406
Tinnevely	61,565	3,078	..	5,720	17	30,33,842	17,439	31,21,661
Erode	..	..	..	..	..	..	4,901	4,901
Calicut	..	..	456	1,01,807	12,670	..	1,203	1,16,136
Madras Town Circle	..	..	..	..	..	..	..	..
Commissioner	..	..	..	..	..	..	1,963	1,963
Deputy Commissioners	..	..	..	..	..	..	..	..
Total	1893-94 22,49,544	2,00,869	6,203	1,23,618	17,444	1,34,98,899	1,34,788	1,62,31,365
.. .. .	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

107. Compared with the receipts of 1892-93 there was a net decrease of Rs. 7,63,472

Decrease in the total receipts.	
Decrease in—	
(1) Receipts on account of Government salt sold for home and inland consumption—duty	Rs. 1,25,469
(2) Receipts on account of Government salt sold for home and inland consumption—cost price	2,392
(3) Value of salt sold to the French Government	3,637
(4) Excise duty	6,08,758
(5) Miscellaneous receipts	33,989
Total	7,74,245
Deduct increase in—	
(1) Value of salt sold for fish-curing	1,585
(2) Customs duty	9,188
Total	10,773
Net decrease	7,63,472

duty was due to a larger quantity of salt having been removed under the credit rules during the year. The decrease under "Miscellaneous receipts" was chiefly due to the levy of lower rates of cess in certain Excise factories and of no cess in certain others in consequence of excess collections under this head in the previous year.

108. The increase under value of salt sold for fish-curing is small and does not call for remark. The increase under customs duty was due to larger imports of dutiable salt at the West Coast ports.

109. 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.
Total value of salt sold	I. MDS. 984,378	RS. 24,60,949	RS. 2,00,869	I. MDS. 6,030,615	RS. 1,50,76,537
Deduct value of salt sold on credit during the year.*	116,681	2,91,703	..	4,033,592	1,00,83,979
Balance cash sales ..	867,697	21,69,246	2,00,869	1,997,023	49,92,558
Add realizations on account of salt sold on credit both before and during the year.*	32,120	80,298	..	3,402,536	85,06,341
Total collections ..	899,817	22,49,544	2,00,869	5,399,559	1,34,98,899

* The difference between these figures and those reported in the comparative statement of salt sold, exported, &c., sent to the Government of India for March 1894 is due to certain adjustments found necessary since the despatch of that statement.

110. Of the total receipts, Rs. 74,92,494, † were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 85,86,639 on account of salt issued on credit both before and during the year. The quantity issued on credit is noted below :—

† Includes Rs. 1,23,618 and Rs. 6,203—sale proceeds of salt sold for fish-curing and French Government, respectively.

Sub-division.	Government or Excise.	Quantity.	Amount.
		I. MDS.	RS.
Chattrapur	Excise	19,866	49,665
Chicacole	Do.	145,010	3,62,525
Cocanada	Government	44,720	1,11,800
Masulipatam	Excise	311,739	7,79,347
Nellore	Government	6,671	16,676
Chingleput	Excise	169,409	4,23,522
Negapatam	Government	36,062	90,155
Tinnevely	Excise	354,089	8,85,223
	Government	29,228	73,070
	Excise	1,608,785	40,21,962
	Do.	367,370	9,18,425
	Do.	1,057,324	26,43,310
Total ..		4,150,273	1,03,75,682

Of the above sum Rs. 53,54,381 were collected within the year and Rs. 50,21,301 were outstanding at its close. Rs. 32,32,258 were realized on account of salt issued in the preceding year.

111. Credit transactions increased during the year by over 16½ lakhs of maunds. There was an increase in all the sub-divisions, the Chingleput sub-division alone contributing more than one-half of the increase.

112. The following abstract shows the salt revenue of the Presidency for 1893-94 as compared with that of previous years :—

Sub-division.	Average of five years (1885-86 to 1889-90).	1890-91.	1891-92.	1892-93.	1893-94.	Difference of 1893-94 as compared with 1892-93.
	RS.	RS.	RS.	RS.	RS.	RS.
Chattrapur	13,47,563	14,37,592	17,64,937	16,18,834	17,34,382	+ 2,15,548
Chicacole	17,72,384	19,14,154	20,67,187	21,94,032	21,27,626	- 66,406
Cocanada	12,38,667	16,52,686	9,06,334	9,59,717	9,45,952	- 13,765
Masulipatam	19,33,930	27,52,592	8,01,478	6,84,727	6,74,862	- 9,865
Nellore	45,42,467	55,22,556	22,98,816	20,78,832	17,38,590	- 3,40,242
Chingleput (Madras)	19,78,111	25,38,801	45,97,077	42,47,174	41,55,648	- 61,526
Negapatam	22,61,456	32,75,989	22,23,871	18,59,051	15,79,406	- 2,79,645
Tinnevely	1,03,114	1,10,672	29,24,513	33,43,918	31,21,661	- 2,22,257
Calicut	328	397	95,213	1,03,157	1,16,136	+ 12,979
Arcoot	..	..	624	462	288	- 224
Erode	..	..	4,563	4,713	4,901	+ 188
Commissioner, Deputy Commissioner, &c. ..	1,371	84	897	220	1,963	+ 1,743
Total ..	1,61,69,390	1,91,95,523	1,76,61,809	1,69,94,837	1,62,31,365	- 7,63,472

CHAPTER X.—QUALITY OF SALT.

122. 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.

123. 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 quality 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.	1892.		1893.	
	Government.	Excise.	Government.	Excise.
	PER CENT.	PER CENT.	PER CENT.	PER CENT.
Sodium chloride	94.8	93.4	94.3	93.9
Magnesium chloride	1.9	2.4	2.2	2.3
Do. sulphate	0.5	0.6	0.4	0.6
Calcium salts	1.2	1.6	1.8	1.8
Insoluble matter	0.9	1.2	0.3	0.4

124. It will be seen that the quality of Government salt shows a slight deterioration as compared with the previous year so far as the percentage of sodium chloride, magnesium chloride and calcium salts is concerned. In the quality of excise salt there is some improvement, though the proportion of calcium salts has slightly increased.

125. The quality of salt produced in the Government factories and extensions noted in the margin shows deterioration compared with the previous year. The salt of the Merkanam extension is the best and that of Chinna Ganjam the worst. The quality of salt at Ganjam is chemically very fair and shows a general improvement, and that of the extension at Calingapatam is fair. The Balacheruvu salt is fairly good, but the faults of scraping from overdense brine and neglecting condensers are still apparent. The Penugudur Government salt contains too much of the bittern salts and has deteriorated considerably as compared with the salt produced in 1892; further, the salt of extension No. II is very dirty; the Circle and Sub-divisional officers have been warned regarding this. The Pandraka salt is good, but contains an excessive percentage of magnesium chloride. The Chinna Ganjam salt is, as already remarked, very bad; notice has been taken of the conduct of the officers responsible. The salt of the Kattumavadi factory and the Lakshmi pans is dirty and has been scraped from overdense brine. The Sevandakolam salt is good, but would have been better if more care had been taken to eliminate the bitterns completely. The salt of the other Government factories was of fair quality.

126. Turning to excise factories, the quality of Surla salt showed an improvement during the year, though it contained too much dirt and bittern salts. The formation and colour of the crystals were also some-what better than those of the previous year's salt and this rendered the salt more readily marketable.

127. The quality of salt in the Chicacole Sub-division as a whole was not as satisfactory as could be wished. The Calingapatam, Kuppli, Kónada and Bimlipatam salts contained too much dirt and bittern salts. Neglect of condensers is observed in the Karasa salt, and it contains too much

magnesium chloride. The Kuppili salt, usually bad, has shown a slight improvement as compared with that of the previous year.

128. In the Cocanada Sub-division, the Penuguduru salt contains too much of the bittern salts and has deteriorated considerably from the salt of 1892. As already observed, the Circle and Sub-divisional officers have been warned regarding this. In Mogalturru also there has been deterioration instead of improvement. The Jagannaikpur salt is better than that of the other two factories.

129. The Manginapudi salt contains all the worst impurities and is also dirty. In fact, it is the worst in the Presidency. The neglect on the part of the Circle officers to eliminate the bittern salts has been severely animadverted on by the Board. There was no manufacture at Nizampatam during the year under report.

130. In the Nellore Sub-division the salt produced in the Kanuparti and Pakala factories showed some improvement, but the neglect of condensers and scraping from overdense brine still require attention. The Lakapalle and Krishnapatnam salts were of fair quality, but in the latter factory the Circle officers have still to prevent scraping from overdense brine.

131. All the factories in the Chingleput Sub-division, except Tada and Chunampet, produced better salt than in the preceding year, that of the Vayalur, Vallur and Merkanam factories being particularly good. In the Ennore and Merkanam Circles, however, the use of condensers has still been neglected. The salt of Vadasamanjeri and Covelong is of fair quality, except that it contains an excessive percentage of magnesium chloride. The Tada salt contains far too much of the bittern salts; the Assistant Commissioner has been directed to take steps to prevent its occurring again.

132. In the Negapatam Sub-division the factories of the Vedaranniyam and Adirampatnam Circles produced salt of a superior quality, but even in these factories a little more attention to prevent scrapings from overdense brine would have still further improved the salt. The samples from the Cuddalore Circle were generally good. The Neidavasal and Tranquebar salt contained excessive moisture, which might be eliminated if attention were paid to scraping from brine of proper density. The Negapatam salt was of a fair quality, but contained too large a percentage of the bittern salts.

133. The salt produced in the Tinnevely Sub-division was generally of very fair quality. The Kulasekarapatnam salt is the best in the Presidency, containing as it does the highest percentage of sodium chloride. There has been a serious falling off in the quality of the Kuttanguli salt, the samples of which contained much dirt and magnesium chloride and too much of the sulphates. The officer responsible has been warned.

134. In paragraph 156 of the Salt Administration Report for 1892-93 reference was made to the failure of Dr. Dhanakoti Raju, the lessee of the Arumuganeri and Kulasekarapatnam factories, to introduce improved methods of salt manufacture as stipulated in his lease. The matter was reported to Government and it was recommended that the lessee should be granted a further extension of time until the end of the year under report to fulfil the terms of his agreement. This was approved in G.O., Mis. No. 3556, dated 25th September 1893. It was reported, however, by the Deputy Commissioner that nothing was done by Dr. Dhanakoti Raju till September 1893 and that it was only after the communication of the Government Order that he began to take any steps to introduce improved processes at Arumuganeri. Very little progress was made during the year, but as the salt produced in the season in his factories was good and better than in the previous year, the Board in its Proceedings, Mis. No. 2616, dated 14th June 1894, again recommended to Government the grant of a further extension time to the lessee to carry out his improvements. This has been sanctioned in G.O., dated 27th July 1894, Mis. No. 3946, Revenue.

135. Six samples of Bombay salt imported on the West Coast were analysed during the year. The results of the 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 comparison the results of the analysis of samples from the factories of the Vayalur, Ennore and Covelong Circles, with which Bombay salt competes in this Presidency, are also given in the table. It will be seen that the quality of the salt produced in the factories of the Vayalur, Ennore and Covelong Circles compares not unfavourably with that of the Bombay salt, but the latter enjoys the advantage from a trade point of view of being much lighter.

CHEMICAL ANALYSIS.											
Insoluble matter.				Sodium chloride.	Magne- sium chloride.	Calcium chloride.	Magne- sium sulphate.	Calcium sulphate.	Unac- counted for.		
In- organic.		Organic.									
Bombay salt	..	{	Udipi Circle	1.180	0.170	91.507	3.889	0.024	..	3.004	0.226
				1.470	0.210	94.299	0.973	0.787	..	1.575	0.686
				0.470	0.110	96.696	0.770	0.441	..	1.400	0.113
				0.520	0.100	96.721	0.534	..	0.025	1.458	0.642
				2.680	0.240	92.579	1.069	0.524	..	2.392	0.516
				2.710	0.200	92.502	1.198	0.446	..	2.246	0.698
Salt manufactured in the factories of the Vayalur, Ennore and Covelong Circles.											
Vayalur Circle	{	Kattur	0.724	0.043	94.315	2.287	..	0.462	1.741	0.428	
			Vayalur	0.434	0.050	95.601	1.839	..	0.634	1.256	0.156
			Pulidiwak	0.540	0.050	93.499	3.146	..	0.818	1.620	0.327
Ennore Circle	{	Attiput	0.920	0.133	94.098	2.068	..	0.614	2.025	0.142	
			Vallur	0.750	0.037	95.277	1.651	0.063	0.292	1.662	0.268
Covelong Circle.	{	Vadasamanjeri	0.713	0.040	92.572	3.503	..	1.306	1.417	0.449	
			Covelong	0.570	0.023	94.810	2.084	..	1.059	0.850	0.604

136. The efforts of the local officers to induce the licensees of the Manginapudi and Nizampatam factories to make hard and heavy salt on the deep irrigation system so as to conform to the requirements of the Hyderabad market where heavy salt is in demand having failed for the reasons given in the report for 1892-93, the Board ordered the trial of the special storage system at the Pandraka factory by way of example to the licensees of the adjoining excise factories, but owing to the very unfavourable character of the last manufacturing season at Pandraka the order could not be carried into effect as the outturn was very small and the demand for the salt very great. The Board has recently sanctioned estimates for certain works for the improvement of the salt at Pandraka by deep irrigation.

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

137. Excluding unsuccessful searches, 29,375 cases affecting 15,900 persons, of which 26,108 cases affecting 15,666 persons were reported during the year, were dealt with by the officers of the department, as detailed below :—

General results.

Sub-divisions.	Pending at the beginning of the year.		Reported during the year.		Total.		Increase or decrease in 1892-94 as compared with 1892-93.		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 .. 1893-94 ..	45	2	31	13	76	15	— 232	— 79	— 75.3	— 84.04
1892-93 ..	41	1	267	93	308	94				
Chicacole .. 1893-94 ..	637	94	4,335	1,996	5,062	2,029	— 2,840	— 1,330	— 35.9	— 39.7
1892-93 ..	1,203	44	6,699	3,306	7,902	3,350				
Cocanada .. 1893-94 ..	89	3	602	369	691	372	— 141	— 86	— 16.9	— 18.7
1892-93 ..	202	..	630	458	832	458				
Masulipatam .. 1893-94 ..	70	7	131	89	261	96	— 334	— 201	— 56.1	— 67.6
1892-93 ..	193	2	402	295	595	297				
Nellore .. 1893-94 ..	7	..	241	215	248	215	— 319	— 303	— 56.2	— 58.4
1892-93 ..	26	11	541	507	567	518				
*Chingleput .. 1893-94 ..	428	11	3,940	2,011	4,368	2,029	+ 321	— 199	+ 7.9	— 8.9
1892-93 ..	644	49	3,403	2,172	4,047	2,221				
Arcot .. 1893-94 ..	85	7	1,037	659	1,113	668	— 876	— 450	— 44.01	— 40.3
1892-93 ..	209	40	1,779	1,076	1,888	1,116				
Negapatam .. 1893-94 ..	547	71	7,553	5,153	8,100	5,294	+ 1,751	— 14	+ 27.5	— 2
1892-93 ..	248	60	6,101	5,178	6,349	5,238				
Tinnevely .. 1893-94 ..	215	35	3,410	1,711	3,625	1,736	+ 339	— 657	+ 10.3	— 27.4
1892-93 ..	170	22	3,116	2,371	3,286	2,393				
Erode .. 1893-94 ..	378	32	2,966	1,440	2,374	1,466	— 296	— 74	— 11.0	— 4.7
1892-93 ..	408	7	2,262	1,635	2,670	1,642				
Calicut .. 1893-94 ..	666	62	2,792	2,004	3,456	2,066	+ 192	+ 681	+ 5.8	+ 39.1
1892-93 ..	1,205	143	2,061	1,342	3,286	1,485				
Madras Town Circle. 1893-94 ..	..	..	..	..	..	..	— 6	— 7	— 100	— 100
1892-93 ..	..	..	6	7	6	7				
Total .. 1893-94 ..	3,287	224	26,106	15,666	28,375	15,300	— 2,441	— 2,819	— 7.7	— 15.0
1892-93 ..	4,549	379	27,267	18,840	31,816	18,719				

* Revised figure.

138. 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 7.7 in the number of cases and 15 in the number of persons.

139. The decrease in the Chatrapur, Chicacole, Cocanada, Masulipatam and Nellore Sub-divisions is due mainly to the unusually heavy rains which prevented efflorescence in the saline tracts and formation of salt in the swamps. It is attributed also in the Nellore Sub-division to the deterrent punishments imposed by the Magistracy, and in the Chatrapur Sub-division to the improved condition of the labouring classes.

140. In the Chingleput Sub-division there was an increase in the number of cases reported, though the number of persons dealt with showed a decrease. The increase was mainly in the Tada Circle and was due to the personal exertions of the Circle officers and to the increased force temporarily employed by the Deputy Commissioner in that circle by calling in men from the Cuddapah and Kurnool Circles. The decrease in the number of persons was in the Merkanam Circle and is attributed to heavy rains which lessened the opportunities for removing salt from the swamps.

In Arcot. 141. In the Arcot Sub-division there was a large decrease both in cases and in persons; it is attributed to heavy rains.

142. There was an increase in the number of cases dealt with in all the circles of the sub-division except Villupuram and Nannilam, and a slight decrease in the number of persons. The increase is reported to be due to more efficient patrolling by the Preventive parties and to the example set by Circle officers who took a fair share themselves in detection.

143. In the Tinnevely Sub-division there was an increase in the number of cases reported, but the number of persons dealt with showed a decrease. The increase in the number of cases is attributed to better patrolling of swamps and to the careful reporting of all scrapings, while the decrease in persons is reported to be due to the deterrent punishments awarded by the Magistracy.

144. There was a decrease both in the number of cases and persons dealt with during the year. It occurred principally in the two Trichinopoly Circles. In the North Trichinopoly Circle it is attributed to the heavier rainfall during the year and to the fact that Survey parties were working in the field, which served as an additional patrolling agency and prevented people from scraping salt-earth. In the South Trichinopoly Circle it is partly due to lax supervision during the first half-year on the part of the Circle officer who has since been transferred.

145. The increase in the Calicut Sub-division occurred principally in the Ponnani Circle and is reported to be due to greater attention having been paid to the detection of cases relating to salt during the year under report.

146. The following statement shows the disposal of the cases (including those pending on the 1st April 1893) which came before officers of the department during the year:—

3,324 or 11·3 per cent. of the total number of cases under disposal during the preceding twelve months, against 3,267 * or 10·2 per cent. on the corresponding date in 1892-93. But, as the bulk of these cases were undetected scrapings of salt-earth, a proper estimate cannot be formed of the real extent of arrears unless the number of persons awaiting enquiry alone is taken into consideration. The following statement shows the number of such persons in the several sub-divisions :—

Sub-division.	1892-93. Persons.	1893-94. Persons.
Chatrapur ...	2	1
Chicacole ...	24	11
Cocanada ...	3	26
Masulipatam ...	7	2
Nellore ...	...	...
Chingleput ...	11	11
Arcot ...	7	3
Negapatam ...	71	78
Tinnevely ...	25	16
Erode ...	22	37
Calicut ...	62	24
Total ...	234	209

Thus the total number of persons awaiting enquiry at the end of 1893-94 was somewhat less than in the previous year ; the percentage, however, was very slightly higher, being 1·3 per cent. of the total number of persons under disposal against 1·2 per cent. in the previous year. Considering the number of cases dealt with in the several sub-divisions, the proportion is satisfactory.

153. 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 209 persons whose cases were pending, the cases of 166 had been pending for less than one month, those of 22 for more than one month but less than three months, and those of 21 for more than three months. The general average duration of cases was the same as in the preceding year, viz., 6 days, for ordinary cases. In the following circles the average duration of ordinary cases was 15 days or more :—

Circles.	Days.
Kurnool ...	18
Bellary ...	20
Anantapur ...	61
Cuddapah ...	32
Vellore ...	17
Conjeeveram ...	35
Coimbatore ...	23
Udipi ...	27
Mangalore ...	19

154. The high average in the Kurnool and Anantapur Circles was due to the small number of cases being spread over a large area. In the Bellary, Conjeeveram and Cuddapah Circles it is attributed to dilatoriness on the part of the Circle officers, who have been warned by the Deputy Commissioner. The delay in the disposal of cases in the Coimbatore Circle is said to be due to the accused in a large number of cases not having appeared on first summons and to cases having been disposed of by the Inspector in the ranges from which they were reported. In Udipi the high average is said to be due to the Inspector having been without an assistant empowered to

Items.	1	2	3	4	5	6	7	8	9
Quantity manufactured	132,879	132,879	8,832	2,578	17,607	14,060	368,062	46,324	53,654
Gain by weightment	12	12	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
Total	132,891	132,891	8,832	2,578	17,614	14,060	368,062	46,324	53,654
Deduct wastage	20,097	20,097	39	600	6,602	1,537	18,317	...	...
Net quantity	112,794	112,794	8,793	2,078	11,012	12,523	349,745	46,324	53,654
Land assessment	261 14 0	261 14 0	31 2 10	139 11 4	49 8 0	166 0 0	17 2 3	57 3 2	5,140 9 10
Payment to manufacturers	16,873 10 9	16,873 10 9	690 0 0	259 12 3	1,650 10 6	1,405 0 0	30,511 1 6	5,923 14 8	40 2 11
Works for salt manufacture and storage	2,787 12 7	2,787 12 7	370 12 6	172 8 8	894 6 10	370 2 10	840 10 11	453 10 4	303 12 5
Repairs	3,208 10 0	3,208 10 0	578 1 0	341 7 4	1,460 13 0	43 9 5	2,588 15 6	736 2 6	263 6 2
Conveying and storing salt	803 13 5	803 13 5	706 14 4	188 1 3	385 7 6	674 2 7	...	262 11 9	37 8 6
Net miscellaneous expenditure on other heads, including salt-weighting machines	866 6 7	866 6 7	75 14 7	44 1 0	33 10 9	252 13 8	97 8 2	30 0 9	7,403 11 1
Total	24,802 3 4	24,802 3 4	2,452 13 3	1,145 9 10	4,484 8 7	2,911 12 6	34,055 6 4	7,403 11 1	5,775 7 9
Cost per maund of net quantity above shown as brought into store	(a) 0 3 6·2	(a) 0 3 6·2	(a) 0 4 5·5	(a) 0 8 9·8	(a) 0 6 6·1	(a) 0 3 8·6	0 1 6·7	(a) 0 2 6·6	0 1 8·6
Number of maunds of salt sold	434,126	434,126	...	...	89,345	10,237	254,598	...	...
A. Cost of the same	96,417 4 5	96,417 4 5	...	...	36,343 5 6	2,377 15 6	24,796 12 6	...	...
B. Average period of storage of the same	1 0 13½	1 0 13½	No regular sales.	No regular sales.	2 4 2	3 10 1	1 11 15	No regular sales.	No regular sales.
C. Interest on cost at 4 per cent.	3,958 0 10	3,958 0 10	...	...	3,400 1 11	367 4 4	1,942 6 7	...	...
Total cost of salt sold (Lines A and C)	99,375 5 3	99,375 5 3	...	...	39,743 7 5	2,745 3 10	26,739 3 1	...	...
Cost per maund of salt sold	(a) 0 3 7·9	(a) 0 3 7·9	...	...	(a) 0 7 1·4	(a) 0 4 8·4	0 1 8·1	...	...

(a) The cost is high and is due to the very poor return in the factory during the year.
N.B.—The cost of salt has not been worked out for the Suria extension as the outturn was only 12 maunds during the year.

Items.	Duganapatnam.		Merkam extension (Karambalam).		Kandadu pans.		Vellamuniam extension.		Adirampatnam extension.		Kattunavadi.		Sevandaralam extension.	
	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Quantity manufactured ..	30,956	119,515	53,523	62,144	10,747	107,968	80,262	80,262	10,747	107,968	80,262	80,262	10,747	107,968
Gain by weight ..	1,747	11,526	3,245	3,460	58,526	3,245	58,526	3,245	58,526	3,245	58,526	3,245	58,526	3,245
Miscellaneous ..	29,209	116,066	50,281	62,144	10,747	107,968	80,262	80,262	10,747	107,968	80,262	80,262	10,747	107,968
Total ..	60,912	246,106	113,850	127,748	177,800	214,481	168,814	168,814	177,800	214,481	168,814	168,814	177,800	214,481
Net quantity ..	59,165	234,591	110,605	124,288	172,253	211,236	165,569	165,569	172,253	211,236	165,569	165,569	172,253	211,236
Deduct wastage ..	1,747	11,526	3,245	3,460	58,526	3,245	58,526	3,245	58,526	3,245	58,526	3,245	58,526	3,245
Land assessment ..	2,450	10,900	5,352	6,100	1,180	12,300	8,800	8,800	1,180	12,300	8,800	8,800	1,180	12,300
Payments to manufacturers ..	130	97	355	611	203	129	474	99	355	611	203	129	474	99
Works for salt manufacture and storage ..	162	0	6	748	12	2	436	15	11	19	0	0	723	10
Interest ..	162	0	6	697	2	9	3,840	0	0	33	1	11	260	14
Conveying and storing salt ..	22	8	3	..	..	..	154	4	0	..	..	..	9	1
Net miscellaneous expenditure on other heads, including salt-weighing machines ..	2,757	9	1	14,325	0	2	9,290	11	8	1,158	14	2	9,853	9
Total ..	0	1	6	0	1	11	0	2	4	0	1	7	0	1
Cost per maund of salt sold as brought into store ..	26,786	19,568	19,246	15	3	10	48,611	5	2	48,611	5	2	48,611	5
Number of maunds of salt sold ..	2,595	3	8	2,415	6	9	5,038	5	2	5,038	5	2	5,038	5
A. Cost of the same ..	1	7	6	0	2	12	0	4	3	0	4	3	0	4
B. Average period of storage of the same ..	161	12	7	19	5	1	12	10	1	68	13	8	68	13
C. Interest on cost at 4 per cent. ..	2,687	0	3	2,434	11	10	2,538	8	7	6,107	2	10	6,107	2
Total cost of salt sold (Lines A and C.) ..	0	1	7	0	1	11	0	1	8	0	1	8	0	1
Cost per maund of salt sold ..	0	1	7	0	1	11	0	1	8	0	1	8	0	1

Cost per maund of net quantity above shown as brought

into store ..

Number of maunds of salt sold ..

A. Cost of the same ..

B. Average period of storage of the same ..

C. Interest on cost at 4 per cent. ..

Total cost of salt sold (Lines A and C.) ..

Cost per maund of salt sold ..

dispose of cases. In Mangalore it is reported to be due to the change of Circle officers and to the circle having been for some time in charge of an Assistant Inspector only. The delay in the Vellore Circle is not satisfactorily explained. On the whole the disposal of cases was fairly prompt.

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

Item.	1892-93.		1893-94.	
	Number.	Percent- age.	Number.	Percent- age.
Departmental releases ..	4,397	* 15.4	3,171	12.2
Sent for trial ..	13,888	* 48.8	12,370	47.7
Undetected scrapings written off ..	* 10,182	* 35.8	10,419	40.1
Undetected cases written off ..	..	..	..	..
Total ..	* 28,467	100.0	† 25,960	100.0

* Revised figure.

† Excludes 91 cases in which the persons concerned either died or absconded before inquiry.

156. 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							Offences relating to saltpetre.				Total.
			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.	X Relating to edible salt.	XI Refining saltpetre without license.	XII Other offences.	XIII Other offences against the salt laws.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Chatrapur ..	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Chioacole ..	1893-94. 890	1892-93. 556	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Cocanada ..	1893-94. 28	1892-93. 28	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Masulipatam ..	1893-94. 25	1892-93. 25	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Nellore ..	1893-94. 189	1892-93. 189	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Chingleput ..	1893-94. 165	1892-93. 165	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Arcoot ..	1893-94. 212	1892-93. 212	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Negapatam ..	1893-94. 4	1892-93. 4	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Tinnevely ..	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Erode ..	1893-94. 11	1892-93. 11	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Calicut ..	1893-94. 3	1892-93. 3	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Madras Town Circle.	1893-94. 6	1892-93. 6	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1	1893-94. 1	1892-93. 1
Total ..	1893-94. 1,291	1892-93. 1,319	1893-94. 4	1892-93. 4	1893-94. 9	1892-93. 9	1893-94. 45	1892-93. 45	1893-94. 2,299	1892-93. 2,299	1893-94. 4,522	1892-93. 4,522	1893-94. 6,181	1892-93. 6,181

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." There is a decrease under Head VII "possession of spontaneous or swamp salt" in all the sub-divisions except Negapatam and Chingleput. In these two sub-divisions there had been a decrease in the previous year, particularly in the Chingleput Sub-Division.

Disposal of cases by Magistrates.

157. The following statement shows the disposal of salt cases by the Magistracy during the year :—

Sub-Division.	Pending trial on 1st April 1893 and since sent up for trial up to 31st March 1894.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1894.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
Chatrapur	1892-93 .. 2	2	2	2	..	..	..	..
Chicacole	1892-93 .. 59	60	53	54	7	7	(a) 117	117
.. .. .	1893-94 .. 1,322	1,325	1,255	1,257	7	8	162	162
.. .. .	1892-93 .. 2,157	2,161	1,969	1,972	7	8	26	26
.. .. .	1893-94 .. 219	219	189	189	4	4	16	16
Cocanada	1892-93 .. 298	302	279	283	2	2	9	9
.. .. .	1893-94 .. 79	79	68	69	1	1	3	3
Masulipatam	1892-93 .. 214	218	206	210	2	2	14	14
.. .. .	1893-94 .. 162	162	146	146	2	2	3	3
Nellore	1892-93 .. 341	343	333	334	6	6	42	43
.. .. .	1893-94 .. 1,758	1,770	1,678	1,682	22	22	80	81
Chingleput	1892-93 .. 2,052	2,069	1,896	1,909	76	70	22	22
.. .. .	1893-94 .. 674	674	634	637	14	15	78	78
Arcot	1892-93 .. 1,023	1,053	927	961	18	24	355	355
.. .. .	1893-94 .. 4,463	4,469	4,021	4,025	53	55	336	336
Negapatam	1892-93 .. 4,406	4,409	4,026	4,029	41	42	88	88
.. .. .	1893-94 .. 1,582	1,582	1,487	1,488	6	6	123	123
Tinnevely	1892-93 .. 2,094	2,094	1,967	1,967	4	4	157	157
.. .. .	1893-94 .. 1,421	1,423	1,257	1,258	7	8	95	95
Erode	1892-93 .. 1,582	1,565	1,461	1,464	6	6	343	343
.. .. .	1893-94 .. 2,147	2,155	1,795	1,803	6	6	618	618
Calicut	1892-93 .. 1,276	1,280	650	650	11	12	..	..
.. .. .	1893-94	..	..	..	..	..	..	..
Madras Town Circle..	1892-93 .. 5	5	5	5	..	..	..	..
Total	1892-93 .. 12,885	12,921	12,522	12,562	121	125	1,208	1,204
.. .. .	1893-94 .. 16,496	16,559	13,772	13,828	176	189	1,515	1,519

(a) Exclusive of 4 cases with 4 persons written off.

(b) Do. of 16 do. 16 do. do.

(c) Do. of 4 do. 4 do. do.

(d) Do. of 2 do. 2 do. do.

(e) Do. of 3 do. 3 do. do.

158. The percentage of acquittals to the total number of cases before the Magistracy was 9 against 1·1 in the preceding year. The decrease is satisfactory, as evidencing care on the part of Inspectors in sending up cases for trial. The percentage of convictions was almost the same, being 88·8 per cent. against 88·9 per cent. in the previous year.

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

1884-85	4·1	1889-90	0·6
1885-86	2·5	1890-91	0·6
1886-87	1·4	1891-92	0·8
1887-88	1·0	1892-93	1·2
1888-89	0·6	1893-94	0·9

and import of salt" was due to the smaller quantity * of salt transported to the West Coast for fish-curing purposes during the year. The decrease under "Charges for fish-curing yards" was due to a decrease in fish-curing operations, especially on the West Coast. The increase under "Arms, accoutrements, &c." was due to an adjustment of about Rs. 18,000 on account of certain carbines, sword-bayonets and ammunition supplied by the Military Department during the year. The decrease under "Purchase, &c., of tents" was due to the smaller supply of new tents during the year. The increase under "Works" is chiefly due to an increase of about Rs. 39,000 under "new works" as compared with the figures of the previous year. This increase is made up of an increase of Rs. 50,154 under Revenue works and a decrease of Rs. 11,166 under works for the manufacture and storage of salt. The former was due (1) to the construction of a railway siding at the Madras Depôt to facilitate the salt traffic of the Chingleput factories, and (2) to the construction of offices and officers' quarters at Bobbili, Vinukonda, Krishnâpatnam, Tindivanam and Anantapur, and of Sub-Inspectors' and clerks' quarters in most of the factories of the Presidency. The decrease under "Works for manufacture, &c.," was due chiefly to the large expenditure in 1892-93 in the Nellore and Negapatam Sub-divisions on account of the opening of the Krishnâpatnam extension No. II and the extension of the monopoly platform at Negapatam respectively. The decrease under "Purchase of salt, manufacturer's share" was due to a smaller quantity of Government salt having been taken into store than in the previous year.

116. The total expenditure on works amounted to Rs. 3,24,908 against Rs. 2,85,219 in the previous year. The former figure includes Rs. 54,339 (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. 54,237 the corresponding expenditure in the previous year.

Expenditure on works for a series of years.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage.	Total.
1878-79	Rs. 42,461	Rs. 87,509	Rs. 1,29,970
1879-80	29,280	40,732	70,012
1880-81	37,051	50,033	87,084
1881-82	58,395	58,096	1,16,491
1882-83	86,329	52,890	1,39,219
1883-84	1,08,780	38,724	1,47,504
1884-85	67,381	30,241	97,622
1885-86	55,400	19,829	75,229
1886-87	55,099	15,081	70,180
1887-88	52,893	13,673	66,566
1888-89	77,519	49,501	1,27,020
1889-90	83,716	1,26,854	2,10,570
1890-91	1,02,399	1,46,101	2,48,500
1891-92	1,04,796	1,72,199	2,76,995
1892-93	1,53,400	1,31,819	2,85,219
1893-94	2,05,234	1,19,674	3,24,908

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

Classification.	New works.	Repairs.	Total.
I.—Works for revenue and general purposes—	RS. A. P.	RS. A. P.	RS. A. P.
A.—Roads, including compensation for land	2,0894 10 4	14,077 10 6	34,972 4 10
B.—Other works—			
Compensation	565 11 0		565 11 0
Protective works, such as hedges, guard-houses	37,891 11 11	19,740 2 10	57,631 14 9
Offices and lines	66,676 15 2	24,570 10 0	90,247 9 2
Boats	8,557 14 3	3,355 5 3	11,913 3 6
Other works for public convenience	1,034 0 8	556 9 3	1,590 9 11
Sundry works	1,248 6 7	1,892 6 0	3,140 12 7
Total, Other works	1,14,974 11 7	50,115 1 4	1,65,089 12 11
Total, Works for revenue and general purposes	1,35,869 5 11	64,192 11 10	2,00,062 1 9
II.—Works for manufacture and storage of salt—			
Compensation for land	7,891 7 10		7,891 7 10
Irrigation channels (brine supply) including opening of bars	33,189 14 11	4,999 15 5	38,189 14 4
Platforms and drying-grounds	14,399 11 8	2,061 2 3	16,460 13 11
Protective works	1,487 6 0	3,918 1 1	5,405 7 1
Store sheds and gollahs	307 7 0	2,192 13 40	2,500 4 10
Sundry works	66 8 3	22 12 0	89 4 3
Total, Works for manufacture and storage of salt	57,322 7 8	13,184 12 7	70,507 4 3
III.—Works executed on behalf of the licensees—			
(a) Works for general purposes		5,172 8 7	5,172 8 7
(b) Works for manufacture and storage of salt		49,166 8 8	49,166 8 8
Total, (a) and (b)		54,339 1 3	54,339 1 3
Grand Total	1,93,191 13 7	1,31,716 9 8	3,24,908 7 3

Proportion of charges to receipts and net revenue.

119. 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.
1883-84		Rs. 1,55,14,979	Rs. 16,49,132	10.62	1,38,65,847
1884-85		1,55,50,048	16,38,676	10.58	1,39,11,372
1885-86	Rs. 2	1,63,10,808	12,77,445	7.83	1,50,33,363
1886-87		1,59,56,860	13,03,835	8.17	1,46,53,025
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		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	Rs. 2-8-0	1,99,76,189	17,74,115	8.88	1,82,02,074
1892-93		1,93,03,410	17,69,088	9.16	1,75,34,322
1893-94		1,76,02,670	18,58,658	10.56	1,57,44,012

* Taking credit for salt duty levied in Bombay, &c.

† Revised figure.

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

Manufacturing and revenue receipts and charges separated.

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

	Receipts.	Charges.	Percentage of charges to receipts.
Revenue	Rs. 1,57,72,826	Rs. 15,94,576	10.11
Manufacture	4,68,539	2,63,980	57.57
Total	1,62,31,365	18,58,556	

§ Includes the duty on the salt sold and imported + Rs. 6,939 being the collections under "Fines," "Forfeitures" and saltpetre rules.

121. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions in 1893-94 :—

160. The total number of cases pending before the Magistracy at the end of 1893-94 was 1,203 against 1,515 in the previous year, showing a decrease of 312 cases. The pendency in Erode seems high; it is reported to be due to a large number of cases having been sent for trial at the close of the year. In the Calicut Sub-Division the high pendency of cases is more apparent than real, for the bulk of the cases are reported to have been disposed of by the Magistrates and only the results of the distraint warrants issued remain to be ascertained and noted in the charge sheets.

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

Sub-Division.	1892-93.	1893-94.
	RS.	RS.
Chatrapur	866	161
Chicacole	5,414	2,456
Cocanada	1,821	3,037
Masulipatam	1,855	1,879
Nellore	1,702	963
Chingleput	4,365	8,690
Arcot	3,046	1,422
Negapatam	6,189	5,550
Tinnevelly	3,255	3,211
Erode	6,692	3,047
Calicut	4,564	5,522
Total	39,769	35,938

It will be seen that there was a decrease of Rs. 3,831 in the total amount of rewards granted. The decrease was chiefly in the Chatrapur, Chicacole, Arcot and Erode Sub-Divisions. In the first three of these it was due to the fall in detection; in the Erode Sub-Division it was due partly to that cause and partly to smaller fines having been imposed by the Magistrates.

162. The marginal statement shows the number of cases of resistance to officers of the department in the execution of their duty. The total number of cases shows a decrease as compared with the preceding year. In 12 cases in the Southern Division, the accused were acquitted for want of sufficient evidence; the Deputy Commissioner will be requested to take due notice of any persons who bring frivolous or trivial complaints of this nature. No serious injuries were received by any of the persons assaulted.

163. Two cases of false personation occurred during the year under report, one in the Tanjore Circle and one in the Tranquebar Circle. Three persons were concerned in them, two in one case and one in the other. In the latter case the person concerned personated a Sub-Inspector, while in the former one man personated a Petty officer and the other a peon. They went about inspecting shops with a view apparently to obtain illegal gratification, but as they were not in uniform the suspicion of the shopkeepers was aroused. All the three were charged and convicted by the Magistrates, two being sentenced to two months' rigorous imprisonment each and the third to one month.

164. 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	..	..	..	..	..	..	0	2	0	1	38	51	..	..	..	0	4	72
Chicacole	..	..	..	7	11	2½	10	1	58	566	21	63	..	..	..	69	39	67½
Cocanada	0	4	4	2	85	52	3	29	58	103	7	24	..	..	..	13	10	38
Masulipatam	..	..	..	10	31	26	0	19	3	3	19	2	..	..	..	0	31	0
Nellore	..	..	..	41	27	25½	3	27	49	14	9	43	..	..	..	3	8	28
Chingleput	13	6	64	1,045	20	46½	3	39	8	158	0	17½	..	..	..	16	21	41
Arcoot	..	..	..	0	8	5	20	3	45½	220	4	56	..	..	..	63	21	64
Negapatam	4	31	30½	122	21	23½	133	13	30½	608	33	37	0	6	0	72	25	8½
Tinnevelly	0	0	79½	69	38	76	44	23	76	77	36	27	1	0	5	9	39	15
Erode	4	30	34	..	..	..	60	38	44	121	25	74	1	28	77	40	34	75
Calicut	4	12	6	0	11	57	93	28	55	542	29	18	..	..	..	51	15	64
Madras Town Circle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total .. {1893-94 ..	29	5	58	1,301	5	72½	380	7	27½	2,424	6	12½	3	15	2	348	13	72½
.. {1892-93 ..	32	12	0	1,304	8	17½	666	21	64½	3,161	28	55½	19	0	24	319	21	66½

The considerable decrease under "earth-salt" and "salt-earth" is due to the decrease in detection. The only increase is under "brine."

Preventive operations in Pudukkottai.

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

The revenue realised during the year shows a decrease of over 7½ lakhs of rupees as compared with the previous year. The decrease occurred in all the sub-divisions except Chatrapur, Calicut and Erode, and was due not to any decrease in the quantity of salt sold from the factories, but to the very large extent of credit transactions during the year, owing to which a considerable portion of the revenue which would otherwise have been collected within the year was outstanding at its close. The increase in Chatrapur was due to increased sales (explained in paragraph 74 *supra*) and to larger realizations on account of previous credits. The decrease in Chicacole and Masulipatam was due to the decrease in sales (owing to causes explained in paragraph 74 *supra*) and to smaller cash sales. In the remaining sub-divisions the decrease was mainly due to smaller cash sales; at Cocanada it was also due to smaller realizations on account of salt sold on credit in the previous year.

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

113. 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.			
1878-79	Rs. 1,46,32,145	Rs. 12,47,193	..	..	Rs. 1,58,79,338	..	Rs. 1,58,79,338
1879-80	1,67,38,395	9,94,440	..	..	1,67,27,835	42,125	1,66,85,710
1880-81	1,66,43,359	12,94,115	30,830	..	1,69,68,304	55,865	1,69,12,439
1881-82	1,47,29,165	12,10,537	84,880	..	1,60,24,582	4,175	1,60,20,407
1882-83	1,39,08,625	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	50,182	1,55,14,959
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	1,01,186	20	1,63,12,839	80	1,63,12,759
1888-89	1,61,76,022	26,99,885	1,00,885	..	1,89,75,292	1,10,475	1,88,64,817
1889-90	1,73,66,525	29,61,845	85,620	..	2,04,13,990	2,02,692	2,02,11,298
1890-91	1,91,95,523	30,73,963	84,085	17	2,23,53,588	{ 7,78,142 } 23,955	2,14,75,431
1891-92	1,76,81,809	33,62,750	69,242	..	2,11,13,801	{ 11,07,677 } 8,43,557	1,99,76,169
1892-93	1,69,94,837	31,52,125	..	5	2,01,46,967	{ 1,31,017 } 11,15,100	1,93,08,410
1893-94	1,62,31,365	26,17,422	..	..	1,88,48,787	..	1,76,02,670

* 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.

114. Including the Abkari charges and the pay and contingencies of the establishments employed in Orissa, the total charges amounted to Rs. 25,89,404 † as compared with Rs. 24,92,251 † in 1892-93. Details according to Sub-divisions are given in Appendix J. Of this, Rs. 1,29,306 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 Abkari Department amount to Rs. 24,05,759 ‡ against Rs. 22,86,461 § in the preceding year. Deducting again 25 per cent. of the above, or Rs. 6,01,440, 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. 18,58,658 ||. 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 Abkari, details of the Salt charges have not been separately given. Particulars of the combined charges are therefore given in the following table with corresponding figures for 1892-93:—

† Excluding the pay of the establishments in the Trade, Income-tax and Stamp departments of the Board's office.
‡ Excludes Rs. 64,339 expended by Government on account of excise licensees' works.
§ Excludes Rs. 54,237 do. do. do. do.
|| Includes Rs. 54,339 do. do. do. do.

Items.	1892-93.	1893-94.
<i>Establishments.</i>	RS.	RS.
Permanent ...	* 13,47,304	* 14,50,710
Temporary ...	* 85,665	* 64,502
Boat ...	924	949
Assistants to Chemical Examiner ...	1,222	1,348
<i>Allowances.</i>		
Travelling allowance ...	87,717	94,184
House-rent allowance of Assistant Commissioners and Inspectors ...	4,798	5,169
<i>Supplies and Services.</i>		
Law charges ...	22	...
Rewards ...	1,25,074	1,70,771
Freight and other charges for export and import of salt ...	2,9911	20,619
Charges for destroying spontaneous salt ...	120	384
Remittance charges ...	966	969
Charges for examining salt heaps ...	5,697	4,588
Charges for conveying salt to French Government ...	5,902	3,966
Charges for fish-curing yards ...	14,882	12,318
Boat charges ...	803	624
Arms, accoutrements and ammunition ...	700	23,432
Purchase, repair and carriage of tents ...	15,501	12,436
Works for revenue and general purposes ...	1,53,400	2,05,234
Other items including compensation for suppression of manufacture of salt ...	64,452	58,984
<i>Contingencies.</i>		
Postal charges ...	23,566	24,867
Telegram charges ...	2,057	2,725
Rents, rates and taxes ...	2,637	7,606
Office expenses and miscellaneous ...	25,836	29,733
<i>Salt Purchase and Freight.</i>		
Purchase of salt, manufacturer's share ...	1,82,935	1,08,847
Conveying and storing salt ...	12,487	16,020
Cost and repair of salt-weighing machines ...	3,933	2,394
Cost of gathering spontaneous salt ...	130	33
Works for manufacture and storage of salt ...	1,31,819	1,19,674
Sundry miscellaneous charges ...	10,737	17,012
Total ...	23,40,698	24,60,098
Increase ...	1,19,400	

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

115. Compared with 1892-93 the cost of the department showed an increase of Rs. 1,19,400. 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 additional clerks sanctioned for certain offices in connection with the increase of abkari work, and to the grant of exchange compensation allowance for the first time during the year. The decrease in the cost of the temporary establishment is due to the transfer of certain temporary establishments to the permanent list, sanctioned in Government Order, Mis. No. 197, Revenue, dated 19th January 1893, not having been given effect to until the end of 1892-93. The only other heads the variations under which call for explanation are those noted in the margin. The increase under "Travelling Allowance" was due chiefly to better itineration and partly to the creation of the new Madanapalle Circle. The increase under "Rewards" was chiefly in the Calicut Sub-division and was due to the large increase in detection and conviction. It was also due generally to the grant of liberal rewards in important cases. The decrease under "Freight, &c., for export

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

Pending on 1st April 1893 and since reported up to 31st March 1894.	DISPOSAL BY DEPARTMENTAL OFFICERS.				DISPOSAL BY MAGISTRACY.				AVERAGE DURATION OF CASES DISPOSED OF.		FINES IMPOSED.	
	Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Average number of days taken for disposal of each case.	Total amount per head.	RS.	A. P.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
1893-94. { 1,094 { (a) 937 { (c) 1,104	1	2	3	4	5	6	7	8	9	10	11	12
1892-93. { 973 { (a) 945 { (c) 1,104	1	2	3	4	5	6	7	8	9	10	11	12
CLASSIFICATION OF OFFENCES.												
ESTABLISHMENT EMPLOYED.												
I. Possession of Salt-earth.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
II. Possession of Earth-salt.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
III. Possession of Brine.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
IV. Possession of Salt-earth and Earth-salt.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
V. Possession of Salt-earth and Brine.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
VI. Possession of Earth-salt and Brine.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
VII. Possession of Salt-earth, Earth-salt and Brine.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
Total.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.	Released by Department.	Persons.	Sent for trial.	Persons.
Cost per annum.												
85	95	10,908	94	10,512	6	2	15	72	39	40	41	42
63	230	25	149	62	300	1	10	4	2	79	9	110
50	281	21	189	58	326	1	10	4	2	79	9	110
50	281	21	189	58	326	1	10	4	2	79	9	110

(b) Includes 7 cases written off.

(c) Undetected scrapings written off.

166. Excluding 937 cases of undetected scrapings, the number of cases and the number of persons involved were 1,024 and 1,049, respectively, against 945 and 973 in the previous year. No cause is given for the increase in detection by the Salt Superintendent, Pudukkottai; but it is observed that the numbers are not so large as in 1891-92.

The number of undetected scrapings observed is less than in the previous year, but is still large and 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 a refractory character.

167. Of the 1,049 persons involved, 132 were released after warning and 900 were sent for trial. The cases of 17 persons were pending at the end of the year.

168. Of the persons sent for trial, only 10 or 1.06 per cent. were acquitted against 1.2 per cent. in 1892-93.

169. The average incidence of fines imposed on offenders was Rs. 1-5-2 against Rs. 1-3-2 in the preceding year.

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

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

					1892-93.			1893-94.				
					I.	MDS.	S.	T.	I.	MDS.	S.	T.
Salt-earth	...	...	...	...	53	23	44		45	5	22	
Earth-salt	...	...	...	...	4	11	20		3	27	78	
Brine	...	...	...	...	8	3	74		6	2	62	

172. There were no cases of illegal arrests by the officers of the department. There were 3 cases of assault on the officers of the department; convictions were obtained in two cases, and the remaining case is reported to be pending before the Magistrate.

173. The conduct of the preventive officers is reported to have been satisfactory. The retail prices of salt in the State varied from 10 to 12 measures per rupee.

CHAPTER XII.—FISH-CURING.

174. 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 appli-cations.	Weight of fish brought for opera-tion.	Weight of salt sold.	Value of salt sold.	Quantity of salt sold to each maund weight of fish.	Expendi-ture incurred by Gov-ernment.
Chattrapur	1893-94 ..	11	18,552	40,155	3,694	1,911	7.56	2,133
	1892-93 ..	11	19,375	33,402	3,816	1,946	8.17	2,234
Chicacole	1893-94 ..	23	54,780	82,693	8,308	4,175	8.06	4,175
	1892-93 ..	23	53,168	108,856	10,911	5,346	8.24	4,232
Cocanada	1893-94 ..	7	18,596	37,395	4,834	2,945	10.63	2,173
	1892-93 ..	9	21,190	42,761	5,544	3,259	10.66	2,414
Masulipatam	1893-94 ..	5	6,493	7,655	1,343	719	14.43	1,133
	1892-93 ..	5	5,722	5,878	1,142	608	15.98	961
Nellore	1893-94 ..	11	6,071	12,360	1,534	771	10.14	2,149
	1892-93 ..	11	7,132	19,008	2,272	1,139	9.83	2,342
Chingleput	1893-94 ..	10	27,959	47,783	6,305	3,468	10.86	2,305
	1892-93 ..	10	27,741	58,755	7,583	3,955	10.62	2,850
Negapatam	1893-94 ..	13	13,739	33,303	6,189	3,018	13.13	2,543
	1892-93 ..	13	14,053	36,974	6,083	2,972	13.53	2,676
Tinnevelly	1893-94 ..	16	18,885	31,733	10,337	5,730	10.96	3,733
	1892-93 ..	16	27,236	117,208	18,423	9,670	12.94	5,286
Calicut	1893-94 ..	35	110,388	733,137	103,963	1,01,604	10.93	25,697
	1892-93 ..	35	126,979	797,158	104,633	94,174	10.80	25,136
Total	1893-94 ..	135	275,533	1,131,696	146,947	1,23,539	10.83	46,090
	1892-93 ..	136	301,546	1,225,000	160,467	1,22,067	10.78	48,161

199. Appendix P shows the lands acquired by the officers of the department during the year.

200. The records of the department are reported to be in good order. The sub-joined 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. 55-3-0:—

Sub-division, &c.						Amount realized.		
						RS.	A.	P.
Chicacole	...	...	...	...	...	6	7	0
Cocanada	...	...	...	...	...	1	8	0
Masulipatam	...	...	...	...	...	2	8	0
Nellore	...	...	...	...	...	8	8	0
Chingleput	...	...	...	...	...	19	0	0
Negapatam	...	...	...	...	...	7	12	0
Tinnevelly	...	...	...	...	...	3	8	0
Erode	...	...	...	...	...	1	8	0
Calicut	...	...	...	...	...	4	8	0
Total						55	3	0

201. From the last annual returns received from the local officers showing the progress of the verification of service books, it is observed that the service books of all employes in the department with a few exceptions have been properly maintained in accordance with the Standing Orders.

202. The instructions relating to the maintenance of an inventory of valuable stock have been duly carried out in the Board's office and in the subordinate offices during the year.

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

(Signed) D. D. MURDOCH,
OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 23rd August 1894.

(Signed) EDMUND MILLETT,
Assistant Secretary.

(True Copy.)

APPENDICES.

APPENDIX. A.

STATEMENT showing the sanctioned strength of the Establishments of the Salt and Abkari Department, Madras Presidency (including Orissa), on the 31st March 1894.

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 do. (on Rs. 700 each)	2	1,400	16,800
Do. do. 3rd do. (on Rs. 600 each)	3	1,800	21,600
Do. do. 4th do. (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).
‡ Do. do. Rs. 1,333½ each do. do. do. do.

188. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 46,090-1-9. Adding to this the cost of the clerical establishments maintained in the central and Sub-divisional offices for the compilation and scrutiny of fish-curing returns, the expenditure amounted to Rs. 48,010-1-9, or Rs. 2,061-4-1 less than in the previous year. The decrease is due to the charges on account of contingencies being less during the year under report than in the preceding year.

189. During the year 126,386 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 the previous year's stock was 121,269 maunds, and that of Government salt 25,679 maunds. Including the cost of this salt, the total expenditure on fish-curing yards during the year amounted to Rs. 1,03,053-4-6, while the receipts were Rs. 1,23,529-13-8.

190. 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. 20,476-9-2 and up to the year of Rs. 91,302-3-2 as shown below :—

	RS.	A.	P.
Receipts during the year 1893-94	1,23,529	13	8
Expenditure	1,03,053	4	6
Gain	20,476	9	2
Gain up to 31st March 1893	70,825	10	0
Total gain up to the end of 1893-94	91,302	3	2

191. During the year under report one Petty officer was dismissed on conviction by Frauds at fish-curing yards. a Magistrate for criminal breach of trust while in charge of the Raziapeta fish-curing yard of the Chicacole Sub-division, another was reduced for suspicious irregularities in keeping the fish-curing books, and a third was suspended for carelessness in issuing salt to curers. Irregularities were also detected in the Coringa, Gandimoga and Uppada yards of the Cocanada Sub-division in which two Petty officers were departmentally punished and the case of the third who was concerned in the fraud brought to light in the Coringa yard is still *sub judice*. In the Chingleput Sub-division, two cases of excess stock were detected on inspection by superior officers in the Sadras and Medicalkuppam fish-curing yards respectively; in both cases the Petty officers in charge were punished. The case of fraud at the Sathankuppam yard, which was pending before the Magistrate at the end of the last official year, having resulted in acquittal, the Petty officer concerned was re-instated.

CHAPTER XIII.—MISCELLANEOUS.

192. During the year 3,905 heaps were stored and 3,933 sold. Of the latter, 1,194 were heaps stored in 1893-94. Of the heaps stored, 847 or 21·69 per cent. were tested during the year as follows :—

	Heaps.	Per cent.
By Assistant Commissioners	112	2·87
„ Inspectors	199	5·09
„ Assistant Inspectors	536	13·73
Total	847	21·69

* By Assistant Commissioners 3 0·07
„ Inspectors 113 2·89
„ Assistant Inspectors 228 5·84
Total 344 8·80

The above figures are inclusive of 344 heaps or 8·80 * per cent. of the number stored, which were tested immediately after storage.

193. Four hundred and four heaps of those stored in 1893-94 and 47 heaps of those stored in previous years were tested by restorage as follows:—

	Heaps of 1893-94.	Heaps of previous years.
By Assistant Commissioners	91	11
„ Inspectors	100	2
„ Assistant Inspectors	213	34
Total	404	47

194. Inspectors and Assistant Inspectors personally stored 979 heaps or 25.07 per cent. of the total number of heaps stored. It will be observed that the percentage of heaps stored by Inspectors and Assistant Inspectors showed a satisfactory improvement on last year. The percentage of reweighments, however, was somewhat less than in the previous year.

195. During the year under report 2,228 factories for the manufacture of crude saltpetre and 43 refineries were worked, against 1,815 factories and 40 refineries in the preceding year. The increase under the former head was chiefly in the Erode Sub-division.

196. The receipts on account of license fees, fines, &c., amounted to Rs. 5,806, and the expenditure, which consists solely of the pay of the officers employed for the supervision of the refineries, to Rs. 5,762-1-10, against Rs. 5,095 and Rs. 5,849-9-9, respectively, in the preceding year. The increase in receipts was the result of the increase in the number of factories and refineries during the year.

197. The subjoined statement 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.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	PERCENTAGE OF OUTTURN	
						Of refined saltpetre to crude saltpetre expended.	Of salt to crude saltpetre expended.
			I. MDS.	I. MDS.	I. MDS.		
Cocanada ..	Ellore ..	1893-94 ..	396	303	103	51.21	25.93
		1892-93 ..	606	268	168	44.30	27.77
		1893-94 ..	779	365	193	49.85	24.77
Masulipatam ..	Bezawada ..	1893-94 ..	1,357	698	394	44.09	29.03
		1892-93 ..	4,062	1,241	1,089	30.62	26.87
		1893-94 ..	1,962	577	523	29.40	26.65
Nellore ..	Vinukonda ..	1893-94 ..	1,550	523	761	33.74	49.09
		1892-93 ..	902	318	441	35.25	47.88
		1893-94 ..	1,241	429	369	34.56	29.75
Tinnevely ..	Madura ..	1893-94 ..	3,337	1,176	1,101	35.24	32.99
		1892-93 ..	3,152	1,245	938	39.48	29.74
		1893-94 ..	3,084	1,163	935	37.74	30.32
	Salem ..	1893-94 ..	6,994	1,999	2,756	28.58	39.40
		1892-93 ..	10,721	3,116	4,494	29.06	41.92
		1893-94 ..	7,797	2,579	2,571	33.19	33.10
Erode ..	Erode ..	1893-94 ..	9,581	3,608	3,055	37.66	31.88
		1892-93 ..	613	163	247	26.75	40.29
		1893-94 ..	122	32	38	26.23	31.14
	North Trichinopoly.	1893-94 ..	12,412	4,491	4,843	39.18	39.01
		1892-93 ..	13,088	5,078	4,959	38.79	37.89
		1893-94 ..	443	217	72	49.28	16.35
Arcot ..	Kurnool ..	1893-94 ..	843	187	79	54.52	23.03
		1892-93 ..	300	53	54	26.50	27.00
		1893-94 ..	94	5	24	5.32	25.63
	Cuddapah ..	1893-94 ..					
		1892-93 ..					
	Total ..	1893-94 ..	39,599	13,536	13,996	34.15	31.78
		1892-93 ..	45,196	16,126	16,211	35.68	35.86

198. 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.

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

NO. 21.—ESTABLISHMENTS OF THE COMMISSIONERS, DEPUTY AND ASSISTANT COMMISSIONERS.

Division, Sub-Division or Board's Office.	CLERKS AND ACCOUNTANTS ON RUPES													MENTALS ON RUPES							Cost per annum.				
	200-10 —250	150-10 —200	100-10 —150	100	85	80	75	70	60	50	45	40	35	30	25	20	15	10	8	7		6	5	Less than Rs. 5. 4	
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	
Board's office (a)	(b) 1	(b) 1	(b) 1	1	3	(c) 2	5	..	2	1	1	(d) 3	6	5	11	5	..	(e) 3	7	10	7	1	1	* 1	Rs. 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	1	..	..	..	1	1	1	..	..	2	3	3	1	1	..	4,612
Deputy Commissioner's office, Southern Division	..	..	..	1	..	..	..	..	1	1	..	..	..	..	1	2	..	..	2	3	3	1	1	..	4,312
Belasore	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	1	..	(f) 2	3	3	1	1	..	2,892
Chattarpur	..	..	..	..	..	..	1	1	..	..	..	..	1	1	1	1	1	..	1	3	2	1	1	..	2,268
Chitacole	..	..	..	..	..	..	1	1	..	..	..	..	..	1	1	1	1	..	1	3	2	1	1	..	2,748
Cocanada	..	..	..	..	..	..	..	1	..	..	..	..	2	..	1	1	1	..	1	1	3	2	1	..	2,628
Manupatam	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	1	..	1	1	3	2	1	..	2,448
Nellore	..	..	..	..	..	..	..	1	..	..	..	..	1	1	1	1	1	..	1	1	3	2	1	..	2,568
Chingleput	..	..	..	..	..	..	1	1	..	..	..	..	1	1	1	1	1	..	1	1	3	2	1	..	2,388
Arcot	..	..	..	..	..	..	1	1	..	..	..	..	1	1	1	1	1	..	1	1	3	2	1	..	2,328
Nagapatam	..	..	..	..	..	..	1	1	..	..	..	..	1	1	1	1	1	..	1	1	3	2	1	..	3,108
Tinnevely	..	..	..	..	..	..	1	1	..	..	..	..	1	1	1	1	1	..	1	1	3	2	1	..	2,532
Erode	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	1	..	1	1	3	2	1	..	2,268
Calicut	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	1	1	..	1	1	3	2	1	..	2,580
Total	(b) 1	(b) 1	(b) 1	4	3	(c) 2	5	13	4	4	1	(d) 3	6	21	17	28	14	(e) 3	(f) 28	55	(g) 46	16	4	4	77,121

* On Rs. 3. † On Rs. 2. ‡ On Rs. 1.
(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. 60-6-30 (average Rs. 82½ according to article 164 of Civil Service Regulations).
(d) Includes 1 analyst on Rs. 80-3-45 (average Rs. 41½ according to article 164 of Civil Service Regulations).
(e) Includes 1 Jemadar on Rs. 17-8-0 and 1 Muchi on Rs. 14.
(f) Includes 1 Duffadar sanctioned for the Assistant Commissioner's cutter.
(g) Do. 6 peons sanctioned for the Assistant Commissioner's cutter.

ABSTRACT.

1. Clerks and accountants	No.	Cost per annum.	No.	Cost per annum.
2. Analysts	125	Rs. 61,360	1	Rs. 180
3. Attenders	2	1,485	1	84
4. Muchis	8	960	1	96
5. Jemadars	14	1,440	16	1,152
6. Duffadars	1	210	4	240
7. Peons (42-45-0)	17	2,040	3	72
Total	87	7,812	280	77,121

APPENDIX A—cont.

No. 3.—ESTABLISHMENTS OF CIRCLES.

NO. 6. ESTABLISHMENTS OF CIRCLES.

FACTORY ESTABLISHMENTS.

Sub-Division.	Circle.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.	Clerks on Rupees										Shroffs on Rupees					Jemadars on Rupees		Duffadars on Rupees	
						50	40	35	30	25	20	15	10	5	10	15	20	25	30	35	40	45	50	
						7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Baleare	Baleare	1	1	(a) 1	Rs. 5,644	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	(b) 2	
	Bandipur	1	2	(a) 1	7,444	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	(b) 2	
	Kandrapura	1	1	..	5,472	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	(c) 1	
	Madhason	1	2	..	7,272	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	4	6	2	25,832	..	..	..	4	2	..	..	..	..	..	..	..	..	..	..	..	..	..	
Chattapour	Manipetras	1	2	6	10,368	..	..	..	1	1	..	..	(a) 1	..	..	..	..	..	..	..	..	..	..	
	Ganjam	1	2	7	10,884	..	..	..	(c) 1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Aaka	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Surla	..	1	3	7,020	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	3	5	16	28,272	..	..	..	2	1	3	4	1	..	..	..	..	..	..	..	..	..	..	
Chiswale	Naupada	1	1	4	7,636	..	..	..	..	..	..	(a) 2	..	..	..	..	..	..	..	..	..	..	..	
	Calingsapatam	1	1	4	7,636	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Kanasa	1	3	3	10,620	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Anakpalle	1	2	5	9,852	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Polaravam	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Cocanada	Bobbili	..	1	1	5,988	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	5	8	17	41,532	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Penguduru	1	2	7	10,884	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Mogaburra	1	1	2	6,604	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Rajamundry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Cocanada	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	2	3	9	17,388	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

(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 Sakana in the Manipetras Circle.

(a) Engine-driver for the pulmotor. (b) Two firemen for the pulmotor for 5 months.

(c) One of these is deputed to work at Sarpas in the Manipetras Circle.

(d) One for 4 months and 1 for 8 months.

(e) For 4 months.

182. Owing to the temporary closure of the Thalai fish-curing yard, the number

In Tinnevely.

Yards.	FISH BROUGHT TO THE YARDS.	
	1892-93	1893-94.
Passipatnam	MDS. 1,589	MDS. 713
Nambithalai	7,761	7,676
Rameswaram cum Periarthorai	8,171	7,761
Attenkarai cum Nadupad	24,531	17,722
Mukkur	9,047	6,616
Vembar	4,759	3,276
Sippikolam	10,961	9,166
Pinnakayal	4,697	3,153
Alandalai	3,629	3,750
Manapad	1,452	1,327
Overy	11,034	10,719
Kuttanguli	1,167	884
Idinthakarai	15,015	3,115
Perumana	1,471	482
Kuttapalli	6,489	4,975

of yards in which operations were conducted in this Sub-division during the year under report was 15 against 16 in the preceding year. There was a large decrease in operations which was due to (1) the unfavourable season, and (2) a very severe outbreak of cholera in the height of the fishing season which led to the temporary desertion of the yards. The proportion of salt issued to each maund of fish cured was 10.96 against 12.94 in the previous year; the decrease is due to stricter supervision.

183. At the beginning of the year there were 38 yards at work in the Calicut Sub-division. During the year under

report, an application was received from the fishermen of Anganoor village of the Mangalore Circle for opening a fish-curing yard at Hosdrug, and sanction was accorded for this in Board's Proceedings, dated 11th December 1893, No. 567 and 17th February 1894, No. 62, with an establishment of one second-grade Duffadar and one second-grade Peon. There was a decrease in operations in the Sub-division as compared with the previous year. The decrease was chiefly in the yards of the Malabar district and is attributed (1) to some of the Cannanore fishermen, owing to a misunderstanding with the curers, taking their fish to the yards in South Canara, (2) to a peculiar current running along the shores of Cannanore and Tellicherry which was very unfavourable to the approach of cat-fish, and (3) to a new kind of fishing net introduced at Tellicherry which proved a failure. The marginally-noted yards, however, showed an increase, which is attributed to (1) the season being favourable, and (2) comparative freedom from cholera and small-pox. In extent of operations, the Tanur yard now ranks first, the Perpanangadi yard coming next, and the Tellicherry yard (which ranked first in the previous year) being third in the year under report. The yards which come next in importance and in which more than

Yards.	FISH BROUGHT TO THE YARDS.		Yards.	FISH BROUGHT TO THE YARDS.	
	1892-93.	1893-94.		1892-93.	1893-94.
Gangolli	MDS. 4,445	MDS. 17,354	Calicut, North	MDS. 32,673	MDS. 38,706
Malpe	7,695	15,634	Calicut, South	15,183	18,116
Bukkapatnam	5,567	5,803	Baypore, North	8,296	9,580
Manjeshwar	5,192	15,948	Tanur	100,116	104,615
Kumbha	4,224	5,750	Paravannah	20,283	20,930
Kasaragod	5,121	7,023	Kuttai	17,544	19,183
Bekal	3,694	6,309	Palapathi	12,753	15,786
Madai	14,130	24,433	Edakazhiyur	20,306	20,800
Azhical	6,178	8,106	Chowghat	18,073	19,612
Elathur	4,759	7,058	Vellangode	14,756	15,019
Pudlappu	8,910	11,228	Mannalankannu	8,553	11,076

	1891-92.		1892-93.		1893-94.	
	Weight of fish cured.	Weight of salt issued.	Weight of fish cured.	Weight of salt issued.	Weight of fish cured.	Weight of salt issued.
Tanur	MDS. 120,538	MDS. 14,864	MDS. 100,116	MDS. 12,657	MDS. 104,615	MDS. 13,482
Perpanangadi	79,571	10,708	80,871	9,944	69,463	9,566
Tellicherry	93,733	12,566	104,226	13,708	62,653	8,052

	Quantity of fish.
Calicut, North	MDS. 38,706
Quilandi	36,842
Ponnani	36,331
Cannanore	35,898

was a decrease in the proportion of salt in all the circles of the Sub-division except Mangalore and Ponnani, the decrease is attributed to stricter supervision of the yards

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	5	
						Shroffs on Rupees									
						25	20	15	10	5					
						Jemadars on Rupees									
						15	10	5							
						Duffadars on Rupees									
						20	15	10	5						
						Total									
						22	21	20	19	18	17	16	15	14	13
Mangalagiri	Mangalagiri	1	2	4	Rs. 9,336	..	..	..	..	..	..	..	..	..	..
	Narasapur	1	1	3	6,504	..	..	..	..	..	..	..	..	..	..
	Beavada	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	Total	3	3	6	15,840	..	..	..	..	..	..	..	..	..	..
	Kanuparti	1	3	7	12,684	..	..	..	..	..	..	..	..	..	..
	Isakapalle	1	1	2	6,504	..	..	..	..	..	..	..	..	..	..
	Krishnapatnam	1	2	6	10,368	..	..	..	..	..	..	..	..	..	..
Chingleput	Cumbun	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	3	6	16	29,556	..	..	..	..	..	..	..	..	..	..
	Tada	1	2	3	6,504	..	..	..	..	..	..	..	..	..	..
	Vayalur	(a) 1	1	6	10,368	..	..	..	..	..	..	..	..	..	..
Arcoot	Ennore	1	3	11	14,748	..	..	..	..	..	..	..	..	..	..
	Madras Depot	1	1	4	7,632	..	..	..	..	..	..	..	..	..	..
	Madras Town	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	1	2	10	12,432	..	..	..	..	..	..	..	..	..	..
Arcoot	Merhanam	1	4	8	16,000	..	..	..	..	..	..	..	..	..	..
	Total	6	13	41	66,688	..	..	..	..	..	..	..	..	..	..
	Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Arcoot	Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Conjeveram	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Arcoot	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Tirukkoyilur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arcoot	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Four of them are temporary up to the end of April 1896 for guarding the 24-acre block and the beach platform of the Ennore Circle (vide G.O., dated 27th February 1894, M.S. No. 832, Revenue).
 (b) Includes 1 Fireman for the steam launch *Kelavara*.
 (c) Includes 1 Fireman for the steam launch *Kelavara*.
 (d) Includes 1 for 18 months.

175. In the Chatrapur Sub-division there were 11 yards* at work during the

In Chatrapur.

* Ganjam 3.
 Suria 8.

Yards.	FISH BROUGHT TO THE YARDS.	
	1892-93.	1893-94.
Gopalpur	MDS. 2,160	MDS. 3,848
Markandi	2,215	3,429
Sonapur	5,246	5,257
Lakalapalem	4,527	5,352
Battigalavuru	4,266	5,469
Peddakarivanipalem	2,369	4,063

curers to prevent undue waste. The decrease in expenditure was slight and calls for no remark.

176. In the Chicacole Sub-division there was no change in the number of yards

In Chicacole.

at work at the beginning of the year, but the Dokalapadu yard was closed on the 7th August 1893, under G.O., dated 1st July 1893, No. 2419, Revenue, as the transactions in it were falling off and the curers were reported to be extremely apathetic, owing to the large demand for fresh fish in the neighbourhood. On the whole there was a large decrease in operations in the Sub-division, which was due to (1) the season being very unfavourable for fishing, (2) the emigration of some of the fishermen to Rangoon with a view to obtain more lucrative means of livelihood, (3) some of the fishermen finding better employment on the East Coast Railway works, and (4) to the suspension of operations for a time in the Lawson's bay fish-curing yard owing to the curers not complying with orders for the removal and

re-construction of certain sheds. The only yards in which the operations showed an increase are those noted in the margin. The increase in operations in these three yards was due to large catches of Kara-salu, a species of fish which is said to pass in shoals along the coast and to have been attracted by the freshes during the fishing season. The proportion of salt issued to fish cured was very nearly the same as in the previous year being 8.08 against

Yards.	FISH BROUGHT TO THE YARDS.	
	1892-93.	1893-94.
Manchireelapeta	MDS. 4,403	MDS. 5,802
Althada	6,734	7,857
Marrivada	3,869	4,321

8.24. The decrease in expenditure is very small.

177. In the Cocanada Sub-division there were 9 yards at work at the beginning of

In Cocanada.

the year, but two, Antervedi and Pandi, were closed in August 1893, under G.O., dated 1st July 1893, No. 2419, Revenue, as

the operations in them were insignificant. The operations in the Sub-division showed a decrease which is attributed to unfavourable weather; those at the marginally-noted yards, however, showed an increase. The increase at Konappapeta was more than counterbalanced by a large decrease at the neighbouring yard at Uppada. The increase in the other 3 yards is slight. The proportion of salt issued to fish cured was almost the same as in the preceding year.

Yards.	FISH BROUGHT TO THE YARDS.	
	1892-93.	1893-94.
Konappapeta	MDS. 8,480	MDS. 9,473
Ooringa	1,698	1,943
Narasapur	336	437
Mogalturru	1,660	1,762

APPENDIX A—cont.
No. 3.—Establishments of Circles—cont.

Sub-Division.	Circle.	FACTORY ESTABLISHMENTS.																Cost per annum.	Inspector.	Assistant Inspectors.	Sub-Inspectors.	Cost per annum.			
		Clerks on Rupees								Shroffs on Rupees													Jemadars on Rupees		Duffdare on Rupees
		50	40	35	30	25	20	15	10	25	20	15	10	15	10	12	10						20	15	
1	2	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22								
Negapatam	Villupputam																								
	Cuddalore																								
	Tanjore																								
	Negapatam																								
	Vedranthi																								
	Adirampattam																								
Tinnevely	Tanjore																								
	Total	5	10	31	52,356																				
	Villupputam																								
	Morotam																								
	Tuticorin																								
	Kajalpatnam																								
Erode	Tinnevely																								
	Madurai																								
	Dindigul																								
	Total	5	12	23	51,312																				
	South Trichinopoly																								
	North Trichinopoly																								
Coimbatore	Salem																								
	Hoeds																								
	Erode																								
	Coimbatore																								
	Total																								

* Includes 1 tinal for the boat at Morotam.

† Includes 1 temporary clerk-shroff on Rs. 15 for the Vaippar factory.

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										PRONS										Cost per annum.			
					For 12 months on Rupees						For 6 months on Rupees						For 8 months on Rupees						For 6 months on Rupees					
					15	12	10	9	5	12	15	12	10	9	5	12	15	12	10	9	5	12	15	12	10	9	5	12
Chingleput— cont.	Vayalur	60. Medicalkuppam *																										
		61. Mankodu																										
		62. Pallat																										
		63. Sattankuppam																										
	Total																											
Cuddalore	Covelong	64. Sudrae																										
	Morkanam	65. Ammanthai *																										
		66. Kadappakam *																										
	Total																											
	Grand Total																											
Negapatam	Cuddalore	67. Fort St. David																										
		68. Killipattinacheri																										
	Total																											
	Negapatam	69. Neidavasal																										
	Total																											
Vedranthi	Negapatam	71. Akkarukuppam (Nega- patam)																										
		72. Prethabaramapuram †																										
	Total																											
	Vedranthi	73. Arcot Thorai																										
	Total																											

* Sanctioned up to the end of 1893-94.

† This yard is supervised by factory establishments.

APPENDIX A--cont.

* For eight months only. † Includes 1 for eight months only. ‡ Two of these are Assistant Inspectors' posts. § Includes the pay of the Sub-Inspectors shown in column 6.
 † Includes the pay of the Assistant Inspector and Sub-Inspectors shown in columns 4 and 5. ¶ Includes of the 2 yards supervised by factory establishments. (a) Sanctioned up to the end of 1894-95.

ABSTRACT.

	No.	Cost per annum.
Permanent.		
Assistant Inspector	1	1,800
Sub-Inspectors	12	7,224
Superintendents	114	13,128
Peons	16	6,312
Total	205	28,464

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

[illegible]

APPENDIX A—cont.

No. 5.—Abkari Establishments in Collectors' Taluk, &c., offices—cont.

District.	Name of the office.	Clerks on Rupees				Menials on Rupees		Cost per annum.
		30	25	20	15	6	5	
1	2	3	4	5	6	7	8	9
North Arcot	Collector's office	1		1				Rs. 600
	Arcoot taluk				1			180
	Vellore do.				1			180
	Chittoor do.				1			180
	Gudiyattam do.				1			180
	Polur do.				1			180
	Wárajábad do.				1			180
	Wandiwash do.				1			180
	Arni division				1			180
	Total	1		1	8			2,040
Chingleput	Collector's office		1					300
	Chingleput taluk				1			180
	Conjeeveram do.				1			180
	Madurantakam do.				1			180
	Ponnéri do.				1			180
	Tiruvallúr do.				1			180
	Total		1		5			1,200
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	Collector's office	1		1				600
	Tanjore taluk				1			180
	Kumbakonam do.				2			360
	Máysavaram do.				1			180
	Shiyali do.				1			180
	Negapatam do.				1			180
	Nannilam do.				1			180
	Mannargudi do.				1			180
	Tirutturaippúndi do.				1			180
	Pattukóttai 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
	Perambalur do.				1			180
	Total	1		1	5			1,500
Madura	Collector's office		1			† 1		384
	Madura taluk				1			180
	Periyakulam do.				1			180
	Sivaganga Zemindari Tahsildar's office				1			252
	Tirappattúr taluk				1			252
	Dindigul do.				1			180
	Madura Town Deputy Tahsildar's office				1			252
	Establishment for the management of two arrack shops in Ramnad town					• 5		420
	Total		1		6	† 4	• 5	2,100
Tinnevely	Collector's office			1				240
	Tenkási taluk				1			180
	Tinnevely do.				1			180
	Ambasamudram do.				1			180
	Sankaranainarkóvil taluk				1			180
	Srivilliputtúr taluk				1			180
	Ráttúr do.				1			180
	Tenkarai do.				1			180
	Ottappidáram do.				1			180
	Nángunéri do.				1			180
	Total			1	9			1,860

* 1 Superintendent on Rs. 12
 1 Amin on " 8
 1 Peon on " 6
 2 Shopkeepers at Rs. 5 each " 10

† Includes 1 gumastah on Rs. 7 temporary up to 31st March 1894 for selling opium in the Madura farm.

No. 3.—Establishments of Circles—concluded.

Sub-Division.	Circle.	FACTORY ESTABLISHMENTS—cont.												Cost per annum.	Grand Total.																
		PREVENTIVE ESTABLISHMENTS.																													
		Peons on Rupees																													
		Permanent.		Temporary for six months.						Peons on Rupees																					
8	7	6	5	3	7	6	50	35	30	25	20	15	14	12	Rupess	Dutadars on Rupess	8	7	6	Cost per annum.	50										
23	24	25	26	27	28	29	31	32	33	Sub-Inspectors.	Inspector.	Assistant Inspectors.	50	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50		
Oulicut	Palghat	..	..	..	..	..	..	..	..	11	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Ponnani	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Oulicut	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Tellicherry	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Mangalore	..	..	..	..	..	..	..	..	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Udipi	..	..	..	..	..	..	..	..	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Ochin	..	..	..	..	..	..	..	..	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Frontier.	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Circle I.*	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Circle II.*	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total.	Total	..	..	..	..	..	..	..	..	84	6	7	84	..	..	8	6	2	9	..	..	21	24	32	35	190	623	214	1,77,054	1,77,054	
	Permanent	145	313	993	7	..	..	..	..	389	16	16	389	1	1	36	22	27	22	..	1	83	96	150	169	755	1,884	1,717	8,09,148	13,21,908	
	Temporary	..	..	..	..	3	..	..	..	4	..	..	4	..	..	2	..	10	1	..	3	4	6	8	42	138	160	45,552	87,150	87,150	
	Total	145	313	993	7	3	..	..	..	40	20	34	40	1	1	38	22	37	23	..	1	86	100	156	177	797	2,022	1,877	8,54,700	14,09,058	
	Salpetre amins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	For distilleries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Board's office	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Presidency Total	145	313	993	7	3	..	..	..	..	447	34	41	447	1	1	38	23	37	23	..	1	106	142	156	177	818	2,086	1,882	9,13,812	14,69,718

(a) Two of these are temporary.

(b) Permanent Assistant Inspector attached to the Ponnáni Circle.

* The establishment sanctioned for these circles are temporary for 12 months. † Includes 1 temporary for 8 months for the Mangalore salt gollah.

† Two of these are temporary for Cumhumb and Beawada Excise Depôts.

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.	PEONS										Cost per annum.	
					SUPERINTENDENTS					PRONS						
					For 12 months on Rupees					For 6 months on Rupees						
					15	12	10	9	8	8	7	6	5	4		
Chitapur	Ganjam	1. Kasipur ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		2. Fryagi ..	..	..	..	..	..	..	..	..	..	..	..	..	180	
		3. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	156	
		Total ..	..	..	..	..	..	..	..	..	..	..	..	..	480	
	Sunk ..	4. Gondpur ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		5. Marikudi ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		6. Sonpur ..	..	..	..	..	..	..	..	..	..	..	..	..	180	
		7. <i>Pacharwanipeta</i> ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		8. Janapala ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		9. Battigalavara ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		10. Barva ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		11. Goddara ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		Total ..	..	..	..	..	..	..	..	..	..	..	..	..	1,188	
		Grand Total ..	..	..	..	..	..	..	..	..	..	..	..	..	1,668	
Chitacole	Neupada	12. Pundi ..	..	..	..	..	..	..	..	..	..	..	..	..	180	
		13. Manchindapetta ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		14. Bavanipad (Alhada) ..	..	..	..	..	..	..	..	..	..	..	..	..	156	
		Total ..	..	..	..	..	..	..	..	..	..	..	..	..	480	
	Calingsapalam.	15. Marivada ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		16. Guppadipeta ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		17. Kotareva ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		18. Calingsapalam ..	..	..	..	..	..	..	..	..	..	..	..	..	156	
		19. Kunnaravanipeta ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		20. Kurempalli ..	..	..	..	..	..	..	..	..	..	..	..	..	144	
		Total ..	..	..	..	..	..	..	..	..	..	..	..	..	876	
		Grand Total ..	..	..	..	..	..	..	..	..	..	..	..	..	2,544	

* Sanctioned till the end of 1893-94.

APPENDIX A—concluded.

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

District.	Name of the office.	Clerks on Rupees				Menials on Rupees		Cost per annum.
		30	25	20	15	6	5	
		3	4	5	6	7	8	
Salem	Collector's office ..	1	..	1	..	..	..	Rs. 600
	Hosur taluk ..	..	..	..	1	..	..	180
	Namakkal do. ..	..	..	..	1	..	..	180
	Tiruchengodu do. ..	..	..	..	1	..	..	180
	Atur do. ..	..	..	..	1	..	..	180
	Salem do. ..	..	..	..	1	..	..	180
	Tiruppattur do. ..	..	..	..	1	..	..	180
	Uttangarai do. ..	..	..	..	1	..	..	180
	Krishnagiri do. ..	..	..	..	1	..	..	180
	Dharmapuri do. ..	..	..	..	1	..	..	180
	Total ..	1	..	1	9	..	..	2,220
Coimbatore	Collector's office ..	1	..	1	..	..	..	600
	Coimbatore taluk ..	..	..	..	1	..	..	180
	Pollachi do. ..	..	..	..	1	..	..	180
	Karur do. ..	..	..	..	1	..	..	180
	Palladam do. ..	..	..	..	1	..	..	180
	Erode do. ..	..	..	..	1	..	..	180
	Udamalpet do. ..	..	..	..	1	..	..	180
	Bhavani do. ..	..	..	..	1	..	..	180
	Dharapuram do. ..	..	..	..	1	..	..	180
	Kollegal do. ..	..	..	..	1	..	..	180
	Satyamangalam do. ..	..	..	..	1	..	..	180
	Total ..	1	..	1	10	..	..	2,400
Malabar	Collector's office ..	1	..	2	1	..	..	1,020
	Deputy Collector's office, Cochin ..	..	..	1	..	1	..	312
	Chirakkal taluk ..	..	..	..	1	3	..	636
	Kottayam do. ..	..	..	1	1	8	..	636
	Kurumbanad do. ..	..	..	1	1	3	..	636
	Calicut do. ..	..	..	1	1	3	..	636
	Ernad do. ..	..	..	1	1	3	..	636
	Ponnani do. ..	..	..	1	1	3	..	636
	Walanad do. ..	..	..	1	1	3	..	636
	Palghat do. ..	..	..	1	1	3	..	636
	Total ..	1	..	11	9	25	..	6,420
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 ..		8	6	26	131	29	22	38,040

ABSTRACT.

	Permanent.		Temporary	Cost per annum.
	Clerks.	Menials.	Menials.	
Collector's office ..	29	..	..	Rs. 8,100
Taluk and other offices ..	142	28	23	29,940
Total ..	171	28	23	38,040

Factory.	Total number of licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any kudivaram was fixed by capitalists and if so, the amount of such kudivaram 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.
		Indo-pendent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
				1. P. Poorniah (license No. 205). 2. P. Arayana (license No. 279). 3. A. Bhadrish (license No. 286). 4. E. Venkat Rao and Labbiash (license No. 294). 5. M. Subba Rao (license No. 298). 6. Narayana Rao (license No. 298). 7. T. Vardiah (license No. 312).	Rs. A. P. 16 0 0 16 0 0 18 0 0 16 0 0 16 0 0 18 0 0 18 0 0	Rs. A. P. .. 9 8 0	Yes	No kudivaram fixed.	1. Licensees should produce good salt. 2. Capitalists should take over all salt manufactured by licensees. 3. Capitalists should bear all costs of repairs.	(Rs. 16 up to 1893. The other rates are by oral agreements renewable every year at the licensees' will and pleasure.)	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 Rs. 1 or Rs. 2 per garce. Those paying over Rs. 19 allow no share in their profits to the licensees. The contracts of many of the licensees having expired, the licensees are reported not to be willing to bind themselves again to the capitalist.
	161	93	68	Non-Licensees. 8. K. Rangiah .. 9. M. Rangiah .. 10. K. Narasimham .. 11. T. Venkatarayudu .. 12. S. Venkatrama Chetty .. 13. K. Vobiah ..	17 8 0 30 0 0 18 0 0 18 0 0 16 0 0 16 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 from 1892.	Of the kudivaram specified in column 6, Rs. 10 is the cost of manufacture and the remainder is licensees' profit. No presents are given in any case. The capitalists are very backward to accu-
			40	1. M. Subba Rao (licensee No. 124).	15 0 0	..	..	..	..	..	..

No.	Name	Capital	Do.	10 years from 1889.	No presents are given.	The capitalist acts more as a broker.
140	Iskappa.	111	..	..	..	..
141	2. G. Rangiah Chetty (licensee No. 42).	16 0 0	..	..	..	..
142	3. Ch. Bachiab (licensee No. 99).	17 0 0	..	..	..	..
143	4. V. Venkiah (licensee No. 60).	16 8 0	..	..	..	..
144	5. K. Lakshmiab (licensee No. 132).	17 0 0	..	..	..	..
145	6. G. Chenchuramiah (licensee No. 82).	18 0 0	..	..	..	..
146	7. V. Pitchiah (licensee No. 5).	13 0 0	..	..	..	..
147	8. P. Venkiah ..	14 0 0	..	..	..	..
148	9. V. Subbiah ..	13 0 0	..	..	..	..
149	10. M. Subbiah ..	13 0 0	..	..	..	..
150	1. Madras Salt Trading Company.	16 8 0	..	..	..	..
151	2. M. Gulum Mahomed Sahib of Gudur.	17 8 0	..	..	..	..
152	3. B. Subburaya Chetty (licensee No. 43).	16 0 0	..	..	..	..
153	4. Ragava Pillai (licensee No. 100).	17 0 0	..	..	..	..
154	5. ..	20 0 0	..	..	..	..

Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1893-94—cont.

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 8 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists and, if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		Independent.	In the hands of capitalists.								
Tada ..	86	33	49	1. V. Chetty and Company. 2. Venkatesan Reddi 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 acreage they cultivate and with cloths every year. The second Company is a group of relations working together.
Kattur ..	123	66	57	1. R. D. Namberruwallah and Sons. 2. T. Ratnasami Naidu. 3. Indian Salt Trading Company. 4. S. Subbaraya Chetty.	* 15 0 0 † 13 4 0 ‡ 16 0 0 § 13 0 0	12 0 0 12 0 0 12 0 0 12 0 0	No	Do. Do. Do. Do.	1. Cost of excise works should be borne by the Company. Do. 2. Only good salt will be taken by the capitalist. Do. Do.	6 years from 1890. Do. Do. 4 years from 1891.	* Kudivaram. 12 0 0 Fixed pre-sents .. 3 0 0 † Kudivaram. 12 0 0 Fixed pre-sents .. 1 4 0 ‡ Kudivaram. 12 0 0 Fixed pre-sents .. 4 0 0
Vayalur ..	195	27	168	1. G. Mahadeva Chetty. 2. Angasundram Pillai. 3. T. Ratnasami Naidu. 4. Indian Salt Trading Company. 5. R. D. Namberruwallah and Sons.	§ 16 0 0 || 16 0 0 || 16 0 0 || 16 0 0 || 16 0 0	12 0 0 12 0 0 12 0 0 12 0 0 12 0 0	Do. Do. Do. Do. Do.	1. Cost of excise works is borne by the capitalist. 2. Only good salt will be taken by the capitalist. Do. Do. Do.	1. Cost of excise works is borne by the capitalist. 2. Only good salt will be taken by the capitalist. Do. Do. Do.	5 years from 1890. Do. Do. Do.	Rs. A. P. Kudivaram. 12 0 0 Fixed pre-sents .. 4 0 0

Factory.	How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.		Rate of kudivaram per garce paid by capitalists to licensees.		Old rate of kudivaram per garce (i.e., the rate under the monopoly system).		Whether rate in column 8 includes conveying, storing and covering charges.		Whether any dittam was fixed by capitalists and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.		Other conditions of agreement between licensees and capitalists.		Period of agreement.		Remarks.
	Total number of licensees in the factory.	In the hands of independent capitalists.	1	2	3	4	5	6	7	8	9	10	11	12			
Kuppali ..	127	7	120	9	13		1. P. Neganna. 2. T. Prakasa Row. 3. Y. Naidu. 4. A. Yerranah. 5. M. Appadu. 6. K. Subbarayudu. 7. N. Thanamannah. 8. Ch. Chinappa. 9. V. Papadu.	14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0	9 0 0 9 0 0 9 0 0 9 0 0 9 0 0 9 0 0 9 0 0 9 0 0 9 0 0	No dittam fixed.	All the salt manufactured by the licensees is to be made over to the capitalists. The amount advanced by the capitalists bears no interest.	1 year only.	The decrease in the rate of kudivaram paid by capitalists to the licensees when compared with last year is due to the fact that the licensees have not cleared out their previous years' debts and consequently the capitalists have reduced the rate.				
Kónada ..	69	22	47	11	11		1. T. Appadu. 2. B. V. Somayazulu. 3. B. Appiah. 4. B. Venkanna. 5. Palivilla Peddy setti.	15 0 0 16 0 0 16 0 0 16 0 0 16 0 0	9 0 0 9 0 0 9 0 0 9 0 0 9 0 0	Excluding all the charges, i.e., the capitalists should bear the conveying, storing and covering charges.	Do.	Assessment and land-cesses on salt-pans should be paid by the licensees and the cost of maramat works should likewise be borne by them.	1 year	The decrease in the rate of kudivaram paid by capitalists to the licensees when compared with last year is due to the fact that the licensees have not cleared out their previous years' debts and consequently the capitalists have reduced the rate.			

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1893-94—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are			Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists and, if so, the amount of each 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.
		In the hands of independent capitalists.	Inde-	pendent.								
1	2	3	4	5	6	7	8	9	10	11	12	
Bimlipatam.	32	32	..	..	13	1. D. Venkatarasiah Naidu.	10 0 0	..	..	All the licensees are manufacturing and selling their salt independently.	..	Chintakayala Ramanna has entered into an agreement with certain petty licensees up to end of the season of 1895 and D. Venkatarasiah Naidu, with six others, up to end of the same period. The other capitalists purchase salt yearly according to the quality, without entering into any agreement with the licensees.
Karam ..	43	8	35	7	2. M. Sanyasi Chetti.	11 4 0	..	..	..	All salt manufactured by the licensees should be made over to the capitalists, the wastage being borne by the latter.	Nil	..
				10	3. Kolati Swami ..	11 4 0	..	..	..	No formal agreement entered into between the licensees and the capitalists. Messrs. Hall, Wilson and Company advance loans to some of the capitalists who buy salt from the licensees and transfer it to the account of the firm as mortgage for the loans taken. The salt is removed under credit orders obtained by the firm and the money realized by the sale is first taken towards the recovery of the loans due to the firm, the balance, if any, being paid to the capitalists who removed the salt.	1 year	Storing, forming and covering charges are paid by the capitalists in addition to the rate shown in column 6.
				7	4. M. Appanarasiah.	10 0 0	..	..	..	..	..	..
				2	5. Chintakayala Ramanna.	..	..	..	..	..	..	..
				1	6. B. Venkataswami.	..	..	..	..	..	..	..
Penguduru.	207	40	167	78	1. Messrs. Hall, Wilson and Company.	15 0 0	10 0 0	Not included ..	No dittam fixed.	..	..	..
				19	2. Bodani Gavarazu.	..	..	..	..	..	..	..
				8	3. Pabhinedi Kamaswami.	..	..	..	..	..	..	..
				27	4. M. Putrayya ..	..	..	..	..	..	..	..
				8	5. Ch. Vetrab ..	..	..	..	..	..	..	..
				1	6. Ch. Pracasam ..	..	..	..	..	..	..	..
				26	7. Karasala Venkata Reddi.	..	..	..	..	..	..	..
Jegannith-per.	1	1	..	..	Leased to Messrs. Hall, Wilson and Company of Coimbatore.	..	..	..	..	..	..	..

Pulidivak ..	157	116	41	10	1. R. D. Nambur-maliah and Sons.	13 0 0	12 0 0	Do.	..	1. All good salt manufactured 5 years from 1890.	The Indian Salt Trading Company has dissolved partnership as it incurred loss in the transactions. The Company disposed of all its salt of 1890 except at Attiput at the rate of Rs. 8-3-0 per garce.
				1	2. Indian Salt Trading Company.	..	..	..	..	2. Cost of excise works should be borne by the capitalists.	..
				21	3. G. Mahadeva Chetty & Co.	..	..	..	..	..	..
				1	4. F. Rathnaswami Nedar.	..	..	..	..	..	..
				5	6. Angasundaram Pillai.	..	..	..	..	..	..
				1	6. S. Subbaraya Chetty.	..	..	..	..	..	..
				2	7. Nannalwar Chetty.	..	..	..	..	..	..
				15	1. R. D. Nambur-maliah and Sons.	13 0 0	12 0 0	Do.	..	..	..
Attiput ..	167	06	61	1	2. Indian Salt Trading Company.	..	..	..	..	..	..
				45	3. G. Mahadeva Chetty.	..	..	..	..	..	..
				12	1. R. D. Nambur-maliah and Sons.	..	..	..	..	..	..
Vallar ..	157	123	34	5	2. Indian Salt Trading Company.	..	..	..	..	..	..
				17	3. G. Mahadeva Chetty.	..	..	..	..	..	..
				19	1. Executors R. Veerasamy Chetty and C. Ramakrishna Chetty to G. Mahadeva Chetty.	13 7 0	11 13 0	Do.	..	1. Assessment, cess and cost of excise works to be paid by capitalists.	..
				9	2. Subbaraya Chetty and Company.	13 7 0	11 13 0	Do.	..	2. Bad salt to be destroyed at the licensees' expense.	..
Vadasaman-jeri.	93	39	54	19	3. C. Alavandariah and Sons.	14 0 0	11 13 0	Do.	..	3. Advance of Rs. 200 per acre without interest to be paid by capitalists.	..
				7	4. Mari Kesavalu Naidu.	14 0 0	11 13 0	Do.	..	Do.	..
									..	Conditions (1) and (2) same as above.	..
									..	3. Advance of Rs. 30 per acre is paid by the capitalists at the beginning of each manufacturing season for which no interest is charged.	..

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise factories with Capitalists in the Madras Presidency in the year 1893-94—contd.

Factory.	Total number of excise licensees in the factory.	How many of the licensees shown in column 2 are		Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudi-varam per garce paid by capitalists to licensees.	Old rate of kudi-varam per garce (i.e., 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.
		Inde-pendent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Covelong ..	231	186	95	1. Executors R. Veera-samy Chetty and C. Ramakrishna Chetty to G. Mahadeva Chetty. 2. G. Subbaraya 3. Chetty. 4. Alavandariah and Sona. 5. Mari Keesava Naidu. 6. Messrs. Binny and Company.	Rs. A. P. 13 0 0 13 7 0 13 7 0 14 3 0 13 3 0 14 0 0 13 6 0 14 0 0	Rs. A. P. 12 7 0 and 13 3 0	No	No dittam fixed ..	Same as for Vadasamanjeri ..	..	Mari Keesavu Naidu charges interest for advances taken by licensees who are paid kudi-varam at Rs. 13-13-11 per garce at Covelong and at Rs. 14 at Vadasamanjeri.
Chayur ..	66	45	20	1. Messrs. Binny and Company. 2. Alavandariah and Sona.	Nil. Nil.	6 5 0 15 7 0 22 5 0 22 6 0 26 12 0	Do. The salt of licen-see No. 72 is stored at the Company's ex-pense.	Do. ..	1. Advance of Rs. 200 per acre without interest for 3 years to-gether with a takavi advance of Rs. 20 per acre at beginning of each manufacturing season to be paid to licensees. 2. Storage operations to be performed by the Company at the expense of the licensees. 3. The salt manufactured to be transferred to Messrs. Binny and Co. after storage who will, after taking a commission of 1 anna on each maund of salt sold, pay the balance to the licensees after deducting storage charges, assessments, advances, &c., paid by them. Licenses bear five garce per acre, but any all expenses of conveying, stor-ing, &c., charges, by the Company.	8 years from 1892-93. 6 years from 1891.	..

Statement showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1893-94—concluded.

Sub-Division.	Factory.	Area of pans actually worked during the year.	Date of commencement of		Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weightment (i.e., error in estimation).	Rejected.	Destroyed by rain.	Gain on weightment (i.e., error in estimation).	Actually stored.
			Manufacture.	Scrapings.								
1	2	3	4	5	6	7	8	9	10	11	12	13
Excise Salt—cont.												
Chingleput	Tada ..	ACS. 66-24	22nd Jan. 1893.	27th Mar. 1893.	25th May 1893.		MDS. 110,283	MDS. 8,841		MDS. 2,017	MDS. 4,104	MDS. 114,387
	Kattur ..	384-50	27th " "	25th " "	8th June " "		233,792	5,219		2,017		222,934
	Vayalur ..	464-35	14th Feb. " "	14th Apr. " "	23rd " "		99,054					93,149
	Puduvak ..	398-58	4th " "	7th " "	6th July " "		123,712			886	4,057	126,863
	Attiput ..	486-33	27th Jan. " "	10th " "	8th " "		274,053			2,006	8,941	280,988
Chingleput	Vallur ..	605-06	4th Feb. " "	6th " "	6th " "		259,849			1,480	21,763	280,182
	Vadasamanjeri ..	199-68	8th Jan. " "	13th " "	24th June " "		101,274			2,245	431	99,480
	Covelong ..	681-53	30th " "	5th " "	1st July " "	No manufacture during 1893-94.	430,223	18,432		4,247		407,544
	Chayur ..	225-69	31st Jan. 1893.	10th Mar. 1893.	30th June 1893.		175,676				14,470	190,146
	Chunampet ..	292-72	31st " "	10th Apr. " "	30th " "		200,941				18,916	219,716
Negapatam..	Merkanam ..	Total ..					2,008,857	32,492		13,708	72,682	2,035,339
	Cuddalore ..	128-20	17th Feb. 1893.	17th Feb. 1893.	7th Oct. 1893.		148,482	5,210		118		109,098
	Kambinadu ..	88-99	22nd Mar. " "	22nd Mar. " "	30th June " "		11,705	463				84,068
	Manabady ..	100-77	21st Feb. " "	21st Feb. " "	7th Oct. " "		133,002	2,812		1,211		11,092
	Nedavasal ..	39-90	18th " "	18th " "	15th Sept. " "		54,058	799				53,259
Negapatam..	Tranquebar ..	199-25	14th " "	14th " "	28th Nov. " "		205,108	14,407		157		190,544
	Vedaramaniyam ..	171-99	2nd " "	2nd " "	7th Oct. " "		269,927	23,895		1,764		244,268
	Thambikkannalavankottai ..	198-79	6th " "	6th " "	8th " "		142,678				2,902	145,680
	Adirampatnam ..	110-13	7th " "	7th " "	9th " "		72,462	7,192		1,884		43,145
	Maglankottai ..		18th " "	18th " "	9th " "							20,741
Tinnevely ..	Total ..	1,038-02					1,037,422	54,778		4,634	2,902	980,762
	Theedhandanamm ..	60-65	9th Jan. 1893.	15th Feb. 1893.	6th Nov. 1893.		72,613			75	980	72,797
	Vattanam ..	19-27	9th " "	10th " "	12th Oct. " "		80,429			153	14,889	84,843
	Manakkudi ..	55-06	10th Feb. " "	13th " "	4th July " "		76,573			50	4,695	81,194
	Morekolam ..	38-68	24th " "	3rd Apr. " "	6th Oct. " "		62,077				224	64,176
Tinnevely ..	Mutturagundapattanam ..	30-73	6th " "	8th " "	13th Sept. " "		77,887	2,049			6,420	84,307
	Arasadi ..	115-53	4th " "	24th Feb. " "	10th Oct. " "		168,146			486		166,611
	Tuticorin ..		11th " "	3rd Apr. " "	1st Oct. " "		138,305					157,040
	Levingepuram ..	38-83	10th " "	10th " "	29th Sept. " "		302,321					313,093
	Seyadukulam ..	92-71	10th Apr. " "	23rd Feb. " "	7th Nov. " "		320,847		16	220	44,036	364,663
Tinnevely ..	Kayalpattanam ..	86-94	1st Sept. " "	7th Sept. " "	27th Oct. " "		219,242		96	790	4,532	222,968
	Arunaganeri ..	84-97	15th Apr. " "	21st Apr. " "	27th " "		292,733		96	25	7,856	300,468
	Kulasekarapattanam ..	8-51	20th Jan. " "	18th Feb. " "	2nd Nov. " "		9,264		6	1,025	913	9,136
	Kuttanguli ..						20,076			190	87	19,973
							27,923			245	51	27,729
Total of Excise Salt ..	Total ..	576-88					1,868,426	2,049	396	4,272	116,289	1,977,998
	Total of Excise Salt ..	8,269-43					6,148,163	117,477	12,008	30,349	255,765	6,244,094
	Grand Total ..	10,849-81					7,227,876	133,387	40,719	47,436	331,746	7,387,580

APPENDIX D.
STATEMENT showing the arrangements made by Licensees of Excise factories in the Madras Presidency in the year 1893-94.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per pan per licensee.	Old rate of kudivaram per pan per licensee (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		In the hands of independent capitalists.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Suria	122	3	117	1. N. Bhimaram and Company. 2. P. Rama Murthi...	12 0 0	9 6 0	(Includes conveying and storing charges only.)	No ditam fixed (though there is a condition that salt should be manufactured according to ditam fixed).	1. Good salt should be manufactured according to ditam 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 exercise rates 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 cost fixed by Government. 8. Disregard of the above conditions by licensees shall entitle payment of damages which capitalists might demand, with interest at 4 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.

Channampet. Markham...	27 50	24 30	20	3	Meera, Montbrun and Company, Pondicherry.	No. rate of kudivaram fixed.	6 15 0 16 5 0 16 14 0 17 4 0 19 9 0 22 6 0 26 2 0 12 6 0 15 7 0	Fide remarks in column 10.	No ditam 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 salt as the adjacent pan-holders 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.	Up to 31st March 1895.	Remarks.
Ouddalore..	31	4	27	3	1. Arunachella Chetty and Company. 2. S. M. Subbaraya Chetty and Company.	30 0 0 30 0 0 31 0 0	10 0 0 10 0 0 10 0 0	Conveying only.	No ditam fixed.	Cost of repairs to works for manufacture and storage of salt and storing and covering charges are borne by the capitalists.	Up to 31st March 1895.	...
Kudikada..	8	2	6	6	Venkatachella Pillai and Company.	20 0 0	10 0 0	Do.	Do.	Cost of repairs to works for manufacture and storage of salt and transport, storing and covering charges are borne by the capitalists.	Up to 31st March 1894.	...
Kamblinedu.	60	..	60	45	1. S. M. Subbaraya Chetty and Company. 2. Arunachella Chetty and Company.	18 0 0 18 0 0	10 0 0 10 0 0	Do.	Do.	Cost of repairs to works for manufacture and storage of salt and transport, storing and covering charges are borne by the capitalists.	1 year.	...
Manavari..	26	11	15	15	S. M. Subbaraya Chetty and Company.	18 0 0 24 0 0	10 0 0 10 0 0	Do.	Do.	Storing and covering charges and cost of repairs to works are borne by the capitalists.	Up to 31st March 1895.	...
Manambadi.	1	1	1	1	Worked independently by Messrs. Parry and Company on a fifteen year's lease.			Do.	Do.	Storing, covering and transport charges are borne by the capitalists.	Do.	Owing to their being involved in certain suits among capitalists, the independent licensees are delinquent by the order of the court to dispose of their salt as they liked.

APPENDIX D—cont.

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1893-94—cont.

Factory.	Total number of licenses in the factory.	How many of the licenses shown in column 2 are	Names of capitalists, or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists and, if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.	
1	2	3	4	5	6	7	8	9	10	11	12
Naidavul...	49	24	25	1. Velayutham Pillai, Somasundram Pillai and Company. 2. Vadamalai Pillai and Company.	20 0 0 25 0 0	11 14 0	No	1. All expenses until the delivery of salt into store are borne by the licensees. 2. All salt manufactured should be made over to the company. All manumut works to be executed by the licensees.	..	Five minor licensees have bound themselves to transfer their salt to licensee No. 32, who sells their salt along with his through an agent appointed by him. 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.	
				3. Mathia Padayachi and Company. 4. Meenachi and Company.	25 0 0 26 0 0	11 14 0	Do.	Do.	....	..	..
				8. Meenachi and Company.	20 0 0 25 0 0	11 14 0	Do.	Do.	....	..	....
				13. Venkatesami Naidu and Company.	25 0 0 22 0 0 22 8 0	11 14 0	Do.	Do.	....	..	The members of this company are licensees of the company. They transfer their salt to one Venkatesami Naidu (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. 1. All expenses until the delivery of salt into store are borne by the licensees. 2. All salt manufactured should be made over to the company.
Tranquebar.	24	..	24	8. Kothandaramasami Naidu and Company.	22 0 0 22 8 0	11 14 0	Yes	Do.	..	..	..

APPENDIX C.
STATEMENT showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1893-94.

Sub-Division.	Factory.	Area of pens actually worked during the year.	Date of commencement of— Manufacture. Scrapings.		Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weightment error in estimation.	Rejected.	Destroyed by rain.	Gain on weightment (i.e., + error in estimation).	Actually stored.
1	2	3	4	5	6	7	8	9	10	11	12	13
GOVERNMENT SALT.												
Chattrapur ..	Ganjan (including extension).	ACS. 804.82	7th Jan. 1893.	21st Mar. 1893.	13th June 1893.	Unlimited.	MDS. 81,226	MDS. 2,706	MDS. 840	MDS. ..	MDS. ..	MDS. 77,679
	Suria ..	80.19	8th Apr. "	18th Apr. "	13th "	"	15	8	"	"	"	12
	Total ..	885.01	..	..	..	"	51,240	2,709	840	"	"	77,591
Chicacole ..	Chingapattam extension ..	62.46	7th Jan. 1893.	17th Mar. 1893.	13th June 1893.	50,000	9,609	777	"	"	"	8,832
	Kuppili ..	93.14	26th Dec. 1892.	22nd "	13th "	"	128	85	"	"	"	43
	Karase extension ..	217.80	19th Nov. "	23rd "	8th July "	56,795	3,134	479	"	77	"	2,578
	Balacheruvu ..	..	16th "	11th "	12th June "	150,000	18,231	464	"	160	"	17,907
	Polavaram ..	..	..	..	..	No manufacture during the year.	..	..	..	..	..	..
	Total ..	373.40	..	..	..	"	31,102	1,805	..	237	"	29,060
Cocanada ..	Penuguduru extension ..	64.50	1st Feb. 1893.	18th Apr. 1893.	13th June 1893.	Unlimited.	13,828	610	"	"	"	13,218
	Do. do. No. II.	..	15th Apr. "	29th May "	13th "	"	1,175	243	"	100	"	832
	Total ..	64.50	..	..	..	"	15,003	853	"	100	"	14,050
Masilipatam.	Pandara ..	287.06	13th Dec. 1892.	24th May 1893.	13th June 1893.	"	10,839	..	"	10	1,095	11,924
	China Ganjan ..	247.24	1st Jan. 1893.	13th Mar. 1893.	30th June 1893.	425,000	346,943	..	6,163	3,208	30,480	368,069
	Kanuparti ..	..	1st Feb. "	20th Feb. "	14th "	1,300	425	129	"	"	"	296
	Krishnapattam ..	..	23rd Jan. "	28th Feb. "	14th "	"	18,372	1,766	"	"	"	16,606
	Do. extension No. I.	79.47	10th "	15th "	14th "	48,000	48,000	..	7,882	2,616	8,892	46,924
	Do. do. No. II.	110.97	10th "	28th Mar. "	10th "	47,000	47,000	..	9,708	4,393	20,755	53,554
	Duganapattam ..	31.78	2nd Feb. "	29th Mar. "	10th "	50,000	29,438	..	3,665	"	5,186	39,566
	Total ..	489.46	..	..	..	"	490,176	1,895	27,418	10,217	65,252	515,898
Chingleput..	Merkanam extension (Karambalam).	214.01	31st Jan. 1893.	23rd Apr. 1893.	12th June 1893.	120,000	121,280	741	453	571	"	119,515
	Kandadu ..	125.43	31st "	5th May "	30th "	50,000	45,950	..	"	416	7,989	53,523
	Total ..	339.44	..	..	..	170,000	167,230	741	453	987	7,989	173,088
Nellore ..	Vedaramani extension ..	23.95	6th Feb. 1893.	6th Feb. 1893.	7th Oct. 1893	80,000	63,773	847	"	782	"	62,144
	Thambikanallavarkotai.	..	10th Jan. "	10th Jan. "	6th July "	4,000	3,022	178	"	"	"	2,844
	Adirampattam extension.	37.29	10th Jan. "	10th Jan. "	7th Oct. "	"	13,282	1,978	"	557	"	10,747
	Kutamavadi ..	51.52	13th "	13th "	7th "	"	99,661	798	"	2,111	"	96,742
	Lakshmi pans ..	28.60	30th "	30th "	7th "	"	*1,105	..	"	290	"	18,426
	Total ..	141.36	..	..	..	"	196,833	3,801	"	3,740	1,611	190,903

APPENDIX C—*cont.*

Statement showing the Dittam, Manufacture and Storage in each Factory in the Madras Presidency for the year 1893-94—*cont.*

Sub-Division.	Factory.	Area of pans actually worked during the year.	Date of commencement of		Date of closing of manufacture.	Dittam.	Outturn according to estimate.	Loss on weightment (i.e., error in estimation).	Rejected.	Destroyed by rain.	Gain on weightment (i.e., error in estimation).	Actually stored.
1	2	3	4	5	6	7	8	9	10	11	12	13
GOVERNMENT SALT—cont.												
Tinnevely..	{ Vattanam (waste lands) .. Tudicorin (do.) .. Sovandakulam extension.. Total .. Total of Government Salt.	ACR. 0-37 2-42 17-36 20-15 2,580-38	Oct. 1893. May " 7th 4th Feb. " 23rd .. " " ..	11th Oct. 1893. 29th May " 24th Feb. " 23rd .. " " ..	23rd Oct. 1893. 7th " " 23rd .. " " ..	Unlimited. Do. Do.	631 100 86,168 86,790 1,079,213	 5 4,101 4,108 15,910	 1,796 1,796 28,711	 1,796 1,796 17,087	 34 75,981	MDA. 565 96 80,982 80,992 1,093,486
Chattrapur ..	Surda ..	357-36	8th Apr. 1893.	18th Apr. 1893.	13th June 1893.	Excise Salt.	3,947	161	61	132	..	2,503
Chicasole ..	{ Nannada .. Colingapattam .. Kappali .. Konda .. Bimlipattam .. Karasa .. Total ..	205-90 143-06 72-23 90-47 316-20 827-86	6th Feb. 1893. 25th Dec. 1892. 11th Mar. 1893. 16th Nov. 1892. 19th " 6th Feb. " 12th " "	21st Mar. 1893. 22nd " " 13th " " 18th " " 11th July " 8th " " 31st Jan. " 8th " " 6th Feb. " 12th " "	No manufacture during the year.	.. 37,949 62,503 38,617 42,163 39,113 200,234	 2,221 711 .. 2,932	 486 360 746	 2,150 2,150	 9,006 1,414 209,136	 1,127 897 2,024	36,986 53,917 38,296 40,966 41,002 209,136 109,517 11,290 77,783 199,690 323,388
Cocanada ..	{ Pennaguduru .. Jagannailpur .. Mogallurra .. Total ..	608-30 127-08 135-67 870-95	1st Feb. 1893. 1st Jan. " 24th Mar. " 24th " "	18th Apr. 1893. 6th Feb. " 34th Mar. " 24th " "	15th June 1893. 13th " " 15th " "	.. .. .. ..	129,375 10,183 77,127 216,665	19,313 19,313	 2,024	 786	 2,024	 323,388
Manulipattam	{ Manginapudi .. Nisampattam .. Total ..	275-47 275-47 578-21	13th Dec. 1892. .. " " ..	20th Mar. 1893. .. " " ..	9th June 1893. No Manufacture.	.. .. ..	349,040 329,040 101,975	6,752 5,752 ..	.. .. ..	.. .. ..	.. .. ..	323,388 102,982 173,506 41,462 197,438 515,488
Nellore ..	{ Kanpurthi .. Patala .. Isakapalle .. Krishnapattam .. Total ..	166-64 175-86 105-98 139-73 578-21	1st Feb. 1893. 1st Dec. 1892. 1st Feb. 1893. 23rd Jan. " 20th Feb. " "	28th Mar. 1893. 21st " " 1st " " 14th Apr. " 1st " " 20th Feb. " 14th June " "	30th June 1893. 31st Aug. " 1st " " 14th June " "	.. .. .. .. ..	101,975 160,720 38,654 192,343 483,672	.. .. .. .. ..	.. .. .. 11,411	976 2,000 786 2,310 6,071	1,982 14,886 3,956 28,445 49,298	102,982 173,506 41,462 197,438 515,488

APPENDIX D.]

No.	Name of Licensee	Capital	Amount paid	Amount received	Remarks
3	Sabapathy Nadar and Company.	11 14 0	Do.	Do.	All works to be executed by licensee No. 68, Sabapathy Nadar, who is the head of the company.
45	1. A. Subbiah Pandaram and Company. 2. Venkatarani. 3. Rathnasami Nadar. 4. Marthasa Rowther.	18 0 0 41 4 0	15 0 0 Do.	Yes Do.	1. Of the 24 licensees that are under the control of Messrs. Subbiah Pandaram and Company, six are bound by agreements executed for five years in 1890, and all the rest are only giving their salt at kudivaram rates, ranging from Rs. 12-8-0 to Rs. 41-4-0 per garce. The marumut works are executed by the company and the cost recovered from 13 licensees only in proportion to their holdings. 2. Venkatarani has under him six licensees, of whom one has been bound by an agreement to manufacture salt and deliver it to him up to 1896, two have leased their pans to him, and the rest are transferring their salt for sale. The licensees have in every case to do the marumut works themselves. 3. T. Rathnasami Nadar has under him 15 licensees of whom 10 manufacture salt themselves and are bound by an agreement up to end of 1894 to give all the salt to him on receipt of kudivaram at Rs. 18 a garce. All marumut works are executed by the capitalists. The remaining 5 licensees have bound themselves to manufacture salt in their pans and transfer it to him for sale on receipt of a commission of Rs. 3-4-0 per garce. In this case the marumut works have to be executed by the licensees. 4. Marthasa Rowther has secured four licensees under him, of whom three have leased their pans to him and one makes over all his salt at a kudivaram of Rs. 21 per garce. The cost of marumut works is borne by the capitalist.
94	Nagaratnam.	8 4 0	10 8 0	No	There is no proper agreement under which these transactions are carried out, as the original agreement provides for payment only at Rs. 8 per garce. This agreement is also under dispute as the period fixed is unlimited.
3	1. Subbiah Pandaram and Company.	12 8 0	20 0 0	No	Licensees Nos. 5 and 8 have made agreements with licensee No. 3, the former for six years up to 1896 and the latter for an unlimited period. Licensee No. 19 has given a written consent only to transfer the salt of last year to licensee No. 3.

[RETAIL PRICE OF SALT.]

RETAIL PRICE OF SALT. NUMBER OF GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.

[illegible]

APPENDIX F—concluded.
Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1893-94—concluded.

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.												Average (1892-93).	Average (1893-94).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Trichinopoly.	Parambalur ..	Megapattam, Védkraniyam and Tuticorin.	11-40	11-44	11-39	11-48	10-54	11-34	11-31	11-18	11-31	11-39	11-09	11-57	11-27	11-16
Trichinopoly.	Trichinopoly ..	Tuticorin ..	12-00	12-00	12-20	11-59	12-07	12-05	12-07	12-50	12-28	12-52	12-44	12-31	12-20	12-18
Madurai.	Dindigul ..	Karapad ..	12-08	12-00	11-91	10-86	11-28	11-85	11-07	10-79	12-34	11-25	12-01	11-98	11-62	12-01
Madurai.	Madurai ..	Do. ..	12-26	12-06	12-59	11-91	12-43	12-42	12-19	12-53	12-18	12-31	12-42	12-39	12-35	12-45
Madurai.	Parasagudi ..	Morekolam and Mutturagunada-pattam.	11-60	11-57	12-53	9-95	12-21	12-30	12-06	11-58	11-74	11-61	12-00	12-38	11-79	11-71
Tinnevely.	Vindupatti ..	Tuticorin ..	11-16	13-35	11-90	12-60	12-30	12-50	12-10	12-00	12-60	12-50	12-60	12-42	12-32	12-43
Tinnevely.	Tinnevely ..	Aranganasari ..	13-00	13-35	12-80	13-51	12-87	12-87	13-06	12-97	13-26	12-72	13-07	12-71	13-02	13-05
Tinnevely.	Tuticorin ..	Aranganasari, Loringupuram, Sengadai, Karapad and Tuticorin.	13-38	13-90	13-30	13-46	13-77	13-54	13-59	13-83	13-45	13-52	13-36	13-25	13-53	13-36
Coimbatore.	Coimbatore ..	Bombay ..	11-30	10-50	11-77	10-95	10-80	..	..	10-96	11-47	11-51	11-58	11-67	11-25	11-50
Coimbatore.	Tiruppur ..	Do. ..	10-80	10-80	10-80	10-80	10-80	..	..	10-80	11-62	11-47	12-02	11-70	10-80	10-26
Coimbatore.	Karur ..	Madras ..	11-68	11-80	11-92	11-28	12-44	11-56	12-23	12-73	12-13	11-90	11-83	12-36	12-02	11-98
Salem.	Shevapet (Salem).	Cuddalore, Tuticorin and Nega-pattam.	10-78	10-32	10-65	10-77	10-50	10-91	10-26	10-63	10-76	10-85	10-63	10-54	10-62	10-32
Salem.	Krishnagiri ..	Bombay via Calicut ..	12-46	12-16	11-92	12-00	11-15	11-70	11-60	11-50	11-85	11-85	11-29	11-60	11-21	10-84
Salem.	Tirupattur ..	Madras Depot ..	11-37	11-37	11-37	11-37	11-37	11-11	11-11	10-99	10-86	10-98	11-27	11-08	10-72	10-84
South Canara.	Gangoli ..	Madras ..	11-25	11-25	11-35	11-25	10-35	10-35	10-85	10-48	10-36	10-35	11-27	11-08	10-78	10-94
South Canara.	Mangalore ..	Bombay ..	12-48	10-80	10-65	9-73	12-27	11-70	11-81	12-27	11-65	12-00	11-75	12-37	11-78	10-94
Malabar.	Tellicherry ..	Do. ..	10-24	12-00	11-20	..	9-60	10-00	10-44	10-60	11-60	10-28	11-22	11-10	10-70	11-28
Malabar.	Calicut ..	Sankota ..	12-51	12-00	11-20	..	..	..	..	..	..	..	11-44	11-32	11-33	11-33
Malabar.	Palghat ..	Goa ..	10-65	10-53	10-86	10-50	10-53	10-40	10-13	11-11	12-00	11-45	11-56	11-96	10-97	10-76
Malabar.	Do. ..	Bombay ..	11-57	10-12	10-80	10-80	10-80	10-80	10-80	10-80	10-80	10-80	10-80	10-80	10-80	10-70
Malabar.	Do. ..	Do. ..	11-14	11-31	11-22	11-30	10-56	10-68	10-56	10-46	10-40	10-40	10-40	10-40	10-75	10-24
Malabar.	Bombay via Calicut ..	Bombay via Calicut ..	10-03	9-81	9-70	10-71	10-86	10-48	10-22	10-45	10-59	10-25	10-42	10-50	10-33	10-05

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras
in the year 1893-94.

APPENDIX F.

[illegible]

of Salt in the Presidency of Madras in the year 1893-94—cont.

Statement of Expenditure and Receipts	Sub-division.	EXPENDITURE DURING THE YEAR.	BALANCE.										
Factory, depot, or port.	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.	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.	Chattrapur.	East Coast—cont.											
		L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Ganjyam (including extension)		434,126	883	..	..	..	..	435,009	25,273	..	460,282	43,645	2,415
Suria ..		..	2,811	..	..	..	..	2,811	512	..	3,323	234	..
Total ..		434,126	3,694	..	..	..	..	437,820	25,785	..	463,605	43,879	2,415
Naupada ..	Chievelcol.	3,696	2,345	..	..	..	..	6,041	1,088	2	7,131	213,556	470
Calingapatnam (including extension)		..	1,588	..	..	..	..	1,588	39	..	1,627	39,033	..
Kuppili ..		..	288	..	..	..	..	288	4	..	292	762	..
Konada ..		..	176	..	..	..	..	176	76	..	252	..	..
Bimlipatam ..		..	2,308	..	..	..	..	2,308	118	..	2,426	195	74
Karassa (including extension)		89,346	186	..	..	388	..	774	6,467	..	96,617	182,410	600
Malacheruvu ..		804	..	..	..	..	..	90,150	..	..	95,563	1,691	..
Polavaram ..		27,153	513	..	..	..	..	27,666	1,169	..	28,835	71,527	700
Total ..		120,196	8,208	..	..	588	..	128,991	8,961	2	137,954	613,046	3,435
Ponugaduru ..	Cocanada.	10,237	4,426	720	..	40	..	15,423	1,783	..	17,206	129,506	67
Mogalturnu ..		..	360	..	120	..	..	480	..	..	112	4,934	..
Rajahmundry ..		..	48	..	..	24	..	72	..	..	72	..	..
Total ..		10,237	4,834	720	120	64	..	15,975	1,783	..	17,758	134,440	179
Pandraya ..	Masulipatam.	48,295	..	..	..	..	..	50,383	8,765	..	59,138	48,435	99
Mangalapudi ..		1,212	365	..	..	..	..	1,567	479	..	2,042	49	296
Nizampatam ..		..	988	..	280	..	..	1,268	64	..	1,332	1,954	..
Total ..		50,507	1,343	720	120	280	..	53,218	9,294	..	62,512	50,438	395
Chinna Ganjam ..	Nellore.	264,598	..	..	..	..	..	254,598	22,858	..	277,456	371,757	6,242
Kanuparti ..		1,405	6	..	..	..	..	7,411	..	..	40,860	2,156	..
Pakala ..		..	153	..	..	..	..	153	..	..	153	31	..
Iskapalle ..		..	377	..	..	..	..	377	..	..	377	73	..
Krishnapatnam (including extension)		7,288	..	..	..	..	..	7,288	216	..	7,504	440,427	1,112
Dugazapatnam ..		26,786	..	..	..	..	..	27,773	1,522	..	29,295	57,312	586
Total ..		296,076	1,524	..	..	..	..	297,600	24,596	..	322,196	909,900	10,145

• Destroyed as dirty salt.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—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 manuf-acturers.	By im-porta-tion.	From other sub-divisions.	From other factories and depôts.	Swamp and spon-taneous salt.	Gain by weight-ment.	Confis-cated salt.	Miscel-laneous.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15				
GOVERNMENT SALT—cont.																		
East Coast—cont.																		
Chingleput	Tada	243	..	343	..	..	..	..	..	..	..	..	..	..	2,823			
	Kattur	503	..	503	..	..	..	..	..	..	..	..	..	..	2,480			
	Madras depôt	2,586	..	2,586	..	..	..	..	..	..	..	..	..	..	2,791			
	Cavelong	140	..	140	..	..	..	..	..	..	..	..	..	..	4,723			
	Cheyur	37	3	37	..	..	..	..	..	..	..	..	..	..	2,137			
Negapatam	Chumampet	175,395	..	175,397	119,115	..	..	..	..	11	..	..	..	..	294			
	Merkanam	14,069	..	14,069	53,523	..	..	..	..	3	..	..	..	..	296,003			
	Kandadu	..	..	..	..	..	..	..	..	..	..	..	..	..	120,608			
	Total	193,073	5	193,078	173,038	..	..	..	..	14	..	..	..	..	53,526			
	Cuddalore	291	40	331	..	..	..	..	..	..	..	..	..	..	..	8,788		
Tinnevely	Neidavasal	56	..	56	..	..	..	..	..	..	..	..	..	..	158			
	Tranquebar	58	..	58	..	..	..	..	..	..	..	..	..	..	311			
	Negapatam	122,605	..	122,605	62,144	..	..	..	..	..	..	..	..	..	367			
	Vedarniyam	84,820	..	84,820	..	..	..	..	..	..	..	..	..	..	3,970			
	Tharabikkavalavankottai	5,694	..	5,694	2,844	..	..	..	..	..	..	..	..	..	3,850			
Tinnevely	Adirampatnam	55,944	142	56,086	10,747	..	..	..	..	..	..	..	..	..	62,144			
	Kattumaradi	7,389	1,794	9,183	107,968	..	..	..	..	10	..	..	..	..	84,820			
	Total	276,557	2,234	279,091	183,703	..	..	..	..	10	..	..	..	..	8,796			
	Vattanam	57	..	57	..	..	..	..	..	..	..	..	..	..	2,844			
	Morekolam	230	..	230	..	..	..	..	..	..	..	..	..	..	10,747			
Tinnevely	Muttragunadapatnam	233	..	233	..	..	..	..	..	..	..	..	..	..	117,161			
	Vaippar	173,236	..	173,236	..	..	..	..	..	..	..	..	..	..	66,833			
	Arasadi	304	..	304	..	..	..	..	..	..	..	..	..	..	2,445			
	Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	7,350			
	Levingepuram	..	..	..	..	..	..	..	..	..	..	..	..	..	7,445			
Tinnevely	Sevandakulam	98	608	706	..	..	..	..	..	..	..	..	..	..	11,120			
	Do. (extension)	246,647	43	246,690	80,262	..	..	..	..	..	..	..	..	..	11,120			
	Arumanganeri	97	..	97	..	..	..	..	..	..	..	..	..	..	59,530			
	Kulasekarapatnam	72	..	72	..	..	..	..	..	..	..	..	..	..	80,262			
	Kuttanguli	4,583	181	4,764	..	..	..	..	..	..	..	..	..	..	326,952			
Tinnevely	Total	425,557	1,822	427,379	80,922	..	..	..	..	16	..	..	..	..	2,677			
	Total of East Coast	2,927,381	31,992	2,959,373	1,129,562	..	..	..	..	52	..	..	..	..	2,577			
															150			
															4,764			
															603,821			
															4,218,503			

* Purchased by Government for issue to fish-curing yards.
† 610 maunds purchased for issue to fish-curing yards and 3,240 maunds for supply to French Government.
‡ Quantity re-stored out of remnant heaps.
§ Vedarniyam salt stored at Negapatam.

APPENDIX E.

STATEMENT showing the quantities of Excise-manufactured salt sold in the Presidency of Madras and the Wholesale Prices realized for it by licensees in 1893-94.

[illegible]

* Represent adjustments made to rectify certain errors.

Maglankot-tai.	34	9	25	4	3	4	A. M. V. Arasai Chetty and Company.	18	0	0	10	10	0	Do.	..	Do.	do.	..	Do.	....	
Theethanda-thaam Vataam. Manaktrudi.	82	1	82	14	6	17	6	Aiyathorai Pillai and Company.	17	0	0	10	10	0	Yes	..	Do.	do.	..	Do.	
				17	1	18	0	0	10	10	0	Do.	..	Do.	..	Do.	do.	..	Do.	....	
				1	2	18	0	0	10	10	0	No	..	Do.	..	Do.	do.	..	Do.	....	
				4	3	17	0	0	10	10	0	Yes	..	Do.	..	Do.	do.	..	Do.	....	
				3	4	18	0	0	10	10	0	No	..	Do.	..	Do.	do.	..	Do.	....	
				..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Morekolam.	60	7	53	6	13	1	Abdul Kadir Marakayar of Kilakarsi.	22	8	0	11	4	0	Do.	..	Do.	Six licensees have sold their salt after storage to petty men in Kangirangudi village at a cost ranging from 3 to 4 annas per maund.	Up to the removal of the salt stored in 1893.	7 years from 1893-94.		
Mutturagunadapattanam.	69	30	39	20	6	15	0	0	11	4	0	Do.	..	Do.	..	Do.	Storing and covering charges should be borne by the capitalists.	The agreement which is verbal, is for the removal of 1892 salt sold in 1893.	Do.		
				6	3	20	0	0	11	4	0	Do.	..	Do.	..	Do.	All sale expenses are borne by the capitalists.	For selling salt of 1889 and 1890 in 1893 by virtue of transfer	Do.		
Arasadi and Levingepuram.	212	10	202	202	202	..	Tuticorin Salt Company.	10	10	0	Do.	..	Do.	..	Do.	..	Veerappatti Mahomed Gunny and Brothers having purchased from the licensees, who are the members of the company, the right of the licensees, the right of manufacture for six years from 1891 and also the shares held by each member on certain terms, bear the whole cost of manufacture, &c., which was hitherto paid by the licensees. The net profit is enjoyed by Veerappatti Mahomed Gunny and Brothers, vide column 12.	For 6 years from 1891.	The members of the Tuticorin Salt Company fell out and the company broke up. A re-arrangement resulted in the majority of the licensees handing over the right of manufacture to Veerappatti Mahomed Gunny and Brothers for six years from 1891 on terms agreed upon among themselves that they should be paid whether manufacture is conducted or not. The business of the capitalists is being carried on in the name of the company under the immediate direction of Veerappatti Mahomed Gunny and Brothers. These capitalists have prevailed upon some of the independent licensees during the year and purchased from them the right of manufacture for the same period.		

In fact all the licensees of this factory worked independently, though some of them have transferred their salt of previous years to the above individuals. The salt of 1893 has not as yet been transferred to any capitalist.

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1898-94—concluded.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudvaram per garce paid by capitalists to licensees.	Old rate of kudvaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
		Total	In the hands of independent capitalists.								
1	2	3	4	5	6	7	8	9	10	11	12
Kayalpattanam.	110	..	110	Kayalpattanam Trading Company.	Rs. A. P. ..	Rs. A. P. 10 10 0	No	No dittam fixed ..	The licensees of this factory formed themselves into a company, each 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 8 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.	
Arunnagur.	1	1	..	..	..	..	..	..	Worked by Dr. Bhanakoti Raja on a twenty-years' lease from 1887-88.		
Kulasekarpattanam.	1	1	..	..	..	..	..	..			
Keranur ..	15	15	..	..	..	..	..	..	Is worked by a company of 15 members, in whose name a license has been issued (it also consists of 32 minor shareholders). The members of the company make as much salt as they can and sell it for what they can get. They are also bound to sell salt to Government, if required, at 2 annas a maund.		
Kudangudi..	23	23	..	..	..	..	..	..	Licensees work independently.		

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898-94—cont.

Sub-division.	Factory, depot, or port.	EXPENDED DURING THE YEAR.										BALANCE.	
		Home and inland consumption.	Supplied for curing fish.	Export by sea.	Sold to French Government.	Sent to other sub-divisions.	Sent to other factories and depots.	Miscellaneous.	Total.	Wastage written off.		Actual quantity in store.	Wastage remaining to be written off.
										Ordinary.	Special.		
Calicut ..	Udipi (Old Coondapoor).	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.
	Mangalore ..	..	4,758	..	..	..	..	..	4,758	73	..	2,854	188
	Tellicherry ..	..	6,469	..	..	..	..	..	6,469	149	93	13,560	62
	Calicut ..	..	18,089	..	2,050	..	..	..	20,146	98	394	46,920	731
	Beypore ..	..	18,797	..	..	..	..	..	18,797	165	147	21,588	299
	Ponnani ..	..	26,128	..	..	..	..	..	26,128	598	1,116	61,972	692
Total of West Coast ..		..	103,963	..	2,050	..	..	..	106,020	1,083	1,750	146,394	1,972
Total of Government Salt.		984,378	146,947	..	62,863	78,120	1,434	3,260	1,267,002	80,311	3,804	3,039,586	25,619
GOVERNMENT SALT—cont.													
West Coast—cont.													
Chattrapur ..	Surla ..	213,301	..	..	..	..	..	..	215,725	7,846	..	223,571	6,496
	Nanpada ..	129,318	..	..	..	..	..	..	129,318	6,627	..	135,945	2,796
	Chingapattam ..	202,753	..	..	..	..	..	..	202,753	11,492	..	214,245	4,078
	Kuppili ..	81,469	..	..	..	..	..	..	81,469	3,288	..	84,757	1,198
	Konada ..	62,058	..	..	..	..	..	..	62,058	2,951	..	65,009	1,399
	Bimlipattam ..	63,294	..	..	..	..	..	..	63,294	2,876	..	66,170	1,337
Chicacole ..	Karasa ..	156,631	..	..	..	..	..	..	156,631	12,598	..	169,229	6,116
	Total ..	695,523	..	..	..	..	..	..	695,523	39,832	..	735,355	15,924
	Penugudur ..	239,043	..	..	..	..	..	..	240,843	6,847	..	247,690	2,556
	Jagannakpur ..	41,128	..	24,000	..	..	..	..	65,128	3,262	..	68,390	1,126
	Mogaltur ..	88,279	..	2,000	..	..	..	..	91,883	2,472	..	94,355	4,023
	Total ..	368,450	..	26,000	..	..	..	..	397,854	12,581	..	410,435	7,705
Coacana ..	Manginapudi ..	143,067	..	..	..	..	..	..	143,067	15,505	..	158,572	1,873
	Niamampattam ..	66,348	..	..	..	..	..	..	68,562	9,863	..	74,715	1,645
	Total ..	209,415	..	..	..	..	..	..	211,919	21,368	..	233,287	3,518
	Excise Salt.	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	..

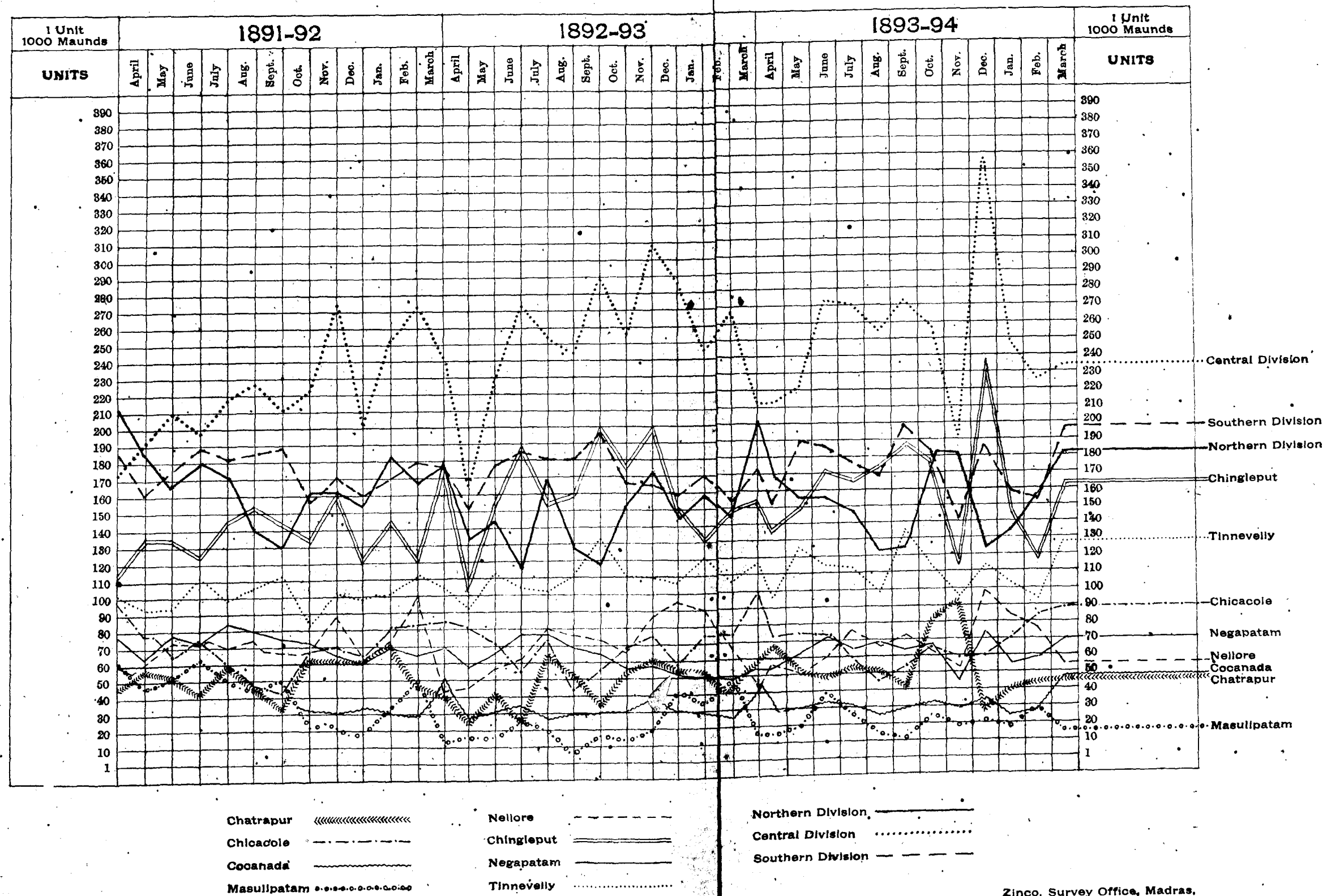
* Sold to Government for fish-curing purposes. † Represent adjustments made to rectify certain errors. ‡ Quantity lost by contractor, the value of which was recovered.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—cont.

Sub-division.	Factory, depot, or port.	STOCK AT THE BEGINNING OF THE YEAR.					RECEIVED INTO STORE DURING THE YEAR.										Total in hand and received.
		Actual quantity in store.	Wastage remaining to be written off.		Total.	Received from manufacturers.	By importation.	From other sub-divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weightment.	Miscellaneous.	Total.				
			I. MDS.	I. MDS.										I. MDS.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Nellore	Kanuparti ..	I. MDS. 300,109	I. MDS. 1,873	I. MDS. 301,982	I. MDS. 102,982	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 102,984	I. MDS. 404,966			
	Pākala ..	I. MDS. 282,893	I. MDS. 8,410	I. MDS. 291,303	I. MDS. 173,606	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 173,606	I. MDS. 464,909			
	Iekapalle ..	I. MDS. 83,157	I. MDS. 806	I. MDS. 83,963	I. MDS. 41,462	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 41,462	I. MDS. 126,426			
	Krishnapatnam ..	I. MDS. 161,423	I. MDS. 3,966	I. MDS. 165,389	I. MDS. 197,438	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 197,438	I. MDS. 352,827			
	Total ..	I. MDS. 817,592	I. MDS. 16,055	I. MDS. 832,637	I. MDS. 515,488	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 515,490	I. MDS. 1,348,127			
Chingleput	Tada ..	I. MDS. 88,127	I. MDS. 1,061	I. MDS. 89,188	I. MDS. 114,387	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 122,349	I. MDS. 211,537			
	Kattur ..	I. MDS. 484,304	I. MDS. 3,201	I. MDS. 487,505	I. MDS. 222,934	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 222,934	I. MDS. 741,656			
	Vayalur ..	I. MDS. 764,878	I. MDS. 1,472	I. MDS. 766,350	I. MDS. 93,149	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 93,149	I. MDS. 863,212			
	Pulidivak ..	I. MDS. 667,798	I. MDS. 595	I. MDS. 668,393	I. MDS. 126,883	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 126,884	I. MDS. 785,277			
	Attiput ..	I. MDS. 669,158	I. MDS. 5,333	I. MDS. 674,491	I. MDS. 280,988	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 280,929	I. MDS. 976,520			
	Vallur ..	I. MDS. 1,019,394	I. MDS. 3,690	I. MDS. 1,023,084	I. MDS. 280,132	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 280,926	I. MDS. 1,303,710			
	Vadasamanjeri ..	I. MDS. 174,641	I. MDS. 1,416	I. MDS. 176,057	I. MDS. 99,460	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 99,295	I. MDS. 275,369			
	Corvolong ..	I. MDS. 870,283	I. MDS. 4,352	I. MDS. 874,635	I. MDS. 407,544	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 417,550	I. MDS. 1,291,885			
	Cheyur ..	I. MDS. 395,582	I. MDS. 1,172	I. MDS. 396,754	I. MDS. 190,446	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 197,305	I. MDS. 596,279			
	Chunampet ..	I. MDS. 197,322	I. MDS. 1,652	I. MDS. 198,974	I. MDS. 219,716	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 226,251	I. MDS. 434,665			
Negapatnam	Merkanam ..	I. MDS. 225,353	I. MDS. 4,061	I. MDS. 229,414	I. MDS. 2,035,339	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 2,134,602	I. MDS. 7,708,447			
	Total ..	I. MDS. 5,546,840	I. MDS. 27,005	I. MDS. 5,573,845	I. MDS. 2,035,339	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 2,134,602	I. MDS. 7,708,447			
	Cuddalore ..	I. MDS. 8,214	I. MDS. 3,987	I. MDS. 12,201	I. MDS. 143,154	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 143,157	I. MDS. 155,358			
	Manambadi ..	I. MDS. 26,110	I. MDS. 8,823	I. MDS. 34,933	I. MDS. 11,092	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 11,092	I. MDS. 46,992			
	Nedavasal ..	I. MDS. 18,295	I. MDS. 3,239	I. MDS. 21,534	I. MDS. 53,259	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 53,269	I. MDS. 74,793			
	Tranquebar ..	I. MDS. 74,634	I. MDS. 9,328	I. MDS. 83,962	I. MDS. 384,532	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 384,535	I. MDS. 468,626			
	Negapatnam ..	I. MDS. 60,758	I. MDS. 4,733	I. MDS. 65,491	I. MDS. 49,080	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 49,080	I. MDS. 114,571			
	Vedarraniyam ..	I. MDS. 79,503	I. MDS. 3,343	I. MDS. 82,846	I. MDS. 145,680	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 145,681	I. MDS. 228,427			
	Thambikkannallavankottai ..	I. MDS. 81,963	I. MDS. 9,075	I. MDS. 91,038	I. MDS. 63,886	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 64,207	I. MDS. 156,245			
	Adirampatnam ..	I. MDS. 349,477	I. MDS. 42,528	I. MDS. 392,005	I. MDS. 979,562	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 980,018	I. MDS. 1,372,023			
	Total ..	I. MDS. 349,477	I. MDS. 42,528	I. MDS. 392,005	I. MDS. 979,562	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 980,018	I. MDS. 1,372,023			

* Quantity restored out of remnant heaps.
† This includes 248 maunds restored out of remnant heaps, 245 maunds paid for but the value of which has been refunded, and one maund sample salt.
‡ Of this 6,651 maunds were sold to Government for fish-curing purposes.
§ Includes 193,988 maunds of Vedarraniyam salt stored at Negapatnam.
|| Salt paid for but the duty on which has subsequently been refunded owing to want of stock. †† Quantity restored out of remnant heaps.

gram 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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Zinco. Survey Office, Madras.
1894

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 1893-94.

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		
													</						

Chattrapur Sub-Division.

Ganján ..	196	1884-85 .. 1891-92 .. 1892-93 .. 1893-94 ..	1 2 151 39	2,400 4,800 357,175 82,945	I. MDS. 251 244 18,332 1,270	10-45 6-6 10-41 4-6	10-45 4-5 1-29 0-35	10-45 6-08 5-13 1-53	 3	 6,734	 12	 0-17	2,400 4,800 357,175 89,679	 18,332 1,256	10-45 5-08 5-13 1-40	.. .. .. ..	.. .. .. ..
Government ..	196	..	193	447,320	20,097	..	..	4-49	3	6,734	12	0-17	454,054	20,085	4-42	5,021 4 0	55,233 12 0
Surlá ..	97	1892-93 .. 1893-94 ..	93 4	222,699 3,503	11,905 154	11-91 4-70	2-90 2-32	5-34 4-39	.. ..	.. ..	.. ..	.. ..	222,699 3,503	11,905 154	5-34 4-39	.. ..	.. ..
Excise ..	97	..	97	226,202	12,059	..	..	5-33	..	..	..	..	226,202	12,059	5-33	..	30,147 8 0
Government ..	1	1884-85 ..	1	2,400	512	21-33	21-33	21-33	..	..	..	..	2,400	512	21-33	96 0 0	1,376 0 0
Total ..	98	..	98	228,602	12,571	..	..	5-49	..	..	..	..	228,602	12,571	5-49	96 0 0	31,523 8 0
{ Excise ..	97	..	97	226,202	12,059	..	..	5-33	..	..	..	..	226,202	12,059	5-33	..	30,147 8 0
{ Government ..	197	..	194	449,720	20,609	..	..	4-68	..	6,734	12	0-17	456,454	20,597	4-61	5,117 4 0	56,609 12 0
Grand Total ..	294	..	291	675,922	32,668	..	..	4-83	3	6,734	12	0-17	682,656	32,656	4-78	5,117 4 0	86,757 4 0

Chicacole Sub-Division.

Naupada ..	47	1887-88 .. 1888-89 .. 1892-93 ..	1 5 41	2,400 12,000 98,400	276 1,194 5,692	11-50 10-04 9-25	11-50 5-50 3-33	11-50 9-95 5-78	.. .. ..	.. .. ..	.. .. ..	.. .. ..	2,400 12,000 98,400	276 1,194 5,692	11-50 9-95 5-78	.. .. ..	.. .. ..
Excise ..	47	..	47	112,800	7,162	..	..	6-34	..	..	..	..	112,800	7,162	6-34	..	17,905 0 0
Government ..	3	1884-85 .. 1885-86 ..	1 2	2,400 4,800	392 796	16-33 13-58	16-33 13-58	16-33 16-58	.. ..	.. ..	.. ..	.. ..	2,400 4,800	392 796	16-33 16-58	.. ..	.. ..
Government ..	3	..	3	7,200	1,188	..	..	16-50	..	..	..	..	7,200	1,188	16-50	222 12 0	3,102 12 0
Total ..	50	..	50	120,000	8,350	..	..	6-95	..	..	..	..	120,000	8,350	6-95	222 12 0	21,097 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 1893-94—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 waste.	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	
Calingspetam ..	177	1888-89 ..	1	1,200	162	13-50	13-50	13-50	..	..	..	..	..	1,200	162	13-50	..	..
		1889-90 ..	3	3,600	356	12-83	8-00	9-88	..	..	..	..	..	3,600	356	9-88	..	..
		1890-91 ..	6	7,200	874	14-16	10-33	12-13	..	..	..	..	..	7,200	874	12-13	..	..
		1891-92 ..	2	2,323	178	8-00	7-33	7-66	..	..	..	..	..	2,323	178	7-66	..	..
		1892-93 ..	152	181,712	11,157	9-58	2-16	6-73	..	..	..	..	..	181,712	11,157	6-73	..	..
Excise Government ..	177	1893-94 ..	13	15,800	622	5-66	3-00	3-58	..	..	..	..	15,800	622	3-58	..	..	
		1890-91 ..	177	211,685	13,349	..	..	6-307	..	..	..	..	..	211,685	13,349	6-307	..	..
		1891-92 ..	1	212,537	39	4-32	4-32	4-32	..	..	..	..	..	212,537	39	4-32	..	..
Total ..	178	..	178	212,537	13,888	..	..	6-29	..	..	..	..	212,537	13,388	6-29	..	..	
Kānada ..	169	1888-89 ..	4	4,800	605	21-41	7-83	13-60	..	..	..	..	..	4,800	605	13-60	..	..
		1889-90 ..	6	6,960	735	13-16	10-25	10-56	..	..	..	..	..	6,960	735	10-56	..	..
		1890-91 ..	2	2,192	154	8-21	6-53	7-02	..	..	..	..	..	2,192	154	7-02	..	..
		1891-92 ..	1	1,200	118	9-83	9-83	9-83	..	..	..	..	..	1,200	118	9-83	..	..
		1892-93 ..	108	128,512	7,256	14-30	2-00	5-64	..	1,200	33	2-75	2-75	128,512	7,233	5-66	..	..
Excise Government ..	169	1893-94 ..	46	54,296	1,402	6-91	0-83	2-58	..	..	..	..	54,296	1,402	2-58	..	..	
		1890-91 ..	167	197,960	10,370	..	..	5-18	..	1,200	33	2-75	2-75	199,160	10,237	5-14	..	..
		1891-92 ..	3	3,501	236	7-16	6-33	6-74	..	..	..	..	..	3,501	236	6-74	..	..
Total ..	173	..	170	201,461	10,506	..	..	6-21	1	1,200	33	2-75	202,661	10,473	5-16	..	..	
Kānara ..	56	1889-90 ..	6	14,400	1,243	10-26	6-62	8-77	..	..	..	..	..	14,400	1,263	8-77	..	..
		1891-92 ..	5	12,000	835	8-75	5-41	7-37	..	..	..	..	..	12,000	835	7-37	..	..
		1892-93 ..	29	68,160	5,954	21-33	3-20	8-73	..	..	..	..	..	68,160	5,954	8-73	..	..
		1893-94 ..	16	36,202	981	6-08	0-83	2-70	..	..	..	..	..	36,202	981	2-70	..	..
		..	56	..	56	130,762	9,063	..	..	6-94	..	..	..	130,762	9,063	6-94	..	..
Total ..	56	..	56	130,762	9,063	..	..	6-94	..	..	..	..	130,762	9,063	6-94	..	..	

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 1893-94—cont.

Circles.	Total number of heaps sold.			Year in which stored.			HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.			Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
							Stored contents.			Amount of waste.	Centage of wastage.			Stored contents.		Amount of excess.								Percentage of excess.
											Maximum.	Minimum.	Average.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18							
<i>Chicotee Sub-Division—cont.</i>																								
Government	41	1885-86 ..	1	L. MDS. 2,400	L. MDS. 500	20-83	20-83	20-83	..	..	L. MDS. 2,400	L. MDS. 500	20-83	..	500	20-83	..	Rs. A. P. ..						
		1891-92 ..	19	45,600	3,650	10-16	14-33	8-00	..	..	45,600	3,650	8-00	..	3,650	8-00	..	..						
		1892-93 ..	16	38,400	2,688	8-37	4-20	6-92	..	..	38,400	2,688	6-92	..	2,688	6-92	..	..						
		1893-94 ..	5	10,407	294	5-12	0-91	2-82	..	..	10,407	294	2-82	..	294	2-82	..	..						
	41	..	41	96,807	7,102	..	..	7-83	..	..	96,807	7,102	7-83	..	7,102	7-83	1,331 10 0							
Total ..	97	..	97	227,569	16,186	..	..	7-11	..	..	227,569	16,186	7-11	..	16,186	7-11	1,331 10 0							
Pōlavaram Government	12	1892-93 ..	12	28,800	1,655	9-62	3-45	5-74	..	..	28,800	1,655	5-74	..	1,655	5-74	310 5 0							
Total. { Excise Government ..	419	..	447	653,157	39,864	..	..	6-10	1	1,200	33	2-75	654,357	39,831	6-08	..	99,577 8 0							
	60	..	60	137,210	10,220	..	..	7-44	..	..	..	..	137,210	10,220	7-44	..	21,456 4 0							
	509	..	507	790,367	50,084	..	..	6-83	1	1,200	33	2-75	791,567	50,051	6-32	..	1,27,043 12 0							
Grand Total ..																								
<i>Coomada Sub-Division.</i>																								
Penuguduru ..	94	1890-91 ..	1	2,400	173	7-20	7-20	7-20	..	..	2,400	173	7-20	..	173	7-20	..	..						
		1891-92 ..	17	40,800	2,969	9-25	3-16	7-27	..	..	40,800	2,969	7-27	..	2,969	7-27	..	..						
		1892-93 ..	70	163,231	7,750	12-91	0-91	4-74	..	..	163,231	7,750	4-74	..	7,750	4-74	..	..						
		1893-94 ..	6	13,690	570	6-50	2-50	4-16	..	..	13,690	570	4-16	..	570	4-16	..	..						
	94	..	94	220,121	11,462	..	..	6-20	..	..	220,121	11,462	6-20	..	11,462	6-20	..	28,655 0 0						
Excise ..	8	1889-90 ..	6	14,118	1,537	12-00	9-91	10-88	..	..	14,118	1,537	10-88	..	1,537	10-88	..	..						
		1890-91 ..	1	2,400	126	5-25	5-25	5-25	..	..	2,400	126	5-25	..	126	5-25	..	..						
		1891-92 ..	1	2,163	67	3-09	3-09	3-09	..	..	2,163	67	3-09	..	67	3-09	..	..						
		..	8	18,681	1,730	..	..	9-26	..	..	18,681	1,730	9-26	..	1,730	9-26	..	4,649 6 0						
Government ..	102	..	102	238,802	13,192	..	..	6-62	..	..	238,802	13,192	6-62	..	13,192	6-62	..	33,304 6 0						
Total ..																								

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 1893-94—cont.

Circles.	Total number of heaps sold.		Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -.	Centage of net difference.	VALUE OF NET DIFFERENCE.	
	2	3		Number of heaps.	Stored contents.	Amount of wast- age.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
							Maximum.	Minimum.	Average.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Coimbatore Sub-Division—cont.																		
Mogalturra ..	67	1889-90 .. 1890-91 .. 1891-92 .. 1892-93 .. 1893-94 ..	3 1 1 19 43	4,800 2,400 1,200 22,800 51,383	363 132 117 920 1,636	8.33 6.50 9.75 6.83 6.58	6.30 5.50 9.75 4.03 0.16	7.56 5.50 9.75 4.03 2.98	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	4,500 2,400 1,200 22,800 51,383	363 132 117 920 1,636	7.56 5.50 9.75 6.83 2.98	.. .. .. .. ..	.. .. .. .. ..	
Excise ..	67	..	67	82,563	3,068	..	..	3.71	..	..	..	..	82,563	3,068	3.71	..	..	
Total .. { Excise ..	161	..	161	302,704	14,530	..	..	4.89	..	..	..	..	302,704	14,530	4.89	..	36,325 0 0	
Government ..	8	..	8	18,681	1,780	..	..	9.26	..	..	..	..	18,681	1,780	9.28	324 6 0	4,649 6 0	
Total ..	169	..	169	321,385	16,260	..	..	5.05	..	..	..	..	321,385	16,260	5.05	324 6 0	40,974 6 0	
Manginapudi Sub-Division.																		
Manginapudi ..	127	1888-89 .. 1889-90 .. 1890-91 .. 1891-92 .. 1893-94 ..	22 15 25 39 25	27,600 16,039 30,000 46,800 30,000	2,524 774 2,434 4,138 1,218	14.16 13.91 12.30 11.41 8.00	5.83 9.91 6.58 5.83 1.50	9.50 10.90 9.44 8.84 4.06	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	27,600 16,039 30,000 46,800 30,000	2,524 774 2,434 4,138 1,218	9.50 10.90 9.44 8.84 4.06	.. .. .. .. ..	.. .. .. .. ..	
Excise ..	127	..	127	150,439	12,563	..	..	8.35	..	..	..	..	150,439	12,563	8.35	..	31,407 8 0	
Government ..	46	..	46	54,844	2,768	..	..	5.02	..	..	..	..	54,844	2,768	5.02	344 12 0	7,239 12 0	
Total ..	173	..	173	205,283	15,321	..	..	7.46	..	..	..	..	205,283	15,321	7.46	344 12 0	38,647 4 0	

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—concluded.

Sub-division.	Factory, depot, or port.	EXPENDED DURING THE YEAR.										BALANCE.	
		Home and inland consumption.	Supplied for curing fish.	Export by sea.	Sold to French Government.	Sent to other sub-divisions.	Sent to other factories and depots.	Miscellaneous.	Total.	Wastage written off.		Actual quantity in store.	Wastage remaining to be written off.
										Ordinary.	Special.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<i>IMPORTED SALT—cont.</i>													
<i>Duty-bearing (by sea)—cont.</i>													
Chicacole ..	Vinayapatnam ..	1,743	..	..	..	..	..	..	1,743	..	..	..	..
Chingelut ..	Madras ..	1,209	..	..	..	..	..	..	1,209	..	..	..	..
Tinnevely ..	Tuticorum ..	1,480	..	..	..	..	..	..	1,480	..	..	..	..
Calicut ..	South .. { Mangalore ..	1,772	..	..	..	..	..	..	1,772	..	..	..	..
	Canara .. { Barkur ..	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapoor ..	..	..	..	..	..	..	..	..	..	..	..	..
	Malabar .. { Calicut ..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	6,230	..	..	..	..	..	..	6,230	..	..	..	..
<i>Duty-bearing (by land).</i>													
Negapatnam ..	South Arcot ..	3	..	..	..	..	..	..	3	..	..	..	..
	Tanjore ..	1	..	..	..	..	..	..	1	..	..	..	..
	Total ..	4	..	..	..	..	..	..	4	..	..	..	..
	Total of Duty-bearing Imports.	6,234	..	..	..	..	..	..	6,234	..	..	..	..
	Total of Imported Salt..	10,53,203	..	..	..	..	..	..	1,053,203	..	..	..	..
	Grand Total ..	8,015,789	146,947	100,407	52,863	78,120	1,434	217,330	8,613,490	470,671	3,804	9,087,965	154,138

APPENDIX H.

STATEMENT showing Duty-paid salt imported by sea and cleared in the Madras Presidency in 1893-94.

Sub-Division.	Port or District of import.	AS PER MANIFESTS FROM				Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
		Bombay.	North Canara.	Goa.	Calcutta.		Quantity.	Centage.	
1	2	3	4	5	6	7	8	9	10
Chingleput ..	Madras ..	381	..	..	..	381	..	..	381
Calicut ..	Baindur (South Canara district).	..	7,151	..	..	7,151	67	94	7,084
	Coondapoor do.	24,024	4,329	..	..	28,353	337	1.19	28,016
	Barkur do.	33,469	11,436	..	..	44,905	590	1.31	44,315
	Malpe do.	9,328	1,678	..	..	10,906	122	1.11	10,784
	Mangalore do.	172,421	..	..	..	172,421	5,036	2.92	167,385
	Mulki do.	13,150	..	..	..	13,150	273	2.07	12,877
	Cannanore (Malabar district).	7,098	48,098	..	..	55,196	1,764	3.19	53,432
	Tellicherry do.	6,653	52,147	..	..	58,800	1,681	2.77	57,119
	Badagara do.	..	21,675	..	..	21,675	514	2.37	21,161
	Quilandi do.	..	4,751	..	..	4,751	13	27	4,738
	Calicut do.	28,409	424,504	..	..	452,913	11,668	2.57	441,245
	Beyepore do.	..	16,027	..	..	16,027	171	1.06	15,856
	Ponnani do.	27,294	156,965	..	..	183,259	6,833	3.72	176,426
	Cochin do.	..	6,176	..	..	6,176	76	1.23	6,100
Total ..		321,846	753,837	..	..	1,075,683	29,095	2.70	1,046,588
Grand Total ..		322,227	753,837	..	..	1,076,064	29,095	2.70	1,046,969

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 1893-94—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.						VALUES 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.	Total stored contents.	Net difference, + or -.	Centage of net difference.	At prime cost.	At monopoly price.	
						Maximum.	Minimum.	Average.										
Mandapatam Sub-Division—cont.																		
Nizampatam ..	67	1887-88 ..	7	8,400	1,575	34.60	10.50	18.75	..	..	..	..	..	8,400	1,575	18.75	..	..
		1888-89 ..	3	3,600	299	10.83	6.50	8.30	..	..	..	..	..	3,600	299	8.30	..	..
		1889-90 ..	2	1,633	189	13.10	11.00	11.67	..	..	..	..	..	1,633	189	11.67	..	..
		1890-91 ..	7	8,400	556	9.50	5.66	7.09	..	..	..	..	..	8,400	596	7.09	..	..
		1891-92 ..	24	27,101	1,619	10.50	2.83	6.97	..	..	..	..	..	27,101	1,619	5.97	..	..
		1892-93 ..	24	28,800	1,740	12.16	2.08	6.04	..	..	..	..	28,800	1,740	6.04	..	..	
Excise Government ..	2	1887-88 ..	67	77,934	6,018	7.72	3.00	7.72	..	..	..	..	77,934	6,018	7.72	..	15,045 0 0	
		1890-91 ..	1	1,200	36	3.00	3.00	..	..	..	..	..	1,200	36	3.00	..	96 12 0	
Total ..	69	..	68	79,134	6,054	7.65	..	..	..	..	..	..	79,134	6,054	7.65	..	15,141 12 0	
Total { Excise } Government ..	48	..	194	228,373	18,581	8.13	..	8.13	..	..	..	..	228,373	18,581	8.13	..	46,452 8 0	
		..	47	56,044	2,794	4.98	..	4.98	..	..	..	..	56,044	2,794	4.98	..	7,836 8 0	
Grand Total ..	242	..	241	284,417	21,375	7.51	..	..	..	..	..	..	284,417	21,375	7.51	..	53,789 0 0	
Nellore Sub-Division.																		
Kanuparti ..	113	1887-88 ..	2	4,800	618	13.12	12.62	12.87	..	..	..	..	..	4,800	618	12.87	..	..
		1888-89 ..	1	2,400	421	17.54	17.54	17.54	..	..	..	..	..	2,400	421	17.54	..	..
		1889-90 ..	5	12,000	1,780	19.30	11.08	14.83	..	..	..	..	..	12,000	1,780	14.83	..	..
		1890-91 ..	30	70,631	7,235	19.91	4.75	10.24	..	..	..	..	..	70,631	7,235	10.24	..	..
		1891-92 ..	17	38,853	2,946	19.86	7.58	7.58	..	..	..	..	..	38,853	2,946	7.58	..	..
		1892-93 ..	40	95,019	7,607	19.08	2.99	8.00	..	..	..	..	95,019	7,607	8.00	..	..	
		1893-94 ..	18	43,200	882	3.91	0.16	2.04	..	..	..	..	43,200	882	2.04	..	..	
Excise ..	113	..	113	266,903	21,489	..	..	8.05	..	..	..	..	266,903	21,489	8.05	..	53,722 8 0	
Total { Excise } Government ..	118	1884-85 ..	1	2,400	611	25.45	25.45	25.45	..	..	..	..	..	2,400	611	25.45	..	..
		1885-86 ..	3	7,200	1,584	23.20	20.80	22.00	..	..	..	..	..	7,200	1,584	22.00	..	..
		1891-92 ..	110	261,600	18,080	11.41	2.25	6.91	..	..	..	..	..	261,600	18,080	6.91	..	..
		1893-94 ..	4	9,600	237	3.54	1.25	2.46	..	..	..	..	..	9,600	237	2.46	..	..
Government ..	118	..	118	230,800	20,512	..	..	7.30	..	..	..	..	230,800	20,512	7.30	..	55,126 0 0	
Total ..	231	..	231	547,703	42,001	..	..	7.66	..	..	..	..	547,703	42,001	7.66	..	1,08,848 8 0	

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—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 sub-divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weightment.	Confiscated salt.	Miscellaneous.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
IMPORTED SALT—cont.																	
<i>Duty-bearing (by sea).</i>																	
Chicacole ..	Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Chingleput	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Tinnevely	Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Calicut ..	South Canara.	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Calicut ..	Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Duty-bearing (by land).																	
Nagapatam ..	South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total of Duty-bearing Imports ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total of Imported Salt ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Grand Total ..		13,290,043	175,972	13,466,015	7,364,066	1,053,203	78,118	1,434	11,924	378	35	216,921	8,726,069	1,053,203	22,192,084		

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 1893-94—cont.

Circles.	Total number of heaps	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				VALUE OF NET DIFFERENCE.				
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.	Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	Total stored contents.	Net difference, + or -.	Percentage of net difference.	At prime cost.	At monopoly price.
1															
Vayalur ..	141	1890-91 ..	25	43,009	5,653	13.14	..	..	..	..	43,009	..	13.14	..	..
		1891-92 ..	53	154,409	12,738	8.24	..	..	..	..	154,409	..	8.24	..	..
		1892-93 ..	41	108,266	9,426	8.70	..	..	..	..	108,266	..	8.70	..	..
		1893-94 ..	22	44,400	1,550	3.49	..	..	..	..	44,400	..	3.49	..	..
Excise ..	141	..	141	350,084	29,367	8.38	..	..	..	..	350,084	..	8.38	..	73,417 8 0
Government ..	1	1892-93 ..	1	681	7	1.02	..	..	..	..	681	..	1.02	..	18 13 0
Total ..	142	..	142	350,765	29,374	8.37	..	..	..	..	350,765	..	8.37	..	73,436 6 0
Ennore ..	265	1890-91 ..	46	152,445	18,881	12.38	..	..	..	..	152,445	..	12.38	..	..
		1891-92 ..	118	349,317	28,245	8.08	..	..	..	..	349,317	..	8.08	..	..
		1892-93 ..	65	202,197	17,923	8.86	..	..	..	..	202,197	..	8.86	..	..
		1893-94 ..	35	87,812	4,399	5.00	..	..	..	..	87,812	..	5.00	..	..
Excise ..	265	..	264	791,771	69,448	8.77	..	..	..	..	791,771	..	8.77	..	1,73,620 0 0
Madras Depôt ..	39	1887-88 ..	3	10,162	1,617	15.91	..	..	..	..	10,162	..	15.91	..	..
		1888-89 ..	14	39,927	9,233	23.12	..	..	..	..	39,927	..	23.12	..	..
		1889-90 ..	22	73,878	13,469	18.23	..	..	..	..	73,878	..	18.23	..	..
Excise ..	39	..	39	123,967	24,319	19.61	..	..	..	..	123,967	..	19.61	..	60,797 8 0
Government ..	8	1891-92 ..	3	416	117	28.12	..	..	..	..	416	..	28.12	..	..
		1892-93 ..	2	427	297	69.55	..	..	..	..	427	..	69.55	..	..
		1893-94 ..	2	1,743	35	2.00	..	..	..	..	1,743	..	2.00	..	..
Total ..	8	..	7	2,586	449	17.36	..	..	..	..	2,586	..	17.36	..	1,206 11 0
Government ..	47	..	46	126,553	24,768	19.57	..	..	..	..	126,553	..	19.57	..	62,004 3 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 1893-94—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.						Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	At prime cost.	At monopoly price.					
						Maximum.	Minimum.	Average.											
Chingleput Sub-Division—cont.																			
Cavelong	146	1890-91 ..	35	I. MDS. 102,889	I. MDS. 9,762	16-08	5-04	9-48	..	I. MDS. 102,889	I. MDS. 9,762	9-48	..	..	..	..	..	..	
		1891-92 ..	17	48,000	3,683	10-00	4-30	7-67	..	48,000	3,683	7-67	..	..	..	..	..		
		1892-93 ..	79	198,974	11,855	14-57	1-46	5-95	..	198,974	11,855	5-95	..	..	..	..	..		
		1893-94 ..	15	34,800	1,617	7-33	1-30	4-64	..	34,800	1,617	4-64	..	..	..	..	..		
Excise	146	1887-88 ..	146	384,663	26,917	..	..	6-99	..	384,663	26,917	6-99	..	..	..	..	..		
		1888-89 ..	2	4,800	683	20-12	8-33	14-22	..	4,800	683	14-22	..	..	..	..	..		
		1889-90 ..	2	2,474	349	14-96	11-60	14-10	..	2,474	349	14-10	..	..	..	..	..		
		1890-91 ..	26	30,097	3,311	14-25	6-75	11-00	..	30,097	3,311	11-00	..	..	..	..	..		
Merkanam	171	1890-91 ..	17	58,950	5,462	16-33	6-16	9-26	..	58,950	5,462	9-26	..	..	..	..	..		
		1891-92 ..	34	74,627	4,211	9-83	2-25	6-64	..	74,627	4,211	6-64	..	..	..	..	..		
		1892-93 ..	62	119,927	8,528	23-83	1-44	7-11	..	119,927	8,528	7-11	..	..	..	..	..		
		1893-94 ..	38	82,006	2,748	6-16	0-52	3-55	..	82,006	2,748	3-55	..	..	..	..	..		
Excise	171	1891-92 ..	5	12,000	876	18-16	2-50	7-30	..	12,000	876	7-30	..	..	..	..	..		
		1892-93 ..	9	21,093	1,235	8-83	3-75	5-85	..	21,093	1,235	5-85	..	..	..	..	..		
		1893-94 ..	4	9,600	212	3-75	1-41	2-20	..	9,600	212	2-20	..	..	..	..	..		
		1893-94 ..	18	42,693	2,323	..	..	5-44	..	42,693	2,323	5-44	..	..	..	..	..		
Government	189	1891-92 ..	189	415,574	27,615	..	..	6-64	..	415,574	27,615	6-64	..	..	..	..	..		
		1892-93 ..	833	2,131,116	179,923	..	..	8-44	..	2,131,116	179,923	8-44	..	..	..	..	..		
		1893-94 ..	26	45,960	2,779	..	..	6-04	..	45,960	2,779	6-04	..	..	..	..	..		
		1893-94 ..	861	2,177,076	182,702	..	..	8-39	..	2,177,076	182,702	8-39	..	..	..	..	..		
Nagapattinam Sub-Division.																			
Cuddalore	70	1891-92 ..	5	11,408	1,203	12-20	6-54	10-54	..	11,408	1,203	10-54	..	..	..	..	..		
		1892-93 ..	9	19,502	719	5-46	2-30	3-68	..	19,502	719	3-68	..	..	..	..	..		
		1893-94 ..	54	75,588	3,642	26-00	0-60	4-81	1	75,588	3,639	4-81	..	..	..	..	..		
		1893-94 ..	68	106,498	5,564	..	..	5-22	1	106,807	5,561	5-20	..	..	..	..	..		
Excise	70	1891-92 ..	68	106,498	5,564	..	..	5-22	1	106,807	5,561	5-20	..	..	..	..	..		
		1892-93 ..	9	19,502	719	5-46	2-30	3-68	..	19,502	719	3-68	..	..	..	..	..		
		1893-94 ..	54	75,588	3,642	26-00	0-60	4-81	1	75,587	3,639	4-81	..	..	..	..	..		
		1893-94 ..	68	106,498	5,564	..	..	5-22	1	106,807	5,561	5-20	..	..	..	..	..		

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—cont.

Sub-division.	Factory, depot, or port.	EXPENDED DURING THE YEAR.										BALANCE.			
		Home and inland consumption.	Supplied for curing fish.	Export by sea.	Sold to French Government.	Sent to other sub-divisions.	Sent to other factories and depots.	Miscellaneous.	Total.	Wastage written off.		Actual quantity in store.	Wastage remaining to be written off.		
										Ordinary.	Special.				
		16	17	18	19	20	21	22	23	24	25	26	27	28	
EXCISE SALT—cont.															
Nellore	Kanpartur	I. MDS. 102,707	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 102,707	I. MDS. 9,537	I. MDS. ..	I. MDS. 112,244	I. MDS. 290,890	I. MDS. 1,832	
	Pakala	I. MDS. 151,776	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 151,934	I. MDS. 14,700	I. MDS. ..	I. MDS. 166,634	I. MDS. 292,572	I. MDS. 6,703	
	Iskapalle	I. MDS. 43,382	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 43,770	I. MDS. 3,261	I. MDS. ..	I. MDS. 47,031	I. MDS. 78,170	I. MDS. 224	
	Krishnapatnam	I. MDS. 223,156	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 223,156	I. MDS. 10,263	I. MDS. ..	I. MDS. 233,419	I. MDS. 116,715	I. MDS. 2,693	
	Total	I. MDS. 521,021	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 521,567	I. MDS. 37,761	I. MDS. ..	I. MDS. 559,328	I. MDS. 778,347	I. MDS. 10,452	
Chingleput.	Tada	I. MDS. 83,473	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 83,915	I. MDS. 4,820	I. MDS. ..	I. MDS. 88,735	I. MDS. 111,981	I. MDS. 821	
	Kattur	I. MDS. 169,954	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 208,145	I. MDS. 2,911	I. MDS. ..	I. MDS. 238,356	I. MDS. 507,934	I. MDS. 5,366	
	Vayalur	I. MDS. 118,021	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 123,534	I. MDS. 7,786	I. MDS. ..	I. MDS. 131,320	I. MDS. 727,149	I. MDS. 4,743	
	Puliditwak	I. MDS. 235,315	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 236,316	I. MDS. 17,062	I. MDS. ..	I. MDS. 250,378	I. MDS. 531,468	I. MDS. 3,481	
	Attiput	I. MDS. 327,184	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 268,207	I. MDS. 27,639	I. MDS. ..	I. MDS. 295,846	I. MDS. 670,957	I. MDS. 9,717	
Nagapattinam.	Vallur	I. MDS. 328,188	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 332,863	I. MDS. 21,264	I. MDS. ..	I. MDS. 354,117	I. MDS. 932,149	I. MDS. 17,444	
	Vadasanjeri	I. MDS. 64,448	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 57,283	I. MDS. 4,947	I. MDS. ..	I. MDS. 62,230	I. MDS. 215,736	I. MDS. 386	
	Cavelong	I. MDS. 321,741	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 336,754	I. MDS. 23,756	I. MDS. ..	I. MDS. 360,510	I. MDS. 992,017	I. MDS. 9,358	
	Cheyur	I. MDS. 73,438	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 83,038	I. MDS. 5,574	I. MDS. ..	I. MDS. 88,612	I. MDS. 315,148	I. MDS. 1,594	
	Chunampet	I. MDS. 98,030	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 105,189	I. MDS. 7,372	I. MDS. ..	I. MDS. 112,561	I. MDS. 282,430	I. MDS. 238	
Nagapattinam.	Merkanam	I. MDS. 225,031	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 231,616	I. MDS. 13,219	I. MDS. ..	I. MDS. 244,865	I. MDS. 207,621	I. MDS. 2,179	
	Total	I. MDS. 1,944,823	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 2,076,880	I. MDS. 150,650	I. MDS. ..	I. MDS. 2,227,530	I. MDS. 5,424,640	I. MDS. 56,277	
	Cuddalore	I. MDS. 98,282	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 98,282	I. MDS. 6,774	I. MDS. ..	I. MDS. 105,056	I. MDS. 47,663	I. MDS. 2,619	
	Manabadi	I. MDS. 4,502	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 4,502	I. MDS. 11,165	I. MDS. ..	I. MDS. 15,667	I. MDS. 68,568	I. MDS. 128	
	Nedarasal	I. MDS. 80,962	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 81,263	I. MDS. 3,757	I. MDS. ..	I. MDS. 85,020	I. MDS. 35,526	I. MDS. 2,916	
Nagapattinam.	Traquebar	I. MDS. 30,591	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 34,441	I. MDS. 3,757	I. MDS. ..	I. MDS. 38,198	I. MDS. 111,437	I. MDS. 1,069	
	Nagapattinam	I. MDS. 341,297	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 341,297	I. MDS. 11,219	I. MDS. ..	I. MDS. 352,516	I. MDS. 76,344	I. MDS. 4,672	
	Vedaminiyam	I. MDS. 30,975	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 30,975	I. MDS. 6,017	I. MDS. ..	I. MDS. 36,992	I. MDS. 150,509	I. MDS. 1,235	
	Thambikanallavankottai	I. MDS. 72,176	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 72,176	I. MDS. 4,975	I. MDS. ..	I. MDS. 77,151	I. MDS. 150,509	I. MDS. 1,235	
	Adirampattinam	I. MDS. 55,234	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 55,739	I. MDS. 11,628	I. MDS. ..	I. MDS. 67,367	I. MDS. 85,752	I. MDS. 2,126	
Nagapattinam.	Total	I. MDS. 714,009	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 718,675	I. MDS. 55,535	I. MDS. ..	I. MDS. 774,210	I. MDS. 582,251	I. MDS. 15,562	

* Purchased by Government for fish-curing purposes.
† Of this 2,791 maunds were purchased by Government for fish-curing purposes and 31,200 were restored out of remnant heaps.
‡ Of this 3,712 is the quantity restored out of remnant heaps and 1 maund is sample salt.
§ Of this 300 maunds were purchased by Government for fish-curing purposes and 9,706 were restored out of remnant heaps.
|| Of this 1,080 do. do. do. and 5,535 do. do. do.
¶ Of this 610 maunds were purchased by Government for issue to fish-curing yards and 3,240 maunds for supply to French Government.
‡‡ Includes 321 maunds in remnant heaps restored and 184 maunds of salvaged salt destroyed at Adirampattinam.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1893-94—cont.

Sub-division.	Factory, depot or port.	STOCK AT THE BEGINNING OF THE YEAR.				RECEIVED INTO STORE DURING THE YEAR.										Total in hand and received.
		Actual quantity in store.	Wastage remaining to be written off.	Total.	Received from manufacturers.	By importation.	From other sub-divisions.	From other factories and depôts.	Swamp and spontaneous salt.	Gain by weightment.	Confiscated salt.	Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
EXCISE SALT—cont.																
Tinnevely	Theethandathanam	I. MDS. 31,377	I. MDS. 1,744	I. MDS. 33,121	I. MDS. 72,797	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. 72,797	I. MDS. 1,069,918		
	Vetnam	26,354	1,381	27,735	93,643	..	..	..	..	2	..	..	93,645	121,380		
	Manakudi	61,976	743	62,719	73,994	..	..	..	..	..	..	..	73,994	136,713		
	Morekolam	36,896	1,456	38,352	64,176	..	..	..	..	8	..	..	64,184	102,536		
	Nutturugundapatnam	62,030	1,289	63,319	84,307	..	..	..	..	..	..	..	84,307	147,626		
	Arasadi	67,578	4,478	72,056	165,611	..	..	..	..	45	..	..	165,656	237,712		
	Tuticorin	28,260	4,349	32,599	157,040	..	..	..	..	..	..	..	167,040	189,639		
	Levingepuram	170,825	5,271	176,096	313,093	..	..	..	..	..	..	..	313,093	489,189		
	Sevandakulam	340,368	6,461	346,819	384,663	..	..	..	..	16	..	..	384,679	711,498		
	Kayatapattanam	73,959	2,959	81,418	292,968	..	..	..	..	2	..	..	292,970	304,388		
	Kurungaganeri	53,930	1,416	55,346	300,468	..	..	..	..	1	..	..	300,469	355,815		
	Keranur	6,198	39	6,237	19,973	..	..	..	..	..	..	..	19,973	26,210		
	Kulasekarapatnam	4,215	546	4,761	27,729	..	..	..	..	..	..	..	27,729	32,490		
Kuttaguli	Total	969,846	31,232	1,000,578	1,969,598	..	..	..	..	74	..	..	1,969,672	2,970,260		
Total of Excise Salt		10,184,831	141,666	10,326,487	6,234,494	..	..	..	..	260	..	101,418	6,336,172	16,662,659		
IMPORTED SALT.																
Duty paid (by sea).																
Chingleput	Madras	..	..	..	..	381	..	..	..	..	..	..	381	381		
	South Canara district.	Bairdur	..	..	..	..	7,084	..	..	..	..	..	7,084	7,084		
		Coondapoor	..	..	..	..	28,016	..	..	..	..	..	28,016	28,016		
		Barkur	..	..	..	..	44,315	..	..	..	..	..	44,315	44,315		
		Malpe	..	..	..	..	10,784	..	..	..	..	..	10,784	10,784		
		Mangalore	..	..	..	..	167,385	..	..	..	..	..	167,385	167,385		
	Malabar district.	Mulki	..	..	..	..	12,877	..	..	..	..	..	12,877	12,877		
		Cananore	..	..	..	..	53,432	..	..	..	..	..	53,432	53,432		
		Tellicherry	..	..	..	..	57,169	..	..	..	..	..	57,169	57,169		
		Badagara	..	..	..	..	21,161	..	..	..	..	..	21,161	21,161		
Quilandi		..	..	..	..	4,738	..	..	..	..	..	4,738	4,738			
Calicut	Calicut	..	..	..	..	441,245	..	..	..	..	..	441,245	441,245			
	Beymore	..	..	..	..	15,856	..	..	..	..	..	15,856	15,856			
	Ponnani	..	..	..	..	176,426	..	..	..	..	..	176,426	176,426			
Total of Duty-paid Imports		..	..	..	..	1,046,969	..	..	..	..	..	1,046,969	1,046,969			

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in Heaps sold in the Madras Presidency in the year 1893-94—cont.

Circles.	Total number of heaps	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.				
			Number of heaps.	Amount of waste.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.				At prime cost.	At monopoly price.			
					Maximum.	Minimum.										Average.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Negapatam Sub-Division—cont.																		
Tranquebar	102	1888-89	1	L. MDS.	32,83	32,83	32,83	32,83	32,83	..	..	..	..	L. MDS.	304	32-83	..	..
		1889-90	2	1,200	394	18-53	10-66	14-75	14-75	..	..	..	..	1,200	364	40-16	..	..
		1891-92	3	2,400	384	16-03	17-60	15-58	16-75	..	..	..	..	2,400	364	40-16	..	..
		1892-93	81	3,600	603	12-60	1-16	6-46	4-26	..	..	..	..	3,600	603	16-75	..	..
Excise	102	1893-94	65	77,002	3,281	13-50	0-16	..	..	..	..	..	..	77,002	8,281	6-48	..	..
		..	102	118,436	6,845	..	..	5-77	..	..	..	..	..	118,436	6,845	5-77	..	..
		1888-89	1	1,200	482	40-16	40-16	40-16	..	..	..	..	..	1,200	482	40-16	..	..
		1889-90	1	2,400	481	20-04	20-04	20-04	..	..	..	..	..	2,400	481	20-04	..	..
Negapatam	121	1890-91	1	2,400	465	19-37	19-37	19-37	..	..	..	..	..	2,400	465	19-37	..	..
		1892-93	8	15,133	487	6-41	2-30	3-21	..	..	..	..	..	15,133	487	3-21	..	..
		1893-94	92	220,762	4,648	3-68	0-08	2-10	15	35,504	131	0-03	266,266	4,517	2-10	..	..	
		..	103	241,895	6,563	..	..	2-71	15	35,504	131	0-03	277,399	6,432	2-31	..	..	
Excise	121	1889-90	2	2,429	1,113	38-91	7-45	45-82	..	..	..	..	..	2,429	1,113	45-82	..	..
		1891-92	1	2,293	353	15-39	15-39	15-39	..	..	..	..	..	2,293	353	15-39	..	..
		1892-93	3	7,200	224	5-29	0-91	3-11	..	..	..	..	..	7,200	224	3-11	..	..
		..	6	11,922	1,690	..	..	14-17	..	..	..	..	..	11,922	1,690	14-17	..	..
Government	6	..	109	253,817	8,263	..	..	3-25	15	35,504	131	0-03	289,321	8,122	2-80	..	..	
		..	1887-88	2	4,800	868	30-68	5-60	18-08	..	..	..	..	4,800	868	18-08	..	..
		1888-89	1	2,400	392	16-33	16-33	16-33	..	..	..	..	..	2,400	392	16-33	..	..
		1889-90	1	2,400	286	11-91	11-91	11-91	..	..	..	..	..	2,400	286	11-91	..	..
Vedranmiyam	15	1890-91	1	2,400	252	10-50	10-50	10-50	..	..	..	..	..	2,400	252	10-50	..	..
		1891-92	1	2,400	246	10-25	10-25	10-25	..	..	..	..	..	2,400	246	10-25	..	..
		1892-93	2	2,471	135	21-12	5-00	6-46	..	..	..	..	..	2,471	135	6-46	..	..
		1893-94	7	15,600	340	3-00	1-60	2-17	..	..	..	..	..	15,600	340	2-17	..	..
Excise	15	..	15	32,471	2,519	..	..	7-75	..	..	..	..	32,471	2,519	7-75	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total	127	..	109	253,817	8,263	..	..	3-25	15	35,504	131	0-03	289,321	8,122	2-80	316 14 0	20,621 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 1893-94—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Percentage of net difference.	At prime cost.	At monopoly price.	
			Percentage of wastage.			Amount of waste- age.	Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.							
			Maximum.	Minimum.	Average.												
Negapatam Sub-Division—cont.																	
Adirampattanam	70	1893-90 ..	1	1,200	23-33	23-33	28-33	..	..	..	..	..	1,200	280	23-33	..	..
		1890-91 ..	5	7,066	15-83	4-53	12-68	..	..	..	..	..	7,066	1,118	16-82	..	..
		1891-92 ..	10	15,871	15-40	6-60	3-68	..	..	..	..	..	15,871	2,646	12-58	..	..
		1892-93 ..	33	57,818	2,546	0-50	4-40	..	..	..	..	..	57,818	2,646	4-40	..	..
		1893-94 ..	19	28,486	6-25	2-50	3-99	..	..	..	..	..	28,486	1,136	3-99	..	..
Excise ..	70		68	110,391	7,078	..	6-41	..	..	..	..	110,391	7,078	6-41	..	17,695 0 0	
Government ..	32	1890-91 ..	1	1,200	13-41	13-41	13-41	..	..	..	..	..	1,200	161	13-41	..	..
		1891-92 ..	2	2,837	611	26-32	21-53	..	..	..	..	..	2,837	611	21-53	..	..
		1892-93 ..	3	1,291	169	28-40	3-35	13-09	..	..	..	..	1,291	169	13-09	..	..
		1893-94 ..	25	50,188	2,817	10-30	0-04	4-61	1	1,200	10	0-83	51,358	2,307	4-43	..	..
			31	55,516	3,258	..	..	5-86	1	1,200	10	0-83	56,716	3,248	5-83	..	8,729 0 0
Total ..	102		99	165,907	10,336	..	6-23	1	1,200	70	0-83	167,107	10,326	6-17	..	26,424 0 0	
Total. { Excise Government ..	378		366	609,691	28,569	..	4-68	16	35,813	124	0-03	645,504	28,435	4-40	..	71,087 8 0	
	38		37	67,438	4,948	..	7-18	1	1,200	10	0-83	68,638	4,988	7-19	..	13,270 14 0	
	416		393	677,129	33,517	..	4-94	17	37,013	144	0-38	714,142	33,373	4-87	..	84,358 6 0	
Tinnevely Sub-Division.																	
Vattanam ..	{ 1888-89 .. 1889-90 .. 1890-91 .. 1891-92 .. 1892-93 .. 1893-94 ..	1	1,200	312	26-00	26-00	36-00	..	..	..	..	..	1,200	312	26-00	..	..
		1	1,200	153	12-75	12-75	12-75	..	..	..	..	..	1,200	153	12-75	..	..
		1	1,200	104	8-66	8-66	8-66	..	..	..	..	..	1,200	104	8-66	..	..
		2	2,100	192	9-66	8-40	9-14	..	..	..	..	..	2,100	192	9-14	..	..
		42	55,840	1,924	6-33	0-64	3-44	..	..	..	..	..	55,840	1,924	3-44	..	..
Excise ..	153		152	188,601	7,243	..	3-84	1	1,200	2	0-16	189,801	7,241	3-81	..	18,102 8 0	
Government ..	1		1	565	48	8-49	8-49	..	..	..	..	565	48	8-49	..	129 0 0	
Total ..	154		153	189,166	7,291	..	3-85	1	1,200	2	0-16	190,366	7,289	3-82	..	18,231 8 0	

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency and Orissa, during the year 1893-94—concluded.

Sub-Divisions, &c.	CONTINGENCES.					SALT PURCHASE AND FREIGHT.							Total.																	
	Postal charges.	Service telegrams.	Rents, rates and taxes.	Office expenses and miscellaneous.	Purchase of salt, manu- facturer's 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.	53																			
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.																
Balalore	466	7	0	96	11	0	60	0	9	352	12	5	9,245	4	3	116	7	11	2	8	0	92	1	7	75,404	10	6			
Chattapur (Pur)	319	3	6	152	2	0	54	0	0	455	4	5	17,756	0	1	832	2	5	34	5	0	860	10	6	53,901	7	2			
Do. (Madras)	308	8	9	1	5	0	66	0	0	406	7	11	7,911	0	1	1,506	2	8	79	2	7	313	9	3	97,767	13	7			
Chicacole	1,181	13	6	150	2	0	154	1	7	1,503	11	6	2,611	12	4	693	11	5	211	14	9	110	2	11	1,87,116	13	8			
Cocanada	1,097	3	6	88	2	0	73	14	5	998	13	3	1,425	14	2	674	11	6	31	13	4	558	13	3	1,32,746	13	8			
Masulipatam	1,997	13	0	82	3	0	192	0	0	1,445	13	10	574	11	6	3,499	3	3	21	0	11	434	9	2	1,09,272	1	10			
Nellore	1,284	6	0	62	10	0	60	0	0	1,699	12	1	44,049	12	1	3,499	3	3	368	15	7	1,86,387	15	7	3,09,041	6	11			
Chingleput	1,205	1	0	34	6	0	4,438	8	10	1,205	13	10	16,940	8	11	1,455	11	11	1,357	7	6	1,842	6	5	3,09,041	6	11			
Arco	3,102	12	0	39	13	0	359	12	0	2,071	12	2	16,624	1	10	6,214	6	5	92	12	9	8,394	1	7	2,66,411	8	10			
Negapatam	2,310	5	9	74	10	0	497	0	10	2,484	2	2	10,824	3	2	378	9	1	103	15	0	13,118	3	8	2,49,899	5	2			
Tinnevely	2,275	12	6	62	15	0	323	15	8	1,562	6	4	8,864	3	2	378	9	1	103	15	0	13,118	3	8	2,49,899	5	2			
Erode	2,375	12	6	48	5	0	99	10	6	1,368	14	9	..	..	..	1,438	11	4	6	5	10	246	9	11	1,57,374	0	4			
Calicut	4,042	12	0	119	0	0	368	4	0	3,669	6	10	..	..	..	..	..	..	..	..	..	187	10	2	3,25,412	2	1			
Board's office	2,894	4	6	1,795	3	0	..	..	..	9,692	5	2	..	..	..	..	..	..	..	..	..	..	..	..	1,66,973	14	5			
Deputy Commissioner, Northern Division	317	11	6	44	15	0	360	0	0	406	12	4	..	..	..	..	..	..	..	..	..	..	..	..	20,854	3	8			
Deputy Commissioner, Southern Division	820	6	0	64	3	0	364	13	9	531	2	4	..	..	..	..	..	..	..	..	..	..	..	..	21,575	15	2			
Deputy Commissioner, Central Division	506	5	0	52	5	0	..	..	..	478	15	1	..	..	..	..	..	..	..	..	..	..	..	..	..	25,668	10	1		
Madras Town Abkari	145	5	0	4	0	0	347	11	2	228	13	2	..	..	..	..	..	..	..	..	..	..	..	..	..	40,533	7	0		
Total	25,652	8	0	2,973	14	0	7,719	13	6	30,541	3	7	1,18,092	4	4	16,136	15	9	2,395	15	11	32	12	6	1,22,422	15	8	26,89,408	15	8
Deduct portion debitable to Orissa	785	10	6	248	13	0	114	0	9	808	0	10	9,245	4	3	116	7	11	2	8	0	..	..	..	2,749	2	9	952	12	1
Net Charges	24,866	13	6	2,725	1	0	7,605	12	9	29,738	2	9	1,08,847	0	1	16,020	7	10	2,393	7	11	32	12	6	1,19,673	12	11	17,012	3	7
Deduct amount debitable to Excise														Net debitable to Salt																
														6,01,439											11		2			
														18,58,658											2		10			

APPENDIX
STATEMENT of Expenditure upon Works in the Salt and Abkari

Description.	Balasore Sub-Division.	Chatrapur (Poore) Sub-Division.	Chatrapur (Madras) Sub-Division.	Chicasole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.
1	2	3	4	5	6	7
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Roads including compensation.</i>						
New works	..	53 12 0	2,821 7 1	159 12 4	112 6 9	445 0 0
Repairs	..	..	503 5 5	1,802 2 2	1,060 1 3	..
Total, Roads including compensation ..	..	53 12 0	3,324 12 6	1,961 14 6	1,172 8 0	445 0 0
<i>Other Works.</i>						
New Works.						
Compensation	483 8 2	..	43 15 6	..	..	..
Protective works such as hedges.	..	944 14 5	1,242 7 4	8,250 11 9	4,686 11 2	..
Offices and lines	1,549 9 0	5,225 13 1	483 2 0	3,284 2 2	3,707 15 4	3,988 11 0
Boats	1,390 0 0	3,248 2 9	..	..	..	912 7 4
Other works for public convenience ..	..	..	1,034 0 8	..	..	..
Sundry works	..	..	..	..	..	44 15 0
Total, New Works ..	3,423 1 2	9,418 14 8	2,803 9 6	11,534 13 11	8,394 10 6	4,946 1 4
Repairs.						
Protective works such as hedges.	..	314 12 7	967 11 9	2,054 1 8	1,159 8 5	1,974 7 3
Offices and lines	1,045 0 3	996 4 3	2,970 13 11	3,284 2 10	1,188 5 3	1,364 8 9
Boats	1,802 3 3	187 6 10	18 10 0	247 5 0	274 1 3	107 10 3
Other works for public convenience ..	..	..	9 15 6	430 2 9	..	37 0 0
Sundry works	..	..	..	174 7 11	..	133 14 8
Total, Repairs ..	2,847 3 6	1,498 7 8	3,967 3 2	6,190 4 2	2,601 14 11	3,617 8 11
Total, Other Works ..	6,270 4 8	10,917 5 11	6,770 12 8	17,725 2 1	10,996 9 5	8,563 10 3
Total, Works for Revenue and General purposes	6,270 4 8	10,971 1 11	10,095 9 2	19,687 0 7	12,169 1 5	9,008 10 3
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.						
New Works.						
Compensation	..	..	708 13 0	150 0 0	..	..
Irrigation channels (brine-supply)	..	193 12 0	6,013 10 11	..	1,521 9 9	216 12 6
Platforms and drying grounds	..	1,548 10 6	4,746 5 10	..	1,672 6 0	..
Protective works	..	..	326 13 8	..	80 7 9	808 9 6
Store sheds and gollahs	..	..	59 15 3	..	66 8 3	..
Sundry works	..	..	..	..	..	..
Total, New Works ..	..	1,748 6 6	11,855 10 8	150 0 0	3,340 15 9	1,025 6 0
Repairs.						
Irrigation channels	..	925 14 10	2,053 0 2	1,288 10 6	43 9 5	..
Platforms and drying grounds	..	..	..	308 2 0	..	175 4 3
Protective works	..	29 13 5	209 4 10	502 13 5	..	1,987 11 8
Store-sheds and gollahs	..	45 0 0	134 10 1	403 0 3	132 13 9	60 13 3
Sundry works	..	..	..	22 12 0	..	..
Total, Repairs ..	..	1,000 12	2,396 15 1	2,525 6 2	176 7 2	2,223 13 2
Total, Works for Manufacture and Storage of Salt	..	2,749 2 9	14,252 9 9	2,675 6 2	13,57 6 11	3,249 3 2
III.—WORKS EXECUTED ON BEHALF OF LICENSEES.						
Works for general purposes	..	..	607 12 2	14 10 8	2,673 10 7	..
Works for manufacture and storage of salt	..	..	2,926 3 6	9,832 15 6	1,743 2 2	1,178 5 1
Total, Excise Works ..	..	..	3,533 15 8	9,847 10 2	4,416 12 9	1,178 5 1
Grand Total ..	6,270 4 8	13,720 4 8	27,882 2 7	32,210 0 11	20,103 5 1	13,436 2 6

* Excludes Rs. 1,770-12-11, 817-7-5 and 912-7-4 incurred on account of the Commissioner's boats and the Nellore and Masulipatam Cocanada for the use of the Deputy Commissioner, Central Division.

† Excludes Rs. 565-8-0 transferred

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Department in the Madras Presidency and Orissa for 1893-94.

Nellore Sub-Division.	Chingleput Sub-Division.	Negapatam Sub-Division.	Tinnevely Sub-Division.	Calicut Sub-Division.	Arcot Sub-Division.	Erode Sub-Division.	Central Office.	Total.
8	9	10	11	12	13	14	15	16
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.
..	16,897 14 2	112 0 0	346 2 0	..	..	..	..	20,948 6 4
6,423 14 4	2,445 0 5	1,498 1 5	345 1 6	..	..	..	..	14,077 10 6
6,423 14 4	19,342 14 7	1,610 1 5	691 3 6	..	..	..	..	35,026 0 10
..	..	..	..	442 4 7	..	41 7 9	..	1,049 3 2
5,201 2 1	37 15 2	514 15 5	863 11 8	44 0 0	..	..	..	38,836 10 4
9,098 7 6	17,088 0 6	8,921 11 4	7,304 7 3	5,981 3 8	5,865 1 2	4,174 7 3	16 5 0	72,452 5 3
817 7 5	12,867 10 6	..	..	3,271 0 0	..	..	..	13,196 1 0
..	* 3,540 10 6	..	..	..	..	..	..	1,034 0 8
341 6 6	653 7 4	81 8 2	74 6 5	52 11 2	..	..	..	1,248 6 7
15,468 7 6	34,187 12 0	9,518 2 11	8,242 9 4	9,791 3 5	5,865 1 2	4,215 15 0	16 5 0	1,27,816 11 0
2,946 3 4	6,015 5 1	2,875 7 11	1,642 2 11	105 2 6	..	..	..	20,054 15 5
2,396 4 10	5,977 14 1	4,332 12 10	1,299 9 9	793 6 11	..	982 10 10	..	26,611 14 6
140 13 7	* 355 7 2	412 0 11	24 13 2	20 0 0	..	..	1,754 7 11	5,344 15 4
79 7 0	..	..	..	..	..	..	..	556 9 3
179 8 0	567 13 11	553 7 4	204 6 2	78 12 0	..	..	..	1,892 6 0
5,742 4 9	12,916 8 3	8,173 13 0	3,171 0 0	997 5 5	..	982 10 10	1,754 7 11	54,460 12 6
21,200 12 3	47,104 4 3	17,691 15 11	11,413 9 4	10,788 8 10	5,865 1 2	5,198 9 10	1,770 12 11	1,82,277 7 6
27,624 10 7	66,447 2 10	19,302 1 4	12,104 12 10	10,788 8 10	5,865 1 2	5,198 9 10	1,770 12 11	2,17,303 8 4
..	..	24 0 0	7,008 10 10	..	..	..	..	7,891 7 10
..	..	..	..	..	..	..	..	33,389 10 11
5,377 2 10	24,349 13 5	59 0 10	1,028 15 6	..	..	..	..	15,948 6 2
..	610 8 2	1,841 11 0	161 9 10	..	..	..	..	1,467 6 0
..	..	331 14 10	..	..	..	..	..	307 7 0
45 0 0	..	122 0 0	..	..	..	..	..	66 8 3
..	..	..	..	..	..	..	..	59,070 14 2
5,422 2 10	24,960 5 7	2,378 10 8	8,189 4 2	..	..	..	..	5,925 14 3
79 9 9	544 6 8	338 4 5	652 6 6	..	..	..	..	2,051 2 3
512 5 9	1,006 6 3	49 0 0	..	..	..	..	..	3,947 14 6
582 4 11	..	636 14 3	..	..	..	..	..	2,237 13 10
289 13 9	342 13 10	105 3 1	49 14 8	673 11 2	..	..	..	22 12 0
..	..	..	..	..	..	..	..	14,185 8 10
1,464 2 2	1,893 10 9	1,128 5 9	702 5 2	673 11 2	..	..	..	73,256 7 0
6,886 5 0	26,854 0 4	3,507 0 5	8,891 9 4	673 11 2	..	..	..	5,172 8 7
..	..	..	..	..	..	..	..	49,166 8 8
279 13 9	446 7 2	916 4 5	233 13 10	..	..	..	..	54,339 1 3
2,453 15 5	22,918 3 6	4,887 1 2	† 3,226 10 4	..	..	..	..	3,44,899 0 7
2,733 13 2	23,364 10 8	5,803 5 7	† 3,460 5 2	..	..	..	..	19,990 9 4
37,244 12 9	1,16,665 13 10	28,612 7 4	24,456 14 4	11,462 4 0	5,865 1 2	5,198 9 10	1,770 12 11	3,24,908 7 3
Deduct debitable to Orissa ..								19,990 9 4
Net debitable to Madras Salt ..								3,24,908 7 3

Sub-division budgerows which are shown under respective heads and includes Rs. 1,256-12-0 spent on the construction of a budgerow at Government manufacture.

APPENDIX J—*cont.*

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency and Orissa, during the year 1893-94—*cont.*

SUPPLIES AND SERVICES—contd.												
Sub-Divisions, &c.	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.
	32	33											34	35	36	37	38	39	40	41	42
Belaore	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chattrap (Puri)	17 6 0	.. .. .	9 12 0	.. .. .	.. .. .	.. .. .	.. .. .	618 6 9	6 1 6	135 14 8	6,270 4 8	587 14 3
Do. (Madras) .. .. .	.. .. .	.. .. .	16 1 0	5 0 0	.. .. .	.. .. .	.. .. .	.. .. .	1 1 0	87 15 8	10,971 1 11	430 1 1
Chioacole .. .. .	.. .. .	1 0 0	187 9 10	124 3 4	.. .. .	.. .. .	292 13 6	.. .. .	12 9 2	209 12 3	10,703 5 4	693 2 11
Cocanada .. .. .	.. .. .	.. .. .	12 4 0	141 15 1	.. .. .	.. .. .	695 2 8	5 6 0	70 12 9	552 11 0	19,701 11 3	1,428 14 0
Coornapatam .. .. .	.. .. .	.. .. .	12 4 0	174 8 2	21 2 8	.. .. .	820 13 6	0 13 3	10 11 0	272 12 7	16,099 8 0	1,274 6 1
Nellore .. .. .	.. .. .	19 5 0	14 3 0	192 2 5	.. .. .	.. .. .	87 15 1	2 0 0	14 12 3	813 11 7	8,096 2 11	1,000 12 7
Chingleput .. .. .	.. .. .	6 12 0	201 9 5	626 1 8	.. .. .	.. .. .	97 12 2	31 13 2	42 15 7	805 11 2	27,037 0 11	439 6 6
Arool .. .. .	.. .. .	332 0 10	144 12 9	1,512 3 3	3,264 12 1	307 11 7	307 11 7	269 11 9	18 7 0	267 1 5	6,396 12 6	163 15 5
Negapatam .. .. .	.. .. .	8 12 0	85 0 6	863 3 3	536 9 4	515 10 6	.. .. .	.. .. .	18 12 6	562 5 9	20,218 5 9	1,421 7 2
Tinnevely	20,432 3 2	10 8 0	278 12 6	703 11 3	.. .. .	1,216 7 7	244 2 4	107 9 0	819 13 0	819 13 0	10,318 5 9	986 13 10
Erode .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	3 8 0	3 8 0	896 0 7	5,198 9 10	1,518 4 6
Calicut	187 0 0	5 4 0	7 14 9	249 10 4	143 0 7	8,283 15 2	2 0 0	36 4 0	1,025 8 1	1,025 8 1	10,788 8 10	3,578 5 10
Central office .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	67 14 10	23,096 0 8	4,449 8 4	.. .. .	18,466 15 0
Deputy Commissioner, Northern Division .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	22 2 6	.. .. .	25 5 4
Deputy Commissioner, Southern Division .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	321 1 4	.. .. .	2 7 8
Deputy Commissioner, Central Division .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	207 11 0	.. .. .	.. .. .
Madras Town Abkari .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	38 2 6	.. .. .	13,646 13 9
Total	20,036 9 2	383 9 10	995 0 2	4,592 10 9	3,965 8 8	12,318 5 9	1,242 3 1	23,439 8 5	12,060 4 1	2,224,76 0 11	52,121 14 5	1,017 15 4
Deduct portion debitable to Orissa	17 6 0	.. .. .	25 13 0	5 0 0	.. .. .	.. .. .	.. .. .	618 6 9	7 2 6	223 14 4	17,241 6 7	2,05,234 10 4
Net Charges	20,619 3 2	383 9 10	969 3 2	4,587 10 9	3,965 8 8	12,318 5 9	623 12 4	23,432 5 11	12,436 5 9	2,05,234 10 4	51,103 15 1	.. .. .

Statement showing the Results of Analysis of Salt manufactured at the several Factories in the Madras Presidency in the season of 1893—*cont.*

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APPENDIX L--cont.

† Sub-factories.

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

APPENDIX J.

Sub-Divisions, &c.	Commissioner.		Secretary to Commissioner.		Deputy Commissioners.		Assistant Commissioners.		Inspectors.		Assistant Inspectors, including charge allowance.		ESTABLISHMENT IN THE OFFICES OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.			Exchange compensation allowance.
	2	3	4	5	6	7	8	9	10	11						
1	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Balasore				5,983 13 11	10,988 8 3	12,058 6 1	3,550 11 9	1,638 12 2	681 2 0	1,172 6 1	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Chatrapur (Puri)				5,760 0 0	1,466 0 8	9,737 3 11	3,612 8 6	1,418 10 10	577 1 2	174 14 1	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Do. (Madras)				5,438	5,438 2 9	10,343 1 8	5,443 15 11	.. .. .	.. .. .	345 5 4	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Chicacole				6,379 8 6	20,476 2 6	18,157 15 1	17,108 7 4	1,850	594 0 0	914 10 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Coanada				7,343 3 7	17,219 5 8	16,267 14 3	13,700 8 8	1,571 11 4	669 6 4	689 3 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Maulipetam				8,802 15 11	13,174 11 8	6,907 8 3	17,031 12 3	1,737 1 4	628 10 4	914 10 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Nellore				6,609 0 0	10,162 6 7	12,210 3 8	12,814 13 9	2,733 2 4	983 14 4	689 3 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Chingaleput				6,789 11 2	21,680 6 0	26,543 10 8	17,279 12 9	2,143 2 4	629 7 6	1,179 13 10	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Arcoot				6,877 13 3	21,636 3 4	8,090 15 11	22,420 1 7	3,443 12 5	637 7 8	1,608 13 7	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Negapatam				9,970 9 4	21,337 8 11	38,199 11 2	30,903 2 1	2,429 12 6	666 0 1	1,492 4 10	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Tinnevely				9,980 0 0	29,826 14 6	27,964 0 7	17,667 10 6	1,823 10 10	666 0 1	1,492 4 10	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Erode				6,183 13 7	9,676 6 0	15,104 6 3	23,092 10 6	1,607 12 1	601 4 4	362 14 4	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Calicut				4,988 6 2	12,950 0 0	21,441 12 7	43,567 1 10	2,001 9 5	617 4 6	1,228 1 1	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Central office				8,500 0 0	.. .. .	.. .. .	1,288 7 7	27,186 0 5	3,232 3 3	4,141 11 3	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Deputy Commissioner, Northern Division				14,450 0 0	.. .. .	.. .. .	.. .. .	2,700 0 0	-912 0 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Deputy Commissioner, Southern Division				12,422 14 5	.. .. .	.. .. .	.. .. .	3,237 2 0	881 14 5	606 1 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Deputy Commissioner, Central Division				17,658 1 0	.. .. .	.. .. .	.. .. .	2,965 10 1	875 9 0	1,530 6 9	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Madras Town Abkari					1,500 0 0	6,502 12 3	6,603 9 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Total	41,306 10 6	18,090 14 4	44,560 15 5	86,460 15 11	1,79,932 6 10	2,11,089 10 5	2,38,575 6 1	57,516 6 1	13,393 12 11	17,816 9 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Deduct portion debitable to Orissa.				11,743 13 11	12,455 2 11	14,795 10 0	7,163 4 3	3,055 7 0	1,258 3 2	1,347 4 2	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	
Net Charges	41,306 10 6	18,090 14 4	44,560 15 5	74,717 2 0	1,67,477 3 11	1,96,294 0 5	2,31,412 1 10	54,460 15 1	12,135 9 9	16,469 4 10	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	

APPENDIX M.
STATEMENT showing the Average Quality of all the Salt produced in the Madras Presidency in the season of 1893.

Factories.	Quantity of salt stored.	SODIUM CHLORIDE.		MAGNESIUM CHLORIDE.		MAGNESIUM SULPHATE.		CALCIUM SALT.		DIRT.	
		Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.
Ganjam	MDS. 77,879	95.2	MDS. 73,950	1.2	932	MDS. ..	18	1.7	1,321	0.4	MDS. 511
Calingsapatam extension	8,832	95.1	8,399	1.3	115	0.2	0.5	1.6	132	0.4	35
Karasa extension	2,478	92.7	2,390	2.8	72	0.5	44	1.7	44	0.5	16
Balacherru	17,807	94.6	16,656	2.3	465	0.2	35	1.8	317	0.3	13
Polaravaram .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Pennugudur extension, No. I	13,218	93.7	12,385	3.2	423	No manufacture.	132	1.3	172	0.3	40
Do.	832	94.7	788	1.6	12	0.2	2	2.1	17	0.2	12
Pandrasa	11,824	91.9	11,292	2.1	251	0.7	83	2.4	167	0.1	1,472
China Ganjam	368,062	94.9	338,349	2.9	10,674	0.7	2,676	2.4	8,894	0.4	185
Krishnapatnam extension, No. I	46,324	93.7	40,361	2.2	1,019	0.8	371	1.2	556	0.4	124
Do.	53,654	93.0	50,974	3.0	1,610	1.1	590	1.2	644	0.4	369
Dugarsapatnam	30,556	93.0	28,789	2.9	898	0.6	186	2.1	650	0.4	124
Merkanam extension	119,515	96.1	114,854	1.7	2,032	0.3	358	1.4	1,673	0.3	321
Kandadu	53,523	95.3	50,205	1.8	963	.. .. .	124	2.9	1,552	0.6	311
Vedranur extension	62,144	95.8	59,223	1.5	932	0.2	64	1.5	932	0.5	172
Adirampatnam do.	10,747	95.8	10,295	1.3	140	0.6	64	1.6	172	0.2	193
Kattunavadi	96,742	94.2	91,131	2.4	2,322	0.5	484	1.6	1,648	0.2	37
Lakshmi pans	18,425	92.7	17,081	2.4	442	0.5	92	1.9	1,350	0.2	321
Veippar .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Sevandatolam extension	89,262	94.8	76,089	2.4	1,925	0.1	80	1.9	1,525	0.4	4,024
Total	1,073,025		1,006,012		25,168		5,208		20,606		
Average		94.3		2.2		0.4		1.8		0.3	

Exercise Salt.

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• This excludes 12 maunds stored in Surk, 43 maunds in Kurpli, 296 maunds in Kanupari, 16,606 maunds in Krishnepsam, 2,844 maunds in Thambikkannalavanikottai, 665 maunds in Vattanam and 96 maunds in Tuticorin from which no samples of salt were sent for analysis during the year.

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 1893-94—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Net difference, + or -.		Centage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of waste- age.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Centage 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

Tinnevely Sub-Division—cont.

		I. Mds.	15-00	I. Mds.	15-00	I. Mds.	15-00	I. Mds.	15-00	RS. A. P.	RS. A. P.
Morokalem	1886-87	1	1,200	180	15-00	..	..	..	180	15-00	..
	1887-88	11	13,200	1,887	19-33	14-29	..	..	1,887	14-29	..
	1889-90	1	1,200	150	12-60	..	..	..	150	12-60	..
	1890-91	2	2,400	304	12-60	..	..	..	304	12-60	..
	1891-92	7	8,400	527	12-25	4-33	6-27	..	527	6-27	..
Excise	1892-93	43	51,470	2,265	8-16	0-66	4-40	..	2,265	4-40	..
	1893-94	34	39,307	891	6-08	0-66	2-23	1	891	2-18	..
	101	99	117,777	6,204	..	..	5-26	1	6,196	5-28	15,490 0 0
	Government	2	1,920	34	2-30	0-88	1-77	..	..	34	1-77	6 6 0
Total	103	119,697	6,238	..	..	5-21	1	576	8	1,920	6 6 0
Tuticorin	1889-90	3	4,800	476	12-50	1-83	9-91	..	476	9-91	..
	1891-92	44	87,600	5,720	11-33	3-83	6-52	..	5,720	6-52	..
	1892-93	222	376,444	13,477	7-66	0-50	3-68	..	13,477	3-68	..
	1893-94	165	225,628	8,629	5-50	0-16	1-60	2	3,600	1-56	..
	437	434	694,472	23,302	..	..	3-35	2	3,600	3-33	58,172 8 0
Excise	1890-91	6	14,400	1,044	9-04	6-45	7-25	..	1,044	7-25	..
	1892-93	7	10,817	449	6-16	0-85	4-15	..	433	3-70	..
	14	25,217	1,493	..	..	5-92	1	862	16	26,079	276 15 0
	14	719,689	24,795	..	..	3-44	3	4,462	49	724,151	276 15 0
	451	447	803,304	1,509	9-08	3-12	4-97	..	..	4-97	62,141 15 0
Government	1891-92	24	30,304	1,509	10-00	0-62	4-21	..	1,509	4-97	..
	1892-93	83	117,587	4,965	7-62	0-85	3-41	..	4,965	4-21	..
	1893-94	196	303,641	2,706	2-41	0-16	0-89	2	2,400	0-88	..
	306	303	461,462	9,170	..	..	2-03	2	2,400	2-01	22,917 8 0

APPENDIX I.—concluded.
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 1893-94—concluded

Circles.	HEAPS IN WHICH WASTAGE OCCURRED.			HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.				Net difference, + or -		Percentage of net difference.	VALUE OF THE DIFFERENCE.	
	Total number of heaps sold.	Year in which stored.	3	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	I. MDS.	L. MDS.	I. MDS.	L. MDS.		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
Tinnelly Sub-Division—cont.																	
Kattanguli	8	1892-93 ..	3	I. MDS. 5,659	158	3.14	0.91	2.79	..	..	..	..	I. MDS. 5,659	158	2.79	..	..
		1893-94 ..	5	12,000	164	1.91	0.95	1.36	..	..	..	..	12,000	164	1.36	..	..
Excise	8	..	8	17,659	322	..	..	1.82	..	..	..	..	17,659	322	1.82	..	805 0 0
Government	2	1892-93 ..	2	4,800	78	7.08	0.83	1.63	..	..	..	..	4,800	78	1.63	14 10 0	209 10 0
Total	10	..	10	22,459	400	..	..	1.78	..	..	..	..	22,459	400	1.78	14 10 0	1,014 10 0
Total { Excise	1,005	..	996	1,459,991	46,241	..	..	3.14	6	7,776	46	0.59	1,477,767	46,195	3.12	..	1,15,487 8 0
Government	19	..	18	32,502	1,653	..	..	5.08	1	862	16	1.85	33,364	1,637	4.90	306 15 0	4,399 7 0
Grand Total	1,024	..	1,014	1,502,493	47,894	..	..	3.18	7	8,638	62	0.71	1,511,131	47,832	3.16	306 15 0	1,19,886 15 0
Calicut Sub-Division.																	
Udipi Government	4	1891-92 ..	4	4,730	188	4.40	3.60	3.97	..	..	..	..	4,730	188	3.97	35 4 0	505 4 0
Mangalore do.	2	1892-93 ..	2	4,162	88	2.20	2.05	2.13	..	..	..	..	4,162	88	2.13	16 8 0	236 8 0
Tellicherry do.	7	1892-93 ..	5	17,326	348	3.50	0.49	2.00	2	8,266	66	0.79	25,592	282	1.10	52 14 0	757 14 0
Calicut do.	1	1892-93 ..	1	11,856	206	1.73	1.73	1.73	..	..	..	..	11,866	206	1.73	38 10 0	563 10 0
Ponnani do.	10	1892-93 ..	10	26,931	267	2.46	0.49	0.99	..	..	..	..	26,931	267	0.99	..	..
	6	1893-94 ..	6	17,961	87	1.07	0.14	0.48	..	..	..	..	17,961	87	0.48	..	..
Government	16	..	16	44,892	354	..	..	0.78	..	..	..	..	44,892	354	0.78	66 6 0	951 6 0
Total	30	..	28	82,966	1,184	..	..	1.42	2	8,266	66	0.79	91,232	1,118	1.22	209 10 0	3,004 10 0
Presidency { Excise	3,353	..	3,319	6,174,560	372,925	..	..	6.03	23	44,789	213	0.47	6,219,349	372,712	5.99	..	931,780 0 0
Total { Government.	580	..	571	1,212,345	69,604	..	..	5.73	7	17,062	104	0.60	1,229,407	69,400	5.64	14,096 7 0	1,87,595 7 0
Grand Total	3,933	..	3,890	7,386,905	442,429	..	..	5.98	30	61,851	317	0.51	7,448,766	442,112	5.93	14,096 7 0	11,19,375 7 0

Statement showing the Average Quality of all the Salt produced in the Madras Presidency in the season of 1893—cont.

Factories.	Quantity of salt stored.	SODIUM CHLORIDE.		MAGNESIUM CHLORIDE.		MAGNESIUM SULPHATE.		CALCIUM SALTS.		DIRT.	
		Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.	Per cent.	Quantity.
Isapalle ..	41,462	94.9	39,348	1.9	788	0.9	373	1.4	580	0.4	166
Krishnapatnam ..	197,488	93.4	184,407	3.2	6,318	0.4	790	2.0	3,949	0.4	790
Tada ..	114,387	93.3	106,728	2.8	3,203	1.7	1,945	1.6	1,830	0.3	343
Kattur ..	222,934	94.3	210,227	2.3	5,127	0.5	1,115	1.7	3,790	0.4	892
Vayalur ..	93,149	95.6	89,050	1.8	1,677	0.6	559	1.3	1,211	0.2	186
Pulidivak ..	126,883	93.5	118,636	3.2	4,060	0.8	1,015	1.6	2,030	0.3	381
Attiput ..	280,988	94.1	264,410	2.1	6,900	0.6	1,686	2.0	5,620	0.2	562
Vallur ..	280,132	95.3	266,966	1.7	4,762	0.3	841	1.7	4,762	0.2	560
Vadasamanjeri ..	99,460	92.6	92,100	3.5	3,481	1.3	1,293	1.4	1,392	0.4	398
Covelong ..	407,544	94.8	386,352	2.0	8,151	1.0	4,075	0.9	3,668	0.7	2,853
Cheyur ..	219,716	95.1	208,950	1.4	3,075	0.5	1,099	2.0	4,394	0.4	879
Merkanam ..	190,146	94.3	179,308	1.9	3,613	0.1	190	2.5	4,754	0.4	760
Chunampet ..	109,096	94.1	102,680	2.2	2,400	0.4	436	2.0	2,182	0.3	327
Cuddalore ..	34,058	92.2	31,402	2.6	886	0.7	238	2.0	681	0.5	170
Kumbhamedu ..	11,092	93.5	10,371	2.6	288	0.0	..	2.7	300	0.3	38
Manabadi ..	128,979	92.6	119,305	3.9	5,030	1.3	1,677	1.4	1,806	0.3	357
Nadavasal ..	53,269	92.7	49,158	3.6	1,917	2.2	1,172	0.9	1,479	0.4	213
Tranquebar ..	190,544	95.1	176,633	3.1	5,907	1.6	3,049	1.4	2,668	0.3	572
Krishnapatnam ..	244,268	94.3	232,299	1.3	3,176	0.5	1,221	1.5	3,664	0.4	977
Vedranthiyam ..	43,146	95.4	40,686	2.6	1,122	0.7	302	1.4	604	0.5	216
Adurupattam ..	20,741	95.4	19,787	1.4	290	0.1	21	1.2	249	0.4	83
Megantokottai ..	146,580	95.3	138,788	2.1	3,057	0.2	291	1.3	1,893	0.6	573
Thamiravani ..	94,843	94.7	89,816	1.9	1,802	0.8	759	1.3	1,233	0.5	474
Vattanam ..	72,797	92.8	68,793	2.0	1,456	0.4	487	2.1	1,238	0.6	437
Theethandathanam ..	81,194	94.5	76,347	3.3	2,680	0.6	690	1.7	1,705	0.3	244
Manakudi ..	64,176	95.0	60,967	1.9	1,219	0.3	193	1.5	963	0.6	385
Motturagunadapattam ..	84,307	94.8	79,923	2.3	1,939	0.7	590	2.4	1,265	0.3	263
Arasadi ..	155,611	94.3	146,171	2.2	3,643	0.1	166	2.3	3,975	0.4	662
Levingepuram ..	313,093	94.6	296,186	2.2	6,888	0.0	..	2.3	7,201	0.3	939
Tuticorin ..	157,040	94.8	148,874	2.1	3,298	0.1	157	2.2	3,455	0.3	471
Sevankakolam ..	364,663	95.5	348,253	1.5	5,470	0.3	1,094	1.9	6,929	0.3	1,094
Kayalpattam ..	202,968	93.3	208,029	2.5	5,574	0.4	892	2.8	6,243	0.4	892
Arunnagar ..	300,468	95.4	286,646	1.8	5,408	0.4	1,202	1.4	4,207	0.4	1,202
Keeranur ..	9,136	95.7	8,743	2.5	229	0.2	15	0.9	82	0.5	46
Kulasekarpattam ..	19,973	97.0	19,374	0.9	180	0.6	100	1.1	230	0.3	60
Kattanguli ..	27,729	91.3	25,317	2.9	804	0.9	230	3.5	970	0.2	55
Total ..	62,44,054	..	5,872,364	..	144,845	..	35,988	..	114,183	..	25,643
Average ..	..	93.9	..	2.3	..	0.6	..	1.8	..	0.4	..

APPENDIX N.

STATEMENT showing the Duration of Cases pending at the close of 1893-94 and the average duration of cases disposed of during the year by the Salt Department, Madras Presidency.

Sub-Division.	Circle.	PENDING CASES.					AVERAGE DURATION OF CASES DISPOSED OF.			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional cases.		Exclusive of exceptional cases.	
		3	4	5	6	7	Number of cases.	Average.	Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
Chattrapur ..	Ganjám ..	1	..	..	..	1	1	3	1	8
	Surlá ..	..	..	..	..	..	11	4	11	4
	Aska ..	..	..	..	..	..	..	..	..	..
	Total ..	1	..	..	..	1	12	4	12	4
Chicacole ..	Jaupada ..	1	..	..	..	..	156	12	134	3
	Calingapatam ..	..	..	2	1	4	687	5	657	3
	Konada ..	2	..	..	..	2	149	11	137	9
	Bobbili ..	1	..	..	..	1	78	6	78	6
	Karasa ..	1	..	..	..	1	178	2	172	1
	Anakápallo ..	1	..	..	2	3	436	7	431	6
	Polavaram ..	..	..	..	..	..	304	2	303	2
	Total ..	6	..	2	3	11	1,988	6	1,912	4
Cocanada ..	Penuguduru ..	4	..	..	..	4	39	9	33	6
	Rajahmundry ..	22	..	..	..	22	83	6	80	3
	Mogalturru ..	..	..	..	..	..	223	5	223	5
	Ellore ..	..	..	..	..	..	..	..	..	..
	Total ..	26	..	..	..	26	345	5	336	4
Masulipatam ..	Manginapudi ..	1	1	..	..	2	50	14	42	6
	Nizampatam ..	..	..	..	..	..	41	11	41	11
	Bezavada ..	..	..	..	..	..	..	..	..	..
	Vinukenda ..	..	..	..	..	..	..	..	..	..
	Total ..	1	1	..	..	2	91	12	83	8
Nellore ..	Kanuparti ..	..	..	..	..	..	48	9	47	8
	Iskapalle ..	..	..	..	..	..	79	2	79	2
	Krishnapatnam ..	..	..	..	..	..	88	8	88	8
	Cumbum ..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	216	6	214	6
Chingleput ..	Tada ..	..	..	3	..	3	607	12	560	9
	Vayalur ..	..	..	1	..	1	542	5	527	4
	Covelong ..	..	..	..	..	..	111	2	108	1
	Merkanam ..	7	..	..	..	7	724	3	723	3
	Total ..	7	..	4	..	11	1,984	6	1,918	6
Arcot ..	Kurnool ..	..	..	..	..	..	1	18	1	18
	Bellary ..	..	..	..	..	..	11	20	11	20
	Anantapur ..	..	..	1	..	1	1	61	1	61
	Cuddapah ..	..	..	..	..	..	33	54	26	32
	Vellore ..	1	..	..	..	1	13	17	13	17
	Conjeeveram ..	..	..	..	..	..	33	39	28	35
	Tirukkoyilár ..	1	..	..	..	1	563	8	558	7
	Madanapalle ..	..	..	..	..	..	..	..	..	..
	Total ..	2	..	1	..	3	655	12	638	10
Negapatam ..	Villupuram ..	..	..	..	2	2	261	9	258	7
	Cuddalore ..	4	1	..	..	5	1,238	5	1,213	3
	Tranquebar ..	..	..	..	..	..	446	4	446	4
	Negapatam ..	..	..	..	..	..	24	1	23	1
	Védáranthiyam ..	..	..	..	..	..	209	9	203	7
	Adirampatnam ..	41	7	3	6	57	2,151	7	2,094	4
	Tanjore ..	5	..	8	1	14	771	10	711	7
	Nannilam ..	..	..	..	..	..	24	16	21	9
	Total ..	50	8	11	9	78	5,109	7	4,969	5

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—cont.

Sub-Division.	Circle.	Yard.	Number of appli- cations at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Price per maund of salt.	Quantity of salt issued to each maund weight of fish.	EXPENDITURE.				Contingencies.	Total.	
								Buildings.*		Establishment.				
								New works.	Repairs.					
Negapatam—cont.	Adirampatnam.	Adirampatnam..	{1893-94 ..	1,994	5,924 31	MDS. S.	6,189 3	RS. A. P.	347 13 4	LB.	14 61	RS. A. P.	74 3 5	238 0 10
		Adirampatnam..	{1892-93 ..	2,014	3,765 0	825 25	6	17 0 0	183 7 0	18 04	46 3 6	246 7 0	153 13 5	246 7 0
		Mallapattanam ..	{1893-94 ..	1,263	5,971 10	1,131 18	8	16 0 0	309 9 9	15 69	152 0 10	302 0 10	160 0 0	302 0 10
		Adirampatnam ..	{1892-93 ..	831	2,474 38	654 35	8	..	277 10 7	18 44	70 10 6	244 0 1	147 5 7	244 0 1
		Sethubavacha- tram.	{1893-94 ..	1,136	3,095 29	673 10	8	..	287 11 10	15 23	90 6 4	180 8 8	100 2 4	180 8 8
		Adirampatnam ..	{1892-93 ..	921	1,597 18	379 35	8	..	190 0 11	19 56	46 9 9	133 2 0	86 8 3	133 2 0
		Krishnapattanam ..	{1893-94 ..	316	1,431 10	273 10	8	..	186 10 4	16 70	6 5 1	144 5 1	138 0 0	144 5 1
		Adirampatnam ..	{1892-93 ..	561	2,467 31	607 35	8	..	303 15 0	20 10	41 0 10	178 11 11	137 11 1	178 11 11
		Total ..	{1893-94 ..	13,729	38,803 6	6,189 3	..	39 8 3	1,707 3 7	795 10 1	2,543 5 11	2,675 9 10	1,707 3 7	2,675 9 10
		Vattanam.	Vattanam.	Pasipattanam ..	{1892-93 ..	14,053	36,974	6,088 16	..	112 7 6	2,971 13 10	13 53	13 12	RS. A. P.	817 8 9	2,675 9 10
Nambithalai ..	{1893-94 ..			264	713 9	113 24	8	15 15 11	57 0 7	13 10	15 15	140 14 10	141 15 5	161 14 9
Nambithalai ..	{1892-93 ..			444	1,589 0	292 29	8	..	146 9 6	15 15	40 8 3	182 7 8	138 8 5	182 7 8
Attankarai ..	{1893-94 ..			2,263	7,875 39	1,071 0	8	..	658 4 11	11 48	109 13 9	248 6 2	142 3 3	248 6 2
Attankarai ..	{1892-93 ..			2,463	7,761 12	1,284 31	8	..	643 4 4	13 62	173 9 0	315 12 3	142 3 3	315 12 3
Naduped ..	{1893-94 ..			4,261	17,723 16	2,670 39	8	5 11 6	1,938 5 7	12 40	291 6 7	491 0 8	138 14 10	491 0 8
Periathorai ..	{1892-93 ..			5,509	24,531 15	3,807 30	8	..	1,904 7 4	12 77	596 7 9	788 4 5	131 12 8	788 4 5
Periathorai ..	{1893-94 ..			1,186	8,170 23	1,101 38	8	..	662 0 3	11 09	116 1 9	282 10 11	168 9 2	282 10 11
Rameswaram ..	{1892-93 ..			2,700	10,371 38	1,690 10	8	5 11 6	845 3 3	13 40	177 5 0	341 12 7	108 0 0	341 12 7
Mukkur ..	{1893-94 ..			1,700	6,616 15	766 20	8	..	378 13 10	9 40	99 9 7	213 5 1	117 0 0	213 5 1
Kāyāl-patnam.	Kāyāl-patnam.	Venbar ..	{1892-93 ..	2,022	9,046 23	1,186 25	8	14 11 9	653 7 7	10 79	9 16	RS. A. P.	257 1 8	374 1 8
		Sippikulam ..	{1893-94 ..	1,052	3,375 36	364 29	8	..	137 7 7	9 63	64 10 6	185 5 9	104 14 6	185 5 9
		Sippikulam ..	{1892-93 ..	1,735	4,759 7	557 6	6	..	211 10 9	9 63	66 4 0	179 2 6	117 0 0	179 2 6
		Pinnakayal ..	{1893-94 ..	4,203	9,155 13	1,069 39	8	..	556 6 3	9 61	104 13 9	212 13 9	108 0 0	212 13 9
		Pinnakayal ..	{1892-93 ..	411	3,153 15	381 30	8	8 0 0	677 6 10	10 07	71 15 1	215 2 7	144 0 0	215 2 7
		Alandalai ..	{1893-94 ..	629	3,750 10	481 28	8	..	311 10 8	10 90	39 0 0	182 12 10	143 12 10	39 0 0
		Alandalai ..	{1892-93 ..	683	3,629 17	480 34	10	..	301 1 0	10 57	81 11 6	261 4 4	179 8 10	261 4 4
		Manapad ..	{1893-94 ..	264	1,327 20	168 7	10	55 0 0	300 8 6	10 90	103 8 3	283 8 3	180 0 0	103 8 3
		Thalai ..	{1892-93 ..	339	1,452 6	199 19	10	..	105 1 9	10 42	28 3 1	226 15 11	143 12 10	28 3 1
		Thalai ..	{1893-94 ..	429	3,233 38	432 14	..	..	270 3 6	11 30	62 0 7	206 0 7	144 0 0	62 0 7
Kuttan- guli.	Kuttan- guli.	Uvari ..	{1892-93 ..	1,329	10,718 24	1,425 24	10	..	891 0 0	11 00	9 10 0	152 0 0	9 10 0	
		Uvari ..	{1893-94 ..	1,673	11,033 23	2,029 20	10	17 8 0	180 7 1	10 94	283 10 0	511 4 3	180 7 1	
		Kuttangali ..	{1892-93 ..	1,197	883 32	121 30	6	39 13 9	399 5 8	218 4 0	657 7 5	283 10 0	399 5 8	
		Kuttangali ..	{1893-94 ..	182	1,167 1	221 15	6	15 0 0	45 14 6	11 33	13 7 3	28 7 3	15 0 0	
		Tidinthakarai ..	{1892-93 ..	1,637	3,115 7	580 30	8	30 0 0	83 2 9	15 60	50 3 4	80 3 4	30 0 0	

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1898-94—cont.

Sub-Division.	Circle.	Yard.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Price per mound of salt.	Value of salt issued.	Quantity of salt issued to each mound weight of fish.	EXPENDITURE.					Total.
									Buildings.		Establishment.	Contingencies.		
									New works.	Repairs.				
Kattankulady guli.	Kuttapuli.	{ 1892-94 ..	72	432 6	58 0	8	29 1 2	9 89	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	188 7 0	
		{ 1893-94 ..	305	1,470 25	250 10	8	366 11 3	14 44	23 0 0	144 0 0	1 7 0	211 15 7		
		{ 1892-94 ..	732	4,974 22	570 29	10	356 11 3	9 56	27 0 0	141 15 7	43 0 0	284 16 5		
		{ 1892-93 ..	1,039	6,483 32	1,170 1	10	731 4 3	14 83	10 0 0	154 6 5	100 9 0	501 15 11		
		{ 1893-94 ..	18,985	51,735 6	10,887 2	..	5,720 0 9	10 96	45 0 0	176 15 7	280 0 4	3,763 7 10		
		Total { 1892-93 ..	27,286	1,17,208 11	18,432 31	..	9,670 0 11	12 94	8 0 0	211 7 2	2,376 14 9	5,266 3 7		
Udipi.	Gangoli.	{ 1893-94 ..	1,859	17,364 16	2,160 0	12	1,030 0 0	10 94	..	..	..	483 7 10	491 1 8	
		{ 1892-93 ..	576	4,445 13	613 5	12	459 13 6	11 35	..	..	..	911 4 8	1,087 2 11	
		{ 1893-94 ..	18	43 1	5 5	12	3 13 6	8 69	..	..	..	83 7 1	83 7 1	
		{ 1892-93 ..	609	4,222 13	561 25	12	421 3 6	10 94	..	..	..	187 10 7	324 4 2	
		{ 1893-94 ..	2,339	15,684 27	2,992 30	1 R	2,592 13 0	13 64	..	..	..	136 9 2	873 6 3	
Mango-love.	Bangar Manjeshwar.	{ 1892-93 ..	3,164	7,655 15	1,557 35	12	1,557 14 0	16 87	..	..	..	293 10 7	863 1 10	
		{ 1893-94 ..	1,162	5,803 37	611 20	12	456 10 0	8 87	..	..	..	34 13 2	143 13 2	
		{ 1892-93 ..	1,157	5,567 1	1,498 25	12	373 15 6	7 36	..	..	..	24 14 6	138 14 6	
		{ 1893-94 ..	1,737	11,781 35	1,899 5	12	1,049 5 6	9 81	..	..	..	114 0 0	188 14 6	
		{ 1892-93 ..	2,189	14,704 24	1,806 5	12	1,354 9 6	10 10	..	..	..	114 0 0	220 10 5	
Telli-cherry.	Madakara.	{ 1892-93 ..	1,266	15,948 25	1,897 32	12	1,423 5 9	10 25	..	..	..	131 4 0	232 13 10	
		{ 1893-94 ..	682	5,192 20 1/2	646 35	12	485 2 6	10 25	..	..	..	114 0 0	149 13 1	
		{ 1892-93 ..	433	5,760 16	850 20	12	637 14 0	12 17	..	..	..	108 0 0	172 6 2	
		{ 1893-94 ..	519	4,224 39	646 0	12	484 8 0	12 58	..	..	..	114 0 0	192 10 1	
		{ 1892-93 ..	760	7,093 36	909 25	12	682 3 6	10 65	..	..	..	108 0 0	169 11 10	
Calicut.	Madakara.	{ 1892-93 ..	635	5,121 13	707 25	12	530 12 10	11 37	..	..	..	120 0 0	192 14 0	
		{ 1893-94 ..	570	6,309 34	800 30	12	600 9 0	10 44	..	..	..	108 0 0	148 9 4	
		{ 1892-93 ..	364	3,694 0	301 25	12	376 3 6	11 17	..	..	..	114 0 0	195 12 2	
		{ 1893-94 ..	2,152	24,433 34	3,298 35	1 R	3,298 14 0	11 10	..	..	..	180 0 0	432 2 4	
		{ 1892-93 ..	1,742	14,130 27	1,757 15	1 R	1,632 7 0	10 23	..	..	..	154 9 9	359 15 0	
Telli-cherry.	Belahapatam.	{ 1892-93 ..	884	8,106 24	1,524 20	1 R	1,524 8 0	15 47	..	..	..	183 3 7	343 3 7	
		{ 1893-94 ..	884	6,178 18	817 30	1 R	683 0 0	10 88	..	..	..	155 6 2	361 6 4	
		{ 1892-93 ..	1,321	5,649 16 1/2	693 0	1 R	693 0 0	10 09	..	..	..	180 0 0	343 3 7	
		{ 1893-94 ..	1,502	5,982 31	756 30	1 R	684 3 0	10 40	..	..	..	155 6 2	361 6 4	
		{ 1892-93 ..	6,061	35,898 5	4,519 25	1 R	4,519 10 0	10 35	..	..	..	815 8 0	395 11 5	
Telli-cherry.	Belahapatam.	{ 1892-93 ..	8,798	40,782 35	5,091 20	1 R	4,061 9 0	10 27	..	..	..	754 6 7	827 10 8	
		{ 1893-94 ..	8,773	62,653 11	8,062 15	1 R	8,062 6 0	10 67	..	..	..	764 6 7	827 10 8	
		{ 1892-93 ..	11,735	104,225 33	13,707 30	1 R	12,034 7 6	11 82	..	..	..	1,061 8 8	1,440 5 3	
		{ 1893-94 ..	1,241	7,057 30	961 25	1 R	961 10 0	11 21	..	..	..	911 9 7	2,450 8 8	
		{ 1892-93 ..	1,928	12,469 20	1,718 10	1 R	1,518 1 0	11 34	..	..	..	269 10 1	503 4 10	

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—*cont.*

Sub-Division.	Circle.	Yard.	Number of appli- cations 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.	LB.	Buildings.			Establishment.	Contingencies.	Total.
									Repairs.		Repairs.			
									New works.	Repairs.				
Calicut—cont.	Calicut	1893-94 ..	2,916	18,408 33	2,298 5	1 R	2,298 2 0	10-27	..	..	259 1 7	298 2 8	557 4 3	
		1892-93 ..	3,259	24,726 30	3,108 25	1 R	2,769 8 0	10-34	..	..	176 0 5	465 5 11	641 6 4	
		1893-94 ..	4,768	36,642 36	4,376 30	1 R	4,376 12 0	9-77	..	..	1,079 6 11	684 4 0	1,773 10 8	
		1892-93 ..	5,659	40,726 33	5,199 25	1 R	4,812 10 6	10-60	..	..	571 0 0	1,091 0 8	1,662 0 8	
		1893-94 ..	1,145	7,068 33	1,031 0	1 R	1,031 0 0	13-00	..	..	182 12 0	133 15 7	316 11 7	
		1892-93 ..	1,049	7,068 33	1,031 0	1 R	1,031 0 0	13-00	..	..	182 12 0	133 15 7	316 11 7	
		1893-94 ..	2,708	11,228 2	1,452 4	1 R	1,452 4 0	10-64	..	..	249 12 0	123 6 8	373 2 6	
		1892-93 ..	2,629	8,910 19	1,229 10	1 R	1,066 13 6	11-35	..	..	179 11 5	355 10 11	1,022 9 2	
		1893-94 ..	6,093	33,706 9	4,868 10	1 R	4,868 2 6	10-93	..	..	789 16 0	297 8 2	1,446 9 2	
		1892-93 ..	8,132	34,673 32	4,432 10	1 R	4,898 2 6	10-93	..	..	789 16 0	297 8 2	1,446 9 2	
Calicut—cont.	Calicut	1893-94 ..	3,376	18,116 19	2,627 20	1 R	2,627 8 0	11-48	..	..	122 3 2	213 11 0	335 13 0	
		1892-93 ..	2,193	18,116 19	2,025 15	1 R	1,883 2 0	10-93	..	..	122 3 2	213 11 0	335 13 0	
		1893-94 ..	2,101	9,980 30	1,461 0	1 R	1,461 0 0	10-83	..	..	122 3 2	213 11 0	335 13 0	
		1892-93 ..	2,274	12,392 2	1,893 22	1 R	1,893 2 0	10-83	..	..	122 3 2	213 11 0	335 13 0	
		1893-94 ..	2,274	12,392 2	1,893 22	1 R	1,893 2 0	10-83	..	..	122 3 2	213 11 0	335 13 0	
		1892-93 ..	3,893	69,453 38	6,166 6	1 R	6,166 6 0	11-97	..	..	176 8 10	313 10 6	490 3 4	
		1893-94 ..	3,893	69,453 38	6,166 6	1 R	6,166 6 0	11-97	..	..	176 8 10	313 10 6	490 3 4	
		1892-93 ..	10,017	104,516 28	13,482 20	1 R	13,482 8 0	10-61	..	..	910 0 0	1,182 1 0	2,092 1 0	
		1893-94 ..	18,649	104,516 28	13,482 20	1 R	13,482 8 0	10-61	..	..	910 0 0	1,182 1 0	2,092 1 0	
		1892-93 ..	15,079	104,516 28	13,482 20	1 R	13,482 8 0	10-61	..	..	910 0 0	1,182 1 0	2,092 1 0	
Ponnani.	Ponnani	1893-94 ..	2,117	20,693 31	3,267 20	1 R	3,267 20 0	12-84	..	..	604 0 0	265 1 1	869 1 1	
		1892-93 ..	1,523	19,183 36	2,774 0	1 R	2,774 0 0	12-84	..	..	604 0 0	265 1 1	869 1 1	
		1893-94 ..	1,865	19,183 36	2,774 0	1 R	2,774 0 0	12-84	..	..	604 0 0	265 1 1	869 1 1	
		1892-93 ..	2,183	17,544 36	2,466 10	1 R	2,466 10 0	11-98	..	..	504 0 0	140 10 2	644 10 2	
		1893-94 ..	3,832	37,117 20	5,269 35	1 R	5,269 35 0	12-77	..	..	290 11 1	127 6 11	418 2 10	
		1892-93 ..	2,358	15,019 26	5,309 35	1 R	5,309 35 0	11-77	..	..	180 9 3	679 15 5	1,068 5 7	
		1893-94 ..	2,699	14,756 29	1,895 5	1 R	1,895 5 0	11-77	..	..	100 8 6	1,114 9 9	612 8 6	
		1892-93 ..	3,515	12,753 35	1,595 25	1 R	1,595 25 0	10-56	..	..	288 13 5	157 12 9	446 10 2	
		1893-94 ..	2,498	20,800 29	2,540 0	1 R	2,540 0 0	10-34	..	..	241 1 9	126 5 6	367 7 3	
		1892-93 ..	3,113	20,308 3	2,674 35	1 R	2,674 35 0	10-34	..	..	165 14 8	97 4 0	263 2 8	
Ponnani.	Ponnani	1893-94 ..	3,334	19,512 2	2,748 35	1 R	2,748 35 0	11-59	..	..	160 4 10	284 13 0	706 13 0	
		1892-93 ..	3,958	18,073 33	2,642 25	1 R	2,642 25 0	11-93	..	..	461 1 0	461 1 0	611 5 10	
		1893-94 ..	4,387	19,461 11	2,762 0	1 R	2,762 0 0	12-07	..	..	587 6 8	207 8 5	794 15 1	
		1892-93 ..	4,284	19,667 35	2,724 15	1 R	2,724 15 0	11-89	..	..	315 14 6	315 14 6	608 7 4	
		1893-94 ..	1,764	14,615 38	1,890 35	1 R	1,890 35 0	11-39	..	..	431 1 4	144 8 3	575 9 7	
Ponnani.	Ponnani	1893-94 ..	2,109	17,931 37	2,553 30	1 R	2,553 30 0	10-80	..	..	157 1 11	285 15 0	725 4 8	
		1892-93 ..	2,109	17,931 37	2,553 30	1 R	2,553 30 0	10-80	..	..	157 1 11	285 15 0	725 4 8	

APPENDIX O—concluded.
Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—concluded.

Sub-Division.	Circle.	Yard.	Number of appli- cations 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.					Total.		
									Buildings.		Establishment.	Contingencies.				
									New works.	Repairs.						
Calicut Ponnani —cont.		Puthu Ponnani { 1893-94 .. 1892-93 .. Vadanapalli { 1893-94 .. 1892-93 .. Cochin .. { 1893-94 .. 1892-93 .. Mannankannu { 1893-94 .. 1892-93 .. Pay. of Asst- tant Inspec- tor and his orderlies. { 1893-94 .. 1892-93 .. Total .. { 1893-94 .. 1892-93 .. Total, Madras Presidency. { 1893-94 .. 1892-93 ..	2,711 4,605 2,671 3,724 218 165 1,936 1,781	MDS. S. 14,967 39 16,423 36½ 16,174 9 20,896 15 1,896 35 2,019 0 11,076 22 8,553 8	MDS. S. 1,973 0 2,125 35 2,361 30 2,984 20 308 15 310 0 1,303 10 1,040 5	AS. 1 R 1 R 1 R 1 R 1 R 1 R 1 R	RS. A. P. 1,973 0 0 2,125 35 0 2,361 12 0 2,984 8 6 308 6 0 306 4 6 1,303 4 0 999 15 6	LBs. 10-84 10-65 11-50 11-75 13-37 12-63 9-68 10-00	RS. A. P.	RS. A. P.	RS. A. P. 339 1 11 142 9 8 244 10 1 179 12 5 378 15 1 151 1 1 143 12 0 143 1 7 84 0 0	RS. A. P. 111 3 7 85 11 0 239 9 11 273 14 7 83 12 0 87 7 9 185 12 6 185 12 6 124 8 0	RS. A. P.	1,468 12 0	25,937 4 4 25,186 5 0 21,990 15 1 15,698 10 3 29,171 8 11 24,730 9 5 15,698 10 3 21,990 15 1	48,090 1 9 48,151 5 10

APPENDIX P.
Statement showing the Landed Property acquired by the officers of the Madras Salt and Abkari Department above the grade of Petty Officers and Peons in the year 1893-94.

Sub-Division, &c.	Name.	Rank.	RYOTWARI LAND.		ZEMINDARI LAND.		INAM LAND.		TOTAL.		Remarks.*
			Area.	Assessment payable to Government.	Area.	Assessment payable to Government.	Area.	Quit-rent payable to Government or Zemindar.	Area.	Revenue.	
1	2	3	4	5	6	7	8	9	10	11	12
Chattrapur	P. Venkata Subbiah	Acting Assistant Inspector, Manipalpetam Circle.	ACS. 11-06	RS. A. P. 35 5 1	ACS. ..	RS. A. P. ..	ACS. ..	RS. A. P. ..	ACS. 11-06	RS. A. P. 35 5 1	Acquired by purchase.
Chicacole	K. Gangadhar Sastri	Sub-Inspector, 5th Grade, Bobbili Circle.	{	..	..	..	..	..	..	..	Acquired two house-sites of 2400 and 378 square yards, respectively. Possessee only ½ share in the former site. Possessee only ½ share.
Masulipetam.	D. V. Subbaraya Sastri.	Sub-Inspector, 4th Grade, Vinukonda Circle.	65-69	34 15 0	1-06	1 12 4	3-05	..	1-06	1 12 4	..
	K. Venkata Subbaya.	Do.	15-66	79 11 0	14-75	1 15 1	9-96	42 13 0	25-52	128 8 0	..
	R. Krishnasami Iyengar.	Head Clerk, Assistant Commissioner's Office.	..	..	..	..	..	..	14-75	1 15 1	..
Chingleput.	K. Muthusami Iyer	4th Clerk, Assistant Commissioner's Office.	About 13-00	96 1 0	..	..	..	..	13-00	96 1 0	The land was purchased under mortgage on 12th June 1893 from the produce of his other lands and the savings effected from his pay.
Arcoot	C. Srinivasa Iyengar	5th Clerk, Assistant Commissioner's Office.	..	..	..	..	4-55	8 14 0	4-55	8 14 0	Inherited.
	J. Ramiah	Sub-Inspector, 3rd Grade, Bellary Circle.	8-23	26 10 0	..	..	..	..	8-23	26 10 0	A portion of this property stands in the name of his uncle, and the remainder in his own name and in that of his brother.
	K. H. Rama Rao	Sub-Inspector, 5th Grade, Vellore Circle.	{ 1-05 1-01	{ 3 5 0 6 1 0	..	..	..	..	{ 1-05 1-01	{ 3 5 0 6 1 0	By purchase.
Negapatam	K. V. Ramasami Iyer	2nd Clerk, Negapatam Circle.	1-10	11 8 0	..	..	..	..	1-10	11 8 0	By inheritance.
Timnevelly.	V. Ramakrishna Iyer	Sub-Inspector, 4th Grade, Kanyakumari Circle.	7-32	166 2 0	..	..	..	..	7-32	166 2 0	Acquired by mortgage a house with a site of 7,600 square feet.
	P. S. Saminatha Pillai.	Sub-Inspector, 1st Grade, Madurai Circle.	..	..	..	..	..	..	..	..	Acquired by mortgage.
	S. Vairavanatha Pillai.	Acting Head Clerk, Assistant Commissioner's Office.	0-96	16 12 0	..	..	..	..	..	..	By mortgage.
Erode	P. T. Ramaswamiah	Sub-Inspector, 3rd Grade, Coimbatore Circle.	..	..	..	..	3-74	17 13 0	3-74	17 13 0	By mortgage for two years only.
Oallout	P. Achuta Menon	Sub-Inspector, 3rd Grade, Palghat Circle.	11-44	18 3 0	..	..	..	..	11-44	18 3 0	The lands were acquired in August and October 1893 and stand partly in his own name and partly in that of his brother-in-law.
		Total ..	136-41	498 9 1	15-61	3 11 5	37-80	71 4 0	190-02	568 8 6	By purchase.

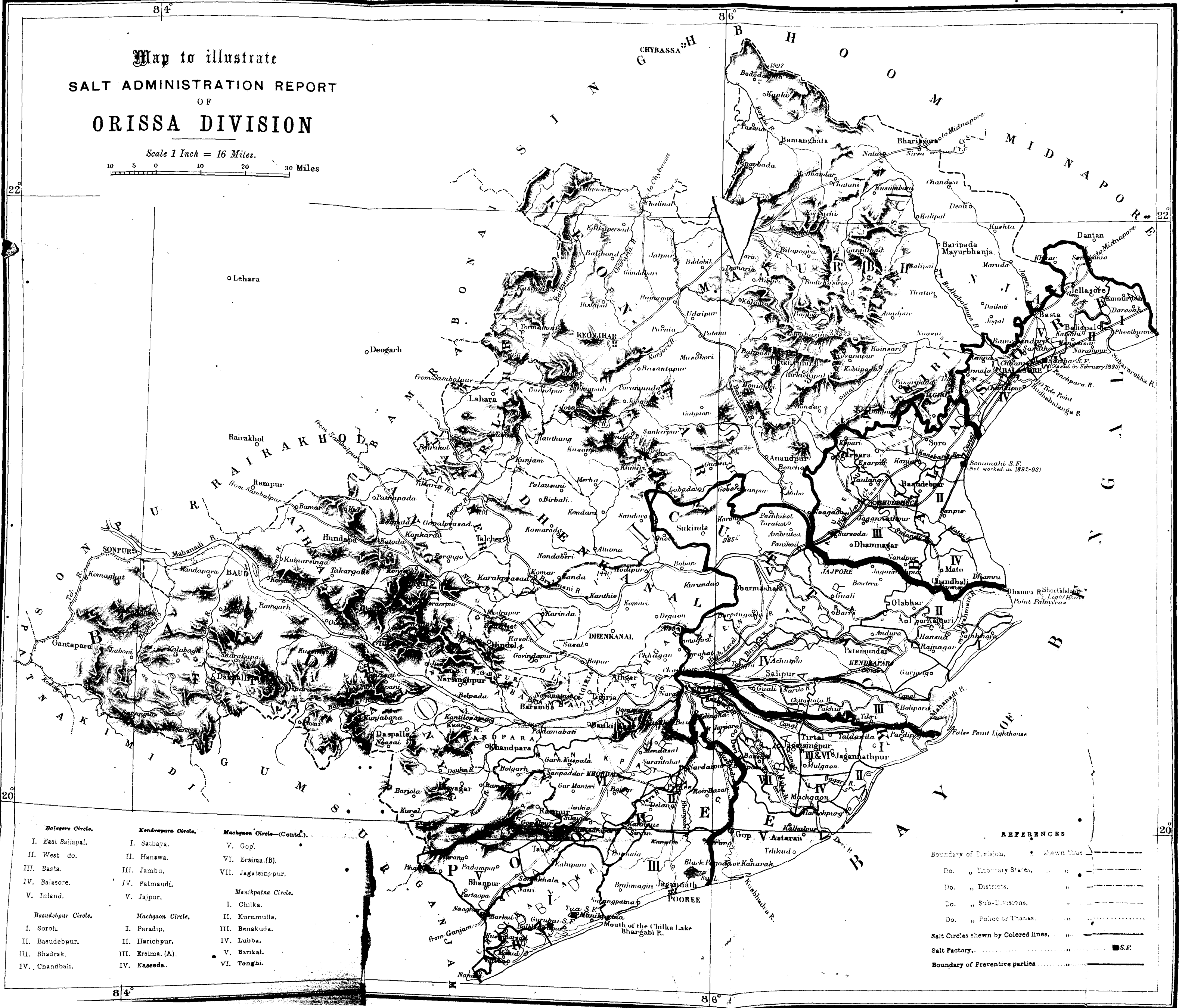
* 1-50 acres Nujah; 15-00 acres Punjah.

SPECIAL APPENDIX.

**SALT ADMINISTRATION REPORT FOR ORISSA
FOR 1893-94.**

Map to illustrate SALT ADMINISTRATION REPORT OF ORISSA DIVISION

Scale 1 Inch = 16 Miles.
10 5 0 10 20 30 Miles



- | | | |
|---------------------------|---------------------------|----------------------------------|
| Balasore Circle. | Kendrapara Circle. | Machgaon Circle—(Contd.). |
| I. East Balasore. | I. Satbaya. | V. Gop. |
| II. West do. | II. Hanswa. | VI. Ersima (B). |
| III. Basta. | III. Jambua. | VII. Jagatsingpur. |
| IV. Balasore. | IV. Patmaudi. | |
| V. Inland. | V. Jajpur. | Manikpatna Circle. |
| | | I. Chika. |
| Basudebpur Circle. | Machgaon Circle. | II. Kurnmulla. |
| I. Soroh. | I. Paradip. | III. Benakuda. |
| II. Basudebpur. | II. Harichpur. | IV. Lubba. |
| III. Bhadrak. | III. Ersima (A). | V. Barikal. |
| IV. Chandbali. | IV. Kaseeda. | VI. Tongbi. |

- REFERENCES**
- Boundary of Division. shown thus
 - Do. " Tributary States.
 - Do. " Districts.
 - Do. " Sub-Divisions.
 - Do. " Police or Thana.
 - Salt Circles shown by Colored lines.
 - Salt Factory. S.F.
 - Boundary of Preventive parties.

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—cont.

Sub-Division.	Circle.	Yard.	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.						Total.
									Buildings.		Establishment.	Contingencies.			
									New works.	Repairs.					
Nellore.	Kannapatti.	{ 1893-94 ..	114	60 14	5 38	8	RS. A. P. 3 2 6	LB. 9-72	RS. A. P. ..	RS. A. P. ..	RS. A. P. 146 14 0	RS. A. P. 2 15 4	RS. A. P. 149 13 4		
		{ 1892-93 ..	305	195 34	23 18	8	11 15 1	9-85	..	..	129 13 11	9 0 5	138 14 4		
		{ 1893-94 ..	36	6 17	0 30	8	0 6 0	9-90	30 0 0	..	137 14 6	3 7 1	171 5 7		
		{ 1892-93 ..	389	96 10	12 15	8	6 3 4	10-58	..	..	126 5 8	45 4 7	181 10 3		
		{ 1893-94 ..	519	1,093 22	135 17	8	68 5 4	10-19	..	..	138 3 5	17 5 2	155 8 7		
	Iskápalle.	{ 1892-93 ..	43	1,742 36	210 25	8	105 10 1	9-94	25 0 0	..	114 9 3	15 6 9	155 8 7		
		{ 1893-94 ..	43	1,35 27	16 34	8	8 7 4	10-14	..	..	149 0 8	4 1 10	192 2 3		
		{ 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		
		{ 1893-94 ..	309	812 21	99 7	8	49 14 7	10-05	37 12 7	30 12 0	131 12 11	9 5 10	209 11 4		
		{ 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		
Krishnapattanam.	{ 1893-94 ..	451	788 13	95 9	8	48 4 1	9-93	115 10 7	..	134 15 6	7 12 10	258 6 11			
	{ 1892-93 ..	263	300 16	31 30	8	15 12 11	8-69	118 11 9	2 0 6	143 12 10	19 2 4	164 15 2			
	{ 1893-94 ..	356	659 6	77 15	8	38 13 3	10-11	40 5 0	65 15 7	135 1 7	11 5 7	285 2 11			
	{ 1892-93 ..	584	1,573 22	179 35	8	90 1 7	9-40	..	..	142 1 0	17 6 11	159 9 11			
	{ 1893-94 ..	489	836 29	105 7	8	52 15 1	10-46	..	..	137 11 4	13 0 6	247 6 5			
Chingleput.	{ 1893-94 ..	502	1,089 32	130 0	8	65 2 8	9-99	..	..	141 11 10	12 1 2	163 4 9			
	{ 1892-93 ..	716	1,541 38	195 39	8	99 0 6	10-45	..	..	136 7 8	10 13 6	163 4 9			
	{ 1893-94 ..	695	2,600 22	208 3	8	153 3 2	9-88	42 15 6	39 12 0	131 13 8	16 5 6	187 15 2			
	{ 1892-93 ..	1,662	3,280 56	397 2	8	201 8 0	9-82	42 15 6	24 0 0	126 1 7	153 3 1	325 4 2			
	{ 1893-94 ..	1,631	4,865 0	574 29	8	258 6 8	9-84	..	..	136 4 1	20 14 6	181 2 7			
Vayalur.	{ 1892-93 ..	2,045	4,456 0	541 11	8	271 7 7	9-99	40 0 0	2 0 0	112 3 2	46 4 2	230 7 4			
	{ 1893-94 ..	6,071	12,360 8	1,523 25	..	770 8 0	10-14	312 7 11	206 7 7	1,505 2 8	117 13 8	2,141 15 10			
	{ 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			
	{ 1893-94 ..	1,665	4,862 19	643 32	6	244 4 1	10-87	..	11 11 7	142 13 6	44 3 4	198 12 4			
	{ 1892-93 ..	1,817	6,178 25	790 38	6	365 14 7	10-53	..	10 0 5	142 13 6	44 3 4	197 5 2			
Tada.	{ 1893-94 ..	3,638	7,893 18	1,153 9	6	324 14 5	11-05	..	6 6 11	136 10 0	47 5 8	189 6 7			
	{ 1892-93 ..	2,431	6,357 17	853 35	6	324 14 5	11-05	..	12 1 2	142 13 6	33 12 3	188 10 10			
	{ 1893-94 ..	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			
	{ 1892-93 ..	2,664	4,195 31	598 19	6	228 11 8	11-73	..	45 9 6	179 15 11	82 15 8	308 9 1			
	{ 1893-94 ..	2,109	3,537 27	450 25	6	171 11 6	10-48	..	..	172 11 10	59 13 3	232 9 1			
Vayalur.	{ 1892-93 ..	5,899	9,874 8	1,283 31	6	438 1 1	10-69	32 0 6	..	257 7 10	94 15 7	384 7 11			
	{ 1893-94 ..	5,432	5,911 22	770 10	6	399 0 11	10-72	30 0 0	..	246 15 6	75 10 7	322 10 1			
	{ 1892-93 ..	4,862	7,961 39	939 23	6	377 11 9	10-34	55 0 0	61 9 9	201 14 3	72 11 1	391 3 1			
	{ 1893-94 ..	1,068	2,967 32	397 6	6	149 10 11	11-01	..	28 10 4	108 0 0	87 5 4	223 15 8			
	{ 1892-93 ..	1,637	4,564 25	561 34	6	212 3 9	10-12	..	..	126 4 6	112 6 1	237 10 6			

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—cont.

Sub-Division.	Circle.	Yard.	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.					Total.
									Buildings.		Establishment.	Contingencies.		
									New works.	Repairs.				
Covelong.	Merkanam.	Sadras ..	{ 1893-94 1892-93 .. 1893-94 ..	2,357 3,617 2,898 39	356 21 714 33 6	6	138 6 3	10-11 9-75 ..	..	10 0 0 23 0 0 ..	134 9 10 144 0 0 ..	7 7 10 20 13 2 ..	152 1 8 187 13 2 ..	
		Mudaliarkuppam ..	{ 1893-94 1892-93 .. 1893-94 ..	689	1,450 35	8	84 2 0	9-54	..	..	133 11 10	2 14 0	136 9 10	
		Merkanam ..	{ 1893-94 1892-93 .. 1893-94 ..	446	1,638 3	8	97 13 0	9-82	..	..	120 0 0	8 4 0	128 4 0	
		Karpanikuppam ..	{ 1893-94 1892-93 .. 1893-94 ..	267	549 4	8	29 14 0	8-95	..	..	98 12 0	2 4 0	101 0 0	
		Kunnimedu ..	{ 1893-94 1892-93 .. 1893-94 ..	963	737 2	8	59 2 0	13-20	..	..	112 0 0	7 6 0	119 6 0	
		Anumanthai ..	{ 1893-94 1892-93 .. 1893-94 ..	781	1,740 7	8	105 2 5	9-91	..	0 9 6	144 0 0	12 8 0	157 1 6	
		Kadapakkam ..	{ 1893-94 1892-93 .. 1893-94 ..	961	1,650 11	8	42 9 1	10-77	..	..	147 10 3	18 0 0	177 2 3	
			{ 1893-94 1892-93 .. 1893-94 ..	1,016	2,078 15	6	122 3 0	9-61	..	12 0 0	144 0 0	15 5 8	171 5 8	
			{ 1893-94 1892-93 .. 1893-94 ..	34	176 14	8	10 8 1	9-85	..	..	147 13 1		0 4 0	148 1 1
				Total ..	{ 1893-94 1892-93 .. 1893-94 ..	27,952 27,741 58,756 7	6,305 4 7,583 18 ..	..	2,466 5 4 2,554 13 8 ..	10-86 10-62 ..	32 0 6 380 7 4 ..	130 10 6 113 4 3 ..	1,643 9 4 1,819 1 10 ..	498 11 7 637 8 2 ..	2,304 15 11 2,850 5 7 ..
Negapattam.	Cuddalore.	Fort St. David ..	{ 1893-94 1892-93 .. 1893-94 ..	45	38 8	8	2 2 3	8-29	..	..	108 0 0	17 14 10	125 14 10	
		Killalpatnacheri ..	{ 1893-94 1892-93 .. 1893-94 ..	670	1,531 32	8	86 12 3	9-23	..	9 0 0	148 3 2	50 14 2	199 1 4	
		Nedavasal ..	{ 1893-94 1892-93 .. 1893-94 ..	1,574	2,585 29	8	146 14 0	9-34	..	5 8 3	177 8 4	103 10 11	281 3 3	
		Tranquebar ..	{ 1893-94 1892-93 .. 1893-94 ..	398	2,428 10	8	163 12 0	11-09	..	10 7 6	138 0 0	60 4 4	203 12 7	
			{ 1893-94 1892-93 .. 1893-94 ..	779	2,729 33	8	188 15 1	11-39	..	7 8 0	135 0 0	56 15 0	202 6 6	
			{ 1893-94 1892-93 .. 1893-94 ..	973	3,297 8	8	200 6 0	10-00	..	25 0 0	150 0 0	26 0 0	183 8 0	
			{ 1893-94 1892-93 .. 1893-94 ..	1,194	3,983 22	8	253 5 0	10-46	..	..	156 3 0	143 5 10	324 8 10	
			{ 1893-94 1892-93 .. 1893-94 ..	1,342	1,970 19	10	138 14 6	9-28	..	..	130 0 0	25 2 0	145 2 0	
			{ 1893-94 1892-93 .. 1893-94 ..	1,018	1,996 6	8	40 8 6	9-18	..	..	130 0 0	29 14 0	159 14 0	
			{ 1893-94 1892-93 .. 1893-94 ..	911	737 29	8	38 15 2	8-75 .. ..	..	..	.. .. ..	28 14 5	28 14 5	
Végaraniyam.	Arcoth Thorai ..	{ 1893-94 1892-93 .. 1893-94 ..	626	711 25	8	38 15 2	9-00	..	14 11 0	151 15 2	49 14 8	209 5 10		
		{ 1893-94 1892-93 .. 1893-94 ..	2,392	2,336 19	8	174 10 3	12-50	..	7 8 0	138 12 10	46 2 1	199 4 11		
		{ 1893-94 1892-93 .. 1893-94 ..	1,715	1,913 35	8	168 10 10	14-22	..	14 6 0	138 12 10	32 12 2	207 5 10		
		{ 1893-94 1892-93 .. 1893-94 ..	749	1,524 8	8	123 0 11	13-15	..	10 0 0	164 9 8	32 12 2	207 5 10		
Adirampattanam.		{ 1893-94 1892-93 .. 1893-94 ..	562	1,119 23	8	107 3 6	15-66	..	14 15 0	138 12 10	26 7 1	180 2 11		
		{ 1893-94 1892-93 .. 1893-94 ..	1,564	9,335 19	8	739 1 11	13-02	..	..	171 9 7	139 0 3	310 9 10		
		Muttupet ..	{ 1893-94 1892-93 .. 1893-94 ..	1,477 35 1,520 16 1,583	8 8 8	8	760 10 3	12-41 .. ..	.. .. ..	166 1 0	136 14 1	302 15 1		

ADMINISTRATION REPORT OF THE SALT DEPARTMENT, ORISSA, FOR 1893-94.

PART I.—ADMINISTRATION.

A.—Personnel of the Department.

The Honorable Mr. C. S. Crole, Second Member of the Board of Revenue, Madras, who acted as First Member from the 5th April 1893, continued to be in charge of the administration of the Salt Revenue in Orissa up to the 28th June 1893 when he proceeded on three months' privilege leave. The changes in the *personnel* of the Commissioner since then have been as shown below :—

Name.	Rank.	From	To	Remarks.
Hon'ble Mr. E. Gibson ..	Acting 2nd Member up to 11th July 1893 and Acting 3rd Member thereafter.	29th June 1893.	30th August 1893.	Acted as Commissioner of Salt, Abkari and Separate Revenue in addition to his duties as Commissioner of Revenue Settlement, Land Records and Agriculture.
" " A. T. Arundel.	Acting 4th Member..	31st August 1893.	2nd October 1893.	Acted as Separate Revenue Commissioner, without prejudice to his duties as Land Revenue Commissioner.
" " C. S. Crole ..	Acting 1st Member ..	3rd October 1893.	19th December 1893.	Was transferred from 20th December 1893, as Land Revenue Commissioner.
" " E. Gibson ..	Acting 3rd Member ..	20th December 1893.	8th January 1894.	
" " A. T. Arundel.	4th Member of the Board of Revenue and Acting 3rd Member.	9th January 1894.	31st March 1894.	

2. M.R.Ry. Rao Bahadur R. Dharma Rao Nayudu was the Deputy Commissioner, Northern Division, throughout the year.

3. Mr. R. W. Kite was in charge of the Balasore Sub-division up to 1st January 1894, when he was succeeded by Mr. S. G. L. Platts who continued to be in charge to the end of the year. Mr. J. W. Simpson acted as Assistant Commissioner, Chatrapur Sub-division, throughout the year.

B.—Territorial Divisions.

4. There were no alterations during the year under report in the main territorial divisions, the limits of the Sub-Divisions and Circles remaining the same as shown in paragraph 4 of the Administration Report for 1891-92; but the ranges of the preventive parties in the Kendrapara and Machgaon Circles underwent some changes with reference to the additional preventive force sanctioned by the Government of India.

C.—Important Changes.

5. The transfer of the head-quarters of the Machgaon Circle from Baliapatna to Balikuda, sanctioned in December 1892, was not given effect to during the year under report, as quarters for the officers had not been built at the latter place. As, however, Baliapatna was reported to be a very inconvenient station for residence in the hot weather, sanction was accorded in June 1893, to the temporary transfer of the head-quarters to Ersima pending completion of the quarters at Balikuda.

6. As Panchapara, the head-quarters of the Balasore Circle, was reported to be unfit for residence during the rains, permission was granted to the Inspector to move to Balasore for four months every year, viz., from June to September, on the understanding that no additional cost to Government is caused thereby.

PART II.—LEGISLATION.

7. Proposals for the amendment of the Salt Law in force in Orissa (Indian Salt Act XII of 1882), urged in Mr. Meyer's letter, dated 8th June 1892, No. 309, were accepted in principle by the Governor-General in Council as necessary to give the departmental agency the powers which it should possess in order to secure efficient control, but His Excellency was of opinion that the amendment of the Indian Salt Act with a view to adapt it to the circumstances of Orissa, would be objectionable and injudicious, as the provisions of that Act were intended to provide for the purposes of the Salt Administration of Northern India and were specially adapted for administrative control in that part of the country. His Excellency accordingly requested the Bengal Government, with reference to paragraph 11 of its letter, dated 5th December 1884, No. 2015-348, to put forward the reasons, if any, against the original proposal to introduce into Orissa the Madras Salt Act or an Act based upon it. At the instance of the Board of Revenue, Lower Provinces, the Honorable Mr. C. S. Crole expressed his views on the subject (*vide* Mr. Horne's letter No. 528, dated 13th November 1893), and also forwarded a draft bill based on the Madras Salt Act IV of 1889. The matter is still under the consideration of the Bengal authorities.

PART III.—SALT FACTORIES AND DEPÔTS.

8. During the year under report the only two factories in Orissa, viz., Tua and Gurubai, were, as in last year, worked under the system of "direct" manufacture of salt for Government.

9. As reported in paragraph 13 of the Administration Report for 1892-93, the area actually taken up at Tua for manufacture during the season of 1893 was 343·69 acres, which comprised 270 pans, worked by 810 *malangis* (salt manufacturers). The *malangis* came forward willingly to undertake manufacture, received advances at the rate of Rs. 15 per pan, and made a successful beginning. But the season proved exceptionally unfavourable owing to persistent rains and although the *malangis* made an earnest endeavour and were encouraged by the officers of the department, 9,466 maunds only or 35 maunds per pan, were produced. The *malangis* in consequence (as reported in Mr. Horne's letter, dated 13th October 1893, No. 483) became involved in debt to Government and nine of them, with the exception of 17 pan-holders, were able to clear off the amount received as advances. The net amount outstanding against them is Rs. 4,815-12-3, which, it is hoped will be recovered from them this year. During the current season the area under cultivation was increased by 16·25 acres and operations were commenced earlier than usual. The estimated scrapings at this factory up to the middle of May were 37,917 maunds.

10. At Gurubai only 5,956 maunds were produced during the season of 1893 against 20,269 maunds during the previous season, although as many as 264·52 * acres, comprising 295 pans were taken up for manufacture by 885 *malangis*. The large decrease is due to

Season A.C.B.
1893 343·69
1894 359·94

Progress of manufacture at Gurubai.
* Revised figure.

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—cont.

Sub-Division.	Circle.	Yard.	Number of appli- cations 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.				Total.	
									Buildings.		Establishment.	Contingencies.		
									New works.	Repairs.				
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Calinga- patam —cont.	Kottarevu	{ 1893-94 ..	764	1,304 13	115 1	8	59 9 11	7-25	142 14 3	6 14 0	149 12 3	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1892-93 ..	862	1,747 16	123 33	8	77 11 0	7-24	135 15 5	160 2 5 0	160 2 5 0			
		{ 1893-94 ..	1,765	4,593 15	442 18	6	167 13 0	7-92	156 0 0	141 3 9	313 3 9			
		{ 1892-93 ..	1,570	6,801 18	612 4	6	230 4 5	7-40	15 0 0	261 0 8	430 1 8			
		{ 1893-94 ..	1,266	2,788 27	268 3	8	174 14 7	8-79	138 9 7	15 9 10	154 3 5			
		{ 1892-93 ..	1,327	5,765 20	372 3	8	251 14 9	8-16	142 1 0	40 5 4	204 0 4			
		{ 1893-94 ..	944	2,054 23	209 32	8	106 2 6	8-40	134 3 11	15 7 6	161 11 5			
		{ 1892-93 ..	693	4,177 13	477 53	8	208 15 3	8-23	12 0 0	16 4 0	168 2 7			
		{ 1893-94 ..	1,362	1,176 8	162 5	8	63 9 9	11-35	4 7 0	127 2 7	137 13 7			
		{ 1892-93 ..	1,013	2,468 22	256 10	8	119 13 2	8-54	118 0 0	10 12 0	128 12 0			
Konada	Santapalli	{ 1893-94 ..	1,581	2,412 24	153 24	8	79 10 0	10-42	130 7 3	19 3 0	174 7 3	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1892-93 ..	1,368	2,013 31	220 6	8	110 10 3	8-99	138 0 0	15 0 0	153 0 0			
		{ 1893-94 ..	4,640	8,287 0	862 33	8	437 1 2	8-56	128 14 5	122 1 4	293 10 9			
		{ 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			
		{ 1893-94 ..	1,738	1,896 24	215 31	8	110 14 6	9-36	115 5 8	76 15 11	204 0 7			
		{ 1892-93 ..	2,502	4,404 27	494 9	8	234 10 11	9-23	115 0 2	187 13 2	187 13 2			
		{ 1893-94 ..	1,832	2,486 38	273 31	8	139 4 10	9-06	109 5 8	76 5 7	195 11 3			
		{ 1892-93 ..	1,766	3,700 4	404 28	8	172 8 1	9-00	130 10 4	126 6 3	265 0 7			
		{ 1893-94 ..	8,060	9,650 22	1,105 0	8	566 2 8	9-42	10 0 0	144 3 2	280 1 2			
		{ 1892-93 ..	7,362	12,035 9	1,357 25	8	687 15 11	9-28	125 14 2	179 1 8	392 8 6			
Karasa	Lawson's Bay	{ 1893-94 ..	1,544	1,749 1	185 17	8	94 14 0	8-72	130 10 4	143 3 6	172 3 9	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1892-93 ..	2,673	3,449 14	367 5	8	174 7 8	8-75	149 12 0	92 7 9	153 12 5			
		{ 1893-94 ..	4,519	6,538 18	621 11	6	311 5 2	9-22	51 14 5	41 14 0	168 6 1			
		{ 1892-93 ..	2,328	8,943 38	827 17	8	231 11 5	9-21	132 9 2	91 1 6	168 0 11			
		{ 1893-94 ..	1,876	2,025 3	183 2	8	94 15 7	7-45	140 8 4	33 13 0	174 6 4			
		{ 1892-93 ..	813	2,315 8	249 11	8	124 11 5	8-82	110 9 6	36 8 0	141 1 8			
		{ 1893-94 ..	1,976	1,991 5	177 28	8	93 4 3	7-16	135 3 2	43 1 0	163 4 2			
		{ 1892-93 ..	2,899	4,212 0	384 21	8	50 14 6	7-33	132 0 0	96 9 6	240 15 9			
		{ 1893-94 ..	2,192	1,408 17	125 18	6	88 10 7	7-15	144 6 3	3 8 0	135 14 0			
		{ 1892-93 ..	2,237	1,845 18	160 16	6	89 7 5	8-59	125 8 2	3 8 0	90 3 2			
Polava- ram.	Razipeta	{ 1893-94 ..	1,219	699 25	73 3	8	33 12 5	8-04	64 3 0	6 0 0	48 11 5	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1892-93 ..	1,646	1,402 31	137 6	8	85 12 3	7-87	35 12 5	12 15 0	90 3 2			
		{ 1893-94 ..	1,783	1,434 20	137 9	10	117 4 3	7-23	130 0 6	21 10 0	151 10 6			
Chitacole-cont.	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	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1893-94 ..	54,790	83,693 6	8,208 21	..	4,175 1 0	8-07	131 10 0	1,094 3 0	4,175 12 6			
Chitacole-cont.	Total	{ 1892-93 ..	53,168	108,855 37	10,911 1	..	5,346 1 4	8-24	96 8 6	1,331 5 8	4,231 12 10	RS. A. P.	RS. A. P.	RS. A. P.
		{ 1893-94 ..	54,790	83,693 6	8,208 21	..	4,175 1 0	8-07	131 10 0	1,094 3 0	4,175 12 6			

APPENDIX O—cont.
Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94—cont.

Sub-Division.	Circle.	Yard.	Number of appli- cations 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.				Total.									
									Buildings.		Establishment.	Contingencies.										
									New works.	Repairs.												
Coastal.	Pondicherry.	{ Konappapeta Uppada Godurugunta Coringa Gandimoga Pandi Narasapur Mogaturru Anterveli Total	1893-94 ..	MDS. 3,293	S. 9,473	2	MDS. 8.	AS. 10	RS. 767	A. P. 4	3	LB. 10-62	RS. 165	A. P. 1	7	RS. 364	A. P. 9	7	RS. 549	A. P. 11	2	
			1892-93 ..	3,450	8,479	21	1,011	20	10	600	0	7	9-81	132	13	0	231	5	8	334	9	8
			1893-94 ..	5,568	18,100	16	2,145	10	10	1,340	12	6	9-75	213	9	0	338	15	2	563	5	0
			1892-93 ..	6,740	21,460	21	2,679	19	10	1,613	15	3	10-27	171	6	10	476	5	8	687	12	6
			1893-94 ..	963	3,076	10	434	20	8	217	4	1	11-62	162	0	0	64	0	8	226	0	8
			1892-93 ..	1,864	5,561	5	755	15	8	377	12	6	11-17	134	6	9	94	2	0	228	7	1
			1893-94 ..	1,761	1,942	36	310	27	10	194	2	9	13-15	162	0	0	38	5	1	200	5	1
			1892-93 ..	1,686	1,692	33	281	0	10	168	14	1	13-65	139	8	0	25	2	10	164	10	10
			1893-94 ..	1,826	2,104	13	324	6	10	202	9	6	12-67	162	0	0	65	0	3	237	0	3
			1892-93 ..	1,620	2,453	37	356	30	11	212	12	10	11-96	138	0	0	135	0	1	273	0	1
Coastal.	Rajahmundry.	{ Pandi Narasapur Mogaturru Anterveli Total	1893-94 ..	225	367	14	47	20	14	41	9	11	10-63	57	0	0	7	11	0	64	11	0
			1892-93 ..	896	800	15	132	20	14	107	3	2	12-59	141	1	7	14	10	0	183	11	7
			1893-94 ..	1,016	486	36	69	27	8	37	2	4	13-12	144	0	0	8	13	6	162	13	6
			1892-93 ..	823	335	25	53	11	8	23	5	7	13-06	144	0	0	64	5	11	220	3	7
			1893-94 ..	3,605	1,762	13	269	16	8	142	10	11	12-57	144	0	0	39	0	6	183	0	6
			1892-93 ..	3,471	1,600	14	234	14	8	124	1	9	11-61	144	0	0	15	2	2	167	2	4
			1893-94 ..	339	131	39	21	17	8	11	8	3	13-40	144	0	0	2	14	6	15	9	4
			1892-93 ..	640	316	33	49	32	8	26	5	6	12-93	133	12	10	11	6	0	145	2	10
			1893-94 ..	18,586	37,394	39	4,834	8	..	2,945	0	6	10-63	1,222	6	3	950	6	3	2,172	12	6
			1892-93 ..	21,190	42,761	4	5,543	32	..	3,259	7	1	10-66	1,279	0	0	1,087	8	4	2,414	6	2
Mangalapuram.	{ Chinnagallapalem Pallipalem Surlagundi Lankavanidibba Nizampetam Kottapalem Total	1893-94 ..	762	441	20	83	29	10	52	5	3	15-60	135	0	11	0	14	11	3	149	12	2
		1892-93 ..	907	661	4	118	15	10	73	15	9	14-73	100	13	10	7	9	9	148	5	7	
		1893-94 ..	16	16	22	4	25	10	2	14	3	22-97	68	6	2	53	5	4	68	6	2	
		1892-93 ..	1,143	1,314	6	270	31	12	205	2	4	16-95	206	2	10	23	1	0	287	8	2	
		1893-94 ..	983	848	8	198	12	12	148	15	8	19-23	98	9	11	24	9	5	191	10	11	
		1892-93 ..	740	1,022	23	175	21	10	109	11	3	14-12	204	0	0	24	9	5	267	9	5	
		1893-94 ..	451	583	31	107	29	10	67	5	3	15-18	204	0	0	16	8	0	220	8	0	
		1892-93 ..	2,985	3,000	12	491	37	6	190	1	9	13-49	120	0	0	66	7	4	186	7	4	
		1893-94 ..	2,426	2,055	35	382	10	6	147	1	3	15-31	128	1	9	95	10	4	223	12	1	
		1892-93 ..	652	1,876	8	321	0	8	162	2	6	14-07	132	0	0	37	2	8	246	6	8	
Mangalapuram.	{ Chinnagallapalem Pallipalem Surlagundi Lankavanidibba Nizampetam Kottapalem Total	1893-94 ..	939	1,714	21	330	15	8	165	14	0	15-85	44	15	0	32	4	8	131	14	7	
		1892-93 ..	6,482	7,654	29	1,342	38	..	719	7	1	14-43	44	15	0	99	4	8	797	3	9	
		1893-94 ..	5,722	5,878	1	1,141	26	..	606	2	2	15-98	731	14	3	40	0	0	178	15	2	
		1892-93 ..	18,586	37,394	39	4,834	8	..	2,945	0	6	10-63	1,222	6	3	950	6	3	2,172	12	6	
		1892-93 ..	21,190	42,761	4	5,543	32	..	3,259	7	1	10-66	1,279	0	0	1,087	8	4	2,414	6	2	
		1893-94 ..	762	441	20	83	29	10	52	5	3	15-60	135	0	11	0	14	11	3	149	12	2
		1892-93 ..	907	661	4	118	15	10	73	15	9	14-73	100	13	10	7	9	9	148	5	7	
		1893-94 ..	16	16	22	4	25	10	2	14	3	22-97	68	6	2	53	5	4	68	6	2	
		1892-93 ..	1,143	1,314	6	270	31	12	205	2	4	16-95	206	2	10	23	1	0	287	8	2	
		1893-94 ..	983	848	8	198	12	12	148	15	8	19-23	98	9	11	24	9	5	191	10	11	

SPECIAL APPENDIX.]

3

[ORISSA.]

manufacture having been retarded, as at Tua, by unseasonable rains. The consequence was that here also, with the exception of 7 *malangis*, who alone were able to clear off the amount received by them as advances, the rest became involved in debt to Government to the extent of Rs. 3,825-3-6 which, it is believed, there will be no difficulty in recovering this year. During the current season there has been an increase of 20.25 acres to the cultivable extent of the factory, and the season has been more favourable, 64,867 maunds having already been scraped in the pans.

Season. 1893
1894

ACS.
264-52
284-77

* Revised figure.

PART IV.—ESTABLISHMENT.

Establishment sanctioned.

11. Sanction was obtained during the year—

(a) For the transfer of 1 Petty Officer and 5 Peons from the Kendrapara to the Basudebpur Circle, consequent on the transfer of the Chandballi Tannah from the former to the latter Circle, which was sanctioned in Bengal Government letter, dated 25th April 1890, No. S1-T-2-2 (*vide* paragraph 5 of the Administration Report for 1890-91).

(b) For the employment of an establishment consisting of 1 engine driver, 1 fireman, and 1 steersman to work the steam Launch "Uriya," sanctioned for the Manikpatna Circle, at an annual cost of Rs. 636.

(c) For the entertainment of an additional establishment of 7 Sub-Inspectors, 21 permanent peons (0-7-14), and 35 temporary peons (0-0-35) for 6 months annually, at an annual cost of Rs. 6,468 to strengthen the preventive force with a view to prevent the illicit manufacture of salt in the northern half of the littoral.

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

12. Particulars of the total sanctioned subordinate establishments on the rolls as they stood on the 31st March 1894, are given in Appendix A.

PART V.—SEASON MANUFACTURE AND STOCKS.

Season.

13. The rainfall in the several Circles was as follows:—

Circle.	Inches.	January.		February.		March.		April.		May.		Total for January to May.		Total for the whole year.	
		Inches.		Inches.		Inches.		Inches.		Inches.		Inches.		Inches.	
		Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.	Number of days on which rain fell.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Balasore	1893. 0-95	3	3-55	8	4-70	7	1-80	2	25-40	13	36-40	33	87-87	95	
	1892. ..	..	0-35	1	..	..	0-55	2	2-32	6	3-22	9	43-42	78	
Basudebpur	1893. 0-55	2	3-80	7	1-90	5	0-50	1	25-60	13	32-35	28	77-70	90	
	1892. ..	..	..	..	..	..	0-05	1	1-95	4	2-00	5	49-75	43	
Kendrapara	1893. 1-95	2	1-15	3	2-90	6	0-80	3	39-15	11	45-95	25	87-65	99	
	1892. ..	..	0-25	1	..	..	0-20	1	1-60	1	2-05	3	56-90	94	
Machgaon	1893. 0-50	1	0-65	2	1-50	3	0-30	1	32-00	5	34-95	12	79-75	71	
	1892. ..	..	0-42	1	..	..	0-32	1	0-74	1	0-74	2	47-07	64	
Manikpatna	1893. 0-55	1	2-30	3	4-27	7	0-52	2	13-82	10	21-46	23	70-32	88	
	1892. ..	..	..	..	..	..	0-01	1	0-75	2	0-76	3	44-66	137	

The recorded rainfall during the year was very greatly in excess of that registered in 1892 and the season was exceptionally unfavourable for salt manufacture, the rains having often interfered seriously with scrapings in the factories.

14. Two cyclones occurred during the year under report, one about the end of May and the other in September, and caused considerable damage to buildings, boats, &c., besides causing damage estimated at 180 maunds to the salt in the old Machgaon gollahs (depôts). The cyclone of May caused also the stoppage of manufacture of salt at the Chilka Lake factories.

15. The following statement shows the dates of commencement and closure of manufacture in the season of 1893 and the quantity of salt manufactured in the two factories :—

Factory.	Season.	Description of salt.	DATE OF COMMENCEMENT OF		Date of closing of manufacture.	Quantity manufactured and stored in 1893-94 (official year).
			Manufacture.	Scrappings.		
Tua	1893	Karkach	31st Dec. 1892.	4th Apr. 1893.	3rd May 1893.	MDS. 9,486
	1892	Do.	30th Jan. "	26th Mar. 1892.	31st May 1892.	32,693
Gurubai	1893	Do.	31st Jan. 1893.	4th Apr. 1893.	3rd May 1893.	5,966
	1892	Do.	26th Mar. 1892.	16th Apr. 1892.	30th May 1892.	20,269

It will be seen that both at Tua and Gurubai manufacturing operations commenced much earlier than in the preceding year but the outturn was very poor owing to the very unfavourable character of the season as remarked above.

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

APPENDIX N—concluded.

Statement showing the Duration of Cases pending at the close of 1893-94 and the average duration of cases disposed of during the year by the Salt Department, Madras Presidency—concluded.

Sub-Division.	Circle.	PENDING CASES.					AVERAGE DURATION OF CASES DISPOSED OF.			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional cases.		Exclusive of exceptional cases.	
							Number of cases.	Average.	Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
Tinnevely	Dindigul	1	..	..	..	1	8	14	8	14
	Madura	..	..	..	..	..	525	9	504	7
	Vattanam	..	..	..	..	..	755	7	744	7
	Morekolam	..	15	..	..	15	403	12	225	3
	Tuticorin	..	..	..	..	..	..	..	..	..
	Kāyalpatnam	..	..	..	..	..	9	8	9	8
	Kuttanguli	..	..	..	..	..	14	3	14	3
	Tinnevely	..	..	..	..	..	2	8	2	8
	Total	1	15	..	..	16	1,716	9	1,506	6
Erode	Hosūr	..	..	..	..	..	1	1	1	1
	Salem	..	..	..	..	..	..	..	..	..
	Coimbatore	..	12	..	..	12	34	77	18	23
	Erode	..	..	..	2	2	55	14	64	14
	North Trichinopoly.	2	4	1	3	10	938	10	936	9
	South do.	11	2	..	..	13	397	8	397	8
Calicut	Total	13	18	1	5	37	1,425	11	1,416	9
	Udipi	9	..	2	..	11	177	35	172	27
	Mangalore	2	..	..	3	5	157	35	137	19
	Tellicherry	4	..	..	..	4	1,293	3	1,291	2
	Calicut	1	..	..	..	1	44	13	44	13
	Ponnāni	1	..	1	1	3	329	12	328	11
	Palghat	..	..	..	..	..	..	..	..	..
	Cochin Frontier, Circle No. I	..	..	..	..	..	1	2	1	2
	Cochin Frontier, Circle No. II	..	..	..	..	..	..	..	..	..
Madras Town Circle	Total	17	..	3	4	24	2,001	10	1,973	7
	Grand Total	124	42	22	21	209	15,541	8	14,977	6

APPENDIX O.
STATEMENT showing the operations of the Fish-curing yards in the Madras Presidency for the year 1893-94.

Sub-Division.	Circle.	Yard.	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.				Total.
					MDS.	S.				Buildings.		Establishment.	Contingencies.	
										New works.	Repairs.			
Chattarpur.	Ganjam.	Kasipur	2,278	2,871 30	336 0	AS. 8	RS. A. P. 171 15 2	DR. 8-62	RS. A. P. 138 2 5	RS. A. P. 34 10 8	RS. A. P. 172 13 1	RS. A. P. 172 13 1	RS. A. P. 172 13 1	
		Pryaghi	3,399	4,151 15	554 0	8	282 7 8	10-98	138 7 0	54 3 10	190 10 10	190 10 10	190 10 10	
			3,685	3,152 19	345 0	8	182 1 8	10-98	174 4 0	45 9 11	219 13 11	219 13 11	219 13 11	
			4,437	2,571 35	437 0	8	228 7 8	10-06	176 12 7	38 5 4	215 1 11	215 1 11	215 1 11	
		Ganjam	1,661	2,029 12	202 0	6	77 6 3	8-19	151 11 4	35 15 7	187 10 11	187 10 11	187 10 11	
			1,377	2,893 12	405 0	6	152 14 3	8-84	148 2 6	182 1 2	330 3 8	330 3 8	330 3 8	
		Gopdipur	1,827	3,848 19	274 10	8	139 7 11	7-13	135 1 7	51 5 7	186 7 2	186 7 2	186 7 2	
			732	2,159 30	387 10	8	94 4 1	7-13	143 6 8	43 11 4	187 2 0	187 2 0	187 2 0	
		Markandi	689	3,428 23	283 13	8	147 6 8	7-03	138 0 0	48 13 7	186 13 7	186 13 7	186 13 7	
			454	2,215 12	192 6	8	96 7 3	7-13	137 2 8	19 9 0	158 11 8	158 11 8	158 11 8	
Chattarpur.	Suria.	Sonapur	3,376	5,357 18	532 13	8	271 8 5	8-33	174 0 0	20 13 7	194 13 7	194 13 7	194 13 7	
			2,304	6,246 6	556 32	8	279 4 10	8-73	178 1 0	13 4 4	191 5 4	191 5 4	191 5 4	
		Peddaharivani- pattam.	1,408	4,062 38	363 28	8	183 14 6	7-36	114 0 0	70 7 7	184 7 7	184 7 7	184 7 7	
			675	2,369 15	210 30	8	105 13 9	7-31	175 6 11	39 5 8	214 12 7	214 12 7	214 12 7	
		Isakapalem	1,091	5,362 11	446 32	8	225 4 6	6-85	138 0 0	83 5 7	221 5 7	221 5 7	221 5 7	
			1,061	4,526 24	391 35	8	196 10 4	7-12	145 2 7	68 0 10	213 3 5	213 3 5	213 3 5	
		Battigalavuru	1,589	5,469 0	491 7	9	279 3 8	7-39	138 0 0	85 7 7	223 7 7	223 7 7	223 7 7	
			2,229	4,265 28	394 22	9	226 8 2	7-61	144 6 2	47 13 6	192 3 8	192 3 8	192 3 8	
		Baruva	545	2,057 15	191 6	8	96 3 6	7-65	138 0 0	33 5 7	171 5 7	171 5 7	171 5 7	
			450	2,099 37	166 4	8	83 2 2	6-50	125 8 0	25 9 8	161 1 8	161 1 8	161 1 8	
Chitrapur.	Calinga- pattam.	Godduru	1,403	2,614 31	217 38	10	136 2 3	6-85	138 0 0	45 8 11	183 8 11	183 8 11	183 8 11	
			2,097	3,802 7	320 5	10	200 1 3	6-93	143 12 11	47 2 0	190 14 11	190 14 11	190 14 11	
		Total	18,552	40,154 17	3,693 22	..	1,910 10 6	7-56	1,577 3 4	555 8 2	2,132 11 6	2,132 11 6	2,132 11 6	
			19,275	38,401 11	3,815 23	..	1,946 1 5	8-17	1,554 5 0	579 2 8	2,233 7 8	2,233 7 8	2,233 7 8	
		Doklapadu	425	2,040 1	135 14	10	84 9 6	5-45	70 7 3	23 5 8	93 12 11	93 12 11	93 12 11	
			1,001	2,672 33	245 2	10	153 2 6	7-54	143 8 10	26 13 0	170 5 10	170 5 10	170 5 10	
		Pundi	4,036	7,485 24	662 8	8	338 2 9	7-25	180 0 0	65 14 8	245 14 8	245 14 8	245 14 8	
			5,577	8,195 21	786 25	8	403 9 10	7-39	180 0 0	69 11 9	249 11 9	249 11 9	249 11 9	
		Manchinelapeta	3,323	5,602 0	546 0	8	279 6 11	7-74	144 0 0	49 11 8	193 11 8	193 11 8	193 11 8	
			2,898	4,402 24	421 20	8	215 8 3	7-37	144 0 0	35 6 6	179 6 6	179 6 6	179 6 6	
Chitrapur.	Calinga- pattam.	Bayanipad (Althada).	2,880	7,857 20	642 23	10	401 8 3	6-72	155 12 0	33 8 2	189 4 2	189 4 2	189 4 2	
			3,190	6,733 27	626 17	10	381 8 3	7-66	165 0 0	30 4 2	186 4 2	186 4 2	186 4 2	
		Marrivada	1,914	4,321 2	358 27	8	182 10 0	6-53	168 0 0	29 3 2	187 3 2	187 3 2	187 3 2	
			1,355	2,868 30	264 28	8	184 14 3	7-75	153 7 9	25 10 3	161 2 0	161 2 0	161 2 0	
		Guppapipeta	3,132	5,891 8	522 16	8	266 9 9	7-30	138 0 0	41 4 6	185 4 6	185 4 6	185 4 6	
			2,342	6,753 8	597 30	8	299 7 5	7-27	138 0 0	50 12 6	199 15 0	199 15 0	199 15 0	
		Total	18,552	40,154 17	3,693 22	..	1,910 10 6	7-56	1,577 3 4	555 8 2	2,132 11 6	2,132 11 6	2,132 11 6	
			19,275	38,401 11	3,815 23	..	1,946 1 5	8-17	1,554 5 0	579 2 8	2,233 7 8	2,233 7 8	2,233 7 8	
		Doklapadu	425	2,040 1	135 14	10	84 9 6	5-45	70 7 3	23 5 8	93 12 11	93 12 11	93 12 11	
			1,001	2,672 33	245 2	10	153 2 6	7-54	143 8 10	26 13 0	170 5 10	170 5 10	170 5 10	

District.	STOCK AT THE BEGINNING OF THE YEAR.				RECEIVED IN STORE DURING THE YEAR.				EXPENDED DURING THE YEAR.				BALANCE.	
	Actual quantity in store.	Wastage remaining to be written off.	Total.	From Manufacturers.	By Importation.	Gain by weightment.	Confined salt.	Total.	Total in hand and received.	Home and Inland consumption.	Wastage written off.	Total expended.	Actual quantity in store.	Wastage remaining to be written off.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<i>Local manufacture.</i>														
Balasore	1893-94 .. 140	110	250	14,240	14,346	250	14,346	15,430	35,338-10	24,439	708	25,147	4,468	5,731-10
Puri	1893-94 .. 36,291	2,910-10	19,908-10	15,492	15,492	8	15,492	52,962	90,793-10	67,470	3,415	70,885	16,998	2,910-10
Total	1893-94 .. 17,138	3,020-10	20,158-10	15,492	15,492	8	15,492	67,202	105,139-10	91,329	3,692	95,021	17,138	5,731-10
<i>Imports duty-paid.</i>														
Balasore	1893-94 .. 285,934	276,408	285,934	285,934	285,934	285,934	285,934	285,934	285,934	285,934	285,934	285,934	285,934	285,934
Cuttack	1893-94 .. 2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883
Total	1893-94 .. 288,817	279,291	288,817	288,817	288,817	288,817	288,817	288,817	288,817	288,817	288,817	288,817	288,817	288,817

* Government salt at Sorha. † This is the Government salt manufactured at Twa and Gurubai.
 ‡ This is composed of 828 maunds of Government salt at the Gurubai factory, 3,166 maunds of Excise salt at Timor and 472 maunds at Subhantapur gollahs.
 § This is composed of 1,382 maunds of Government salt at the Gurubai factory, 7,430 maunds of Excise salt at Timor, 4,740 maunds at Subhantapur and 3,490 maunds at Bakhan gollahs.
 ¶ Consists of 267,094 maunds imported by sea and 18,840 by the East Coast Canal. ** Represents quantity imported from Ennore, Madras Presidency. †† Revised figure.

A quantity of 15,422 maunds was taken into store against 67,202 maunds in the year preceding; 24,460 maunds were sold for Home and Inland consumption and 931 maunds were written off as wastage against 81,329 and 3,652 maunds respectively, in 1892-93. The large decrease * in sales is due to the comparatively low stocks on hand at the beginning of the year, to the very poor outturn during the year under report, to the suspension of sales of Excise salt for a time in the Machgaon gollahs owing to the failure of the licensees to pay arrears of establishment charges, and to the closure of the Sartha factory in February 1893. The balance on hand at the end of the year (chiefly Excise salt) was 4,466 maunds against 17,138 maunds at the end of 1892-93, the decrease being due to the first two and the last of the causes mentioned above.

17. The following statement shows the state of stocks in Orissa and at the State of stocks in Ganjam and Surla. Ganjam and Surla factories from which the province chiefly derives its supply:—

Stocks available in		On 1st April 1893.	On 1st April 1894.
Orissa		17,138	4,466
Madras Presidency.. { Ganjam		366,860	43,645
	{ Surla	312,302	87,184
Total ..		695,300	135,245
		— 560,055	

The supply of salt available at the close of the year was 560,000 maunds less than that at the beginning. The large decrease was due to the poor outturn in the northern factories of the Madras Presidency owing to the unfavourable season.

Imports—duty-paid.

† Revised figure.

Imports—duty-paid.

1884-85 ..	15,244
1885-86 ..	48,565
1886-87 ..	143,397
1887-88 ..	188,811
1888-89 ..	192,165
1889-90 ..	236,690
1890-91 ..	284,033
1891-92 ..	251,971
1892-93 ..	276,408
1893-94 ..	285,934

Imports—duty-bearing.

18. The quantity of duty-paid salt imported from Calcutta amounted to 285,934 against 276,408 † maunds in the preceding year. The former figure is composed of 267,094 maunds of Liverpool salt imported by sea and 18,840 brought by the East Coast Canal. There was an increase of 9,526 maunds in the imports of Liverpool salt, which is attributable to the low stocks at the Orissa factories and at the northern factories of the Ganjam district and perhaps to the general increase of consumption. The figures in the margin show the imports of Liverpool salt into Orissa during the last ten years. In addition to imports of Liverpool salt from Calcutta, 2,833 maunds of local salt were imported by sea from Madras from the Ennore Circle.

19. There were no imports of duty-bearing salt in 1893-94.

20. The following figures represent the sales of locally manufactured salt and of salt imported from Calcutta, Madras and the Ganjam District:—

Year.	SALES OF			
	Locally manufactured salt.	Salt imported from		
		Calcutta.	Madras.	Ganjam district.
1893-94 ..	24,460	285,934	2,833	448,040
1892-93 ..	81,329	276,408	..	3,37,423
Difference ..	— 56,869	+ 9,526	+ 2,833	+ 108,617
Net decrease ..	+ 84,157			

† Revised figure.

‡ This is composed of 273,489 maunds from the Ganjam factory and 72,571 maunds from the Surla factory.

§ Of this quantity 251,343 maunds were declared for Cuttack, 183,052 maunds for Puri, and 11,645 maunds for the Tributary Mahals.

¶ This is composed of 324,659 maunds from the Ganjam factory, 11,944 maunds from the Surla, and 820 maunds from the Naupada factories.

** Of this quantity, 236,462 maunds were declared for Cuttack, 102,241 maunds for Puri, and 9,730 maunds for the Tributary Mahals.

Seizures and unsuccessful searches.

33. 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 house searches.	Percentage of unsuccessful searches to seizures.
1	2	3	4	5
Balasore	Balasore .. { 1893-94	31	4	12.90
	.. { 1892-93	396	46	11.6
Basudebpur	Do. .. { 1893-94	50	5	10.
	.. { 1892-93	123	..	..
Kendrapara	Cuttack .. { 1893-94	94	3	6.81
	.. { 1892-93	71	3	4.2
Machgaon	Cuttack .. { 1893-94	241	6	2.48
	.. { 1892-93	603	14	2.3
	Puri .. { 1893-94	40	..	..
	.. { 1892-93	106	11	10.3
Total .. { 1893-94		281	8	2.13
.. { 1892-93		709	25	3.5
Manickpatna	Puri .. { 1893-94	18	4	22.2
	.. { 1892-93	13	8	61.5
	Balasore .. { 1893-94	81	9	11.1
	.. { 1892-93	519	46	8.8
	Cuttack .. { 1893-94	265	9	3.15
	.. { 1892-93	674	17	2.5
	Puri .. { 1893-94	58	4	6.9
	.. { 1892-93	119	19	15.9
Total .. { 1893-94		424	22	5.18
.. { 1892-93		1,312	82	6.2

The Machgaon and Manickpatna circles show some improvement, but the proportion of unsuccessful searches is still too high in the latter. It is unsatisfactory to note that in the Basudebpur circle there should again be several unsuccessful searches. In the remaining two circles the percentage is higher than in last year, but the number of cases of unsuccessful search is not large.

34. Appendix C shows the details of the salt cases instituted in 1892-93 and 1893-94. Only 231 cases were instituted against 650 in the previous year, showing a decrease of 419 distributed over all the circles except Manickpatna where the number remained almost the same as in last year.

35. 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:—

It is reported that there was no active co-operation of any sort on the part of the police and that with a few exceptions they did nothing more than attend to requisitions for their attendance at house searches. There were also a few cases in which searches had to be abandoned owing to the late attendance or non-attendance of the subordinate police staff. In the Machgaon Circle eleven house searches had to be abandoned owing to such non-attendance.

40. Of the 261 persons sent for trial (*vide* column 24 of the statement given in paragraph 35 *supra*), 183 or 70·11 per cent. were convicted, 17 or 6·51 per cent. acquitted, and 53 or 20·3 per cent. were pending disposal at the close of the year. Besides these, 8 cases relating to 8 persons were written off, the Puri Magistrate having declined to issue process against the accused on the ground that the removal of saline efflorescence was no offence under the existing law. The proportion of acquittals to convictions was 9·29 per cent. against 13·53 last year. The acquittals were in some cases due to conflicting evidence given by the departmental witnesses, who have, where necessary, been suitably dealt with. All the five acquittals in the Machgaon Circle were in cases detected by the police to whose testimony the Magistrates did not give credence.

41. The punishments inflicted by the Magistracy were as follows :—

Circle.	Year.	Incidence of fine.			Incidence of substantive imprisonment.	
		RS.	A.	P.	DAYS.	
Balasore	1893-94 ..	2	10	7	..	13½
	1892-93 ..	9	4	1	..	..
Basudebpur	1893-94 ..	8	14	5	..	15
	1892-93 ..	10	1	10	..	2½
Kendrapara	1893-94 ..	7	14	10	..	6
	1892-93 ..	2	4	10	..	1½
Machgaon	1893-94 ..	2	1	6	..	..
	1892-93 ..	2	2	0	..	..
Manickpatna	1893-94 ..	..	..	..	..	..
	1892-93 ..	..	..	..	..	..

The incidence of fine in the Balasore Circle has declined to a low figure, and there has been a decline also in the Basudebpur and Kendrapara Circles. In the Machgaon Circle the incidence of fine is slightly higher than last year, but is still low; the incidence of substantive imprisonment, however, has increased.

The estimated quantities of salt-earth reported as removed in each circle are given below :—

Circle.	Year.	MDS.	S.	T.
Balasore ...	1893-94 ...	36	14	0
	1892-93 ...	679	11	0
Basudebpur ...	1893-94 ...	212	12	40
	1892-93 ...	227	37	0
Kendrapara ...	1893-94 ...	268	29	0
	1892-93 ...	82	2	0
Machgaon ...	1893-94 ...	154	34	40
	1892-93 ...	295	6	40
Manickpatna ...	1893-94 ...	15	5	0
	1892-93 ...	32	13	40
Total ...		687	15	0
		1,316	30	0

The decrease in removals in all the circles except Kendrapara is attributed by the Deputy Commissioner to the unusually heavy rains during the year which prevented the efflorescence of salt-earth and to a decrease in illicit manufacture. The increase in the Kendrapara Circle is no doubt due to the better detection of illicit practices.

30. The principal items which call for explanation are those noted in the margin.

1. Salaries of Assistant Commissioners and Inspectors.
2. Salaries of Assistant Inspectors and Sub-Inspectors.
3. Servants and Guards.
4. Temporary establishment.
5. Medical establishment.
6. Rewards.
7. Manufacturing contingencies.
8. Rents, rates and taxes.

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 increase under the second head was due to arrears of salary amounting to Rs. 1,200 having been paid to an Assistant Inspector who had been reduced, but was subsequently reinstated and to the employment of 7 additional Sub-Inspectors sanctioned to strengthen the preventive force. The increase under head (3) was due to the increased establishment sanctioned for the preventive force and to the establishment sanctioned for the Cutter "Uriya." The large decrease under "temporary establishment" was due to the absence of refunds to the excise licensees of establishment charges recovered from them. The increased expenditure under "medical establishment" was due to the employment of an Assistant Surgeon of higher grade and to a special local allowance granted to him. The decrease in rewards is due to the decrease in crime and detection generally. The decrease under head 7 was due mainly to the closure of the Sartha factory which was worked by hired labour during 1892-93. The increase under the last head was due to the grant of office rent at 5 rupees per mensem to the Inspector, Machgaon circle, sanctioned in Bengal Government letter No. 259-T.F., dated 30th September 1893.

Proportion of charges to receipts in 1893-94.

31. Calculating on the principle laid down in paragraph 36 of the Administration report for 1891-92, the percentage of charges to receipts for 1893-94 works out to 6·79 as shown below :—

	RS.
Revenue realised in Orissa according to paragraph 27 <i>supra</i> ...	66,354
Duty on salt imported from Calcutta * ...	7,14,835
Duty on salt imported from Madras † ...	7,207
Duty on salt imported from Ganjam ‡ ...	11,15,100
Total ...	19,03,496

* On 285,934 maunds at Rs. 2-8-0 per maund.
† On 2,883 " at Rs. 2-8-0 "
‡ On 446,040 " at Rs. 2-3-0 "

The total charges during 1893-94 amount to Rs. 1,29,277, which bears to the total revenue above arrived at a ratio of 6·79 against 8·55 in the preceding year. As the ratio of charges to receipts in the Madras Presidency for 1893-94 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 1892-93 was 9·09.

PART X.—OFFENCES AGAINST THE SALT LAWS AND RULES.

32. The statement given below shows the quantity of salt attached, released and confiscated in the saliferous tracts during the last two years. There was a marked decrease both in the number of seizures and in the quantity of salt attached and confiscated, viz., 888 maunds or 67·6 per cent. in the former and above 607 maunds or 77·2 per cent. in the latter. As in last year, no attached salt was released :—

Quantity of salt attached and confiscated.

Circle.	District.	Under attachment at the close of 1891-92.		ATTACHED.				RELEASED.			
				1892-93.		1893-94.		1892-93.		1893-94.	
		Number of cases.	Quantity.	Number of cases.	Quantity.	Number of cases.	Quantity.	Number of cases.	Quantity.	Number of cases.	Quantity.
1	2	3	4	5	6	7	8	9	10	11	12
Balasore ..	Balasore ..		M. S. T.		M. S. T.		M. S. T.				
Basudebpur ..	Do. ..	2	0 16 8	396	393 3 3½	31	29 32 14½	..	..	..	..
Kendrapara ..	Cuttack ..	..	..	123	47 17 5	50	59 18 13½	..	..	..	..
		..	..	71	11 22 8	44	22 39 14½	..	..	..	..
Machgaon .. {	Cuttack ..	1	0 10 0	603	304 26 6½	241	51 6 2½	..	..	..	..
	Puri ..	..	..	106	27 19 3½	40	14 6 4½	..	..	..	..
	Total ..	3	0 26 8	1,299	784 8 10½	406	177 23 15½	..	..	..	..
Manickpatna.	Puri ..	..	..	13	2 0 13	18	2 10 8	..	..	..	..
Total .. {	Balasore ..	2	0 16 8	519	440 20 8½	81	89 11 12	..	..	..	..
	Cuttack ..	1	0 10 0	674	316 8 14½	285	74 5 14½	..	..	..	..
	Puri ..	..	..	119	29 20 ½	58	16 16 12½	..	..	..	..
	Total ..	3	0 26 8	1,312	786 9 7½	424	179 34 7½	..	..	..	..

Circle.	District.	CONFISCATED.				Under attachment at the close of 1892-93.		Under attachment at the close of 1893-94.	
		1892-93.		1893-94.					
		Number of cases.	Quantity.	Number of cases.	Quantity.	Number of cases.	Quantity.	Number of cases.	Quantity.
		13	14	15	16	17	18	19	20
Balasore ..	Balasore ..	396	M. S. T.	30	M. S. T.		M. S. T.	1	M. S. T.
Basudebpur ..	Do. ..	120	47 2 5	42	58 18 13½	3	0 15 0	11	4 20 0
Kendrapara ..	Cuttack ..	69	11 12 8	29	16 5 0½	2	0 10 0	17	1 15 0
									7 4 14
Machgaon .. {	Cuttack ..	595	290 12 14½	221	57 8 0½	8	14 13 8½	28	8 11 8½
	Puri ..	98	26 20 3½	41	13 9 4	8	0 39 0	7	1 36 0½
	Total ..	1,278	768 11 2½	363	170 14 0½	21	15 37 8½	64	23 7 7
Manickpatna..	Puri ..	13	2 0 13	18	2 10 8	..	..	..	..
Total .. {	Balasore ..	516	440 5 8½	72	83 31 12	3	0 15 0	12	5 35 0
	Cuttack ..	664	301 25 6½	250	75 13 0½	10	14 23 8½	45	15 16 6½
	Puri ..	111	28 21 ½	59	15 19 12	8	0 39 0	7	1 36 0½
	Total ..	1,291	770 11 15½	381	172 24 8½	21	15 37 8½	64	23 7 7

N.B.—Undetected scrapings are excluded from this statement, as no quantities can be attached to such cases.

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 these, the number of cases in which arrests were made both on house search and in the open stands as follows :—

Circles.	1892-93.	1893-94.
Balasore ..	209	21
Basudebpur ..	117	50
Kendrapara ..	59	41
Machgaon ..	612	258
Manickpatna ..	7	11
Total ..	1,004	381

Classification of offences.

42. The subjoined statement shows the classification of offences against the salt laws and the disposal of offenders.

Circle.	I. Possession of spontaneous 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 ..	1893-94	..	..	..	..	..	..	61	62	..	..	..	14
	1892-93	..	..	..	..	..	..	..	..	..	..	..	..
Basudebpur ..	1893-94	..	..	..	..	3	3	25	25	..	..	15	15
	1892-93	..	..	..	19	19	..	24	25	5	5	54	54
Kendrapara ..	1893-94	..	..	..	..	..	..	13	13	6	6	20	20
	1892-93	..	..	..	..	..	..	12	16	3	3	35	35
Machgaon ..	1893-94	..	..	..	..	28	28	40	40	50	50	57	57
	1892-93	..	..	..	..	91	91	78	78	90	95	105	105
Manickpatna ..	1893-94	..	..	..	..	..	..	..	..	1	1	..	..
	1892-93	..	..	..	..	1	1	4	4	..	..	2	2
Total ..	1893-94	..	..	..	..	31	31	78	78	57	57	92	92
	1892-93	..	..	..	19	19	97	97	179	185	98	103	210

Circle.	IV. Possession of brine.				V. Other offences against salt laws.				Total.					
	With evidence of manu- facture.				Released by department.				Sent for trial.					
	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 ..	1893-94	..	1	1	20	32	..	..	..	..	1	1	20	32
	1892-93	..	3	3	133	151	..	..	..	..	3	3	206	227
Basudebpur ..	1893-94	..	..	..	..	..	..	..	..	..	3	3	40	40
	1892-93	..	3	3	10	10	1	1	..	..	10	10	107	108
Kendrapara ..	1893-94	..	..	..	2	2	..	..	..	..	6	6	35	35
	1892-93	..	1	1	4	4	..	..	..	..	8	8	51	55
Machgaon ..	1893-94	..	50	50	33	33	..	..	..	..	128	128	130	130
	1892-93	..	151	151	97	98	..	..	..	..	332	337	280	281
Manickpatna ..	1893-94	..	4	4	6	6	..	..	..	..	5	5	6	6
	1892-93	..	..	..	..	..	..	..	..	..	1	1	6	6
Total ..	1893-94	..	55	55	61	73	..	..	..	..	143	143	231	243
	1892-93	..	158	158	244	263	1	1	..	..	354	359	650	677

There was evidence of manufacture in all the cases charged, but in several instances the Magistrates acquitted cases in which the circumstantial evidence which appeared sufficient to secure conviction was not supported by direct evidence of manufacture.

43. There were no cases of illegal arrests during the year, while there were five in 1892-93.

44. There were also no cases of assault committed on the departmental officers while in the execution of their duty ; in the previous year there were seven.

Circle.	Rewards.		1892-93.
	1893-94.	RS. A. P.	
Balasore	177 3 0	1,739 14 0	
Basudebpur	144 8 0	927 8 0	
Kendrapara	122 4 0	341 3 0	
Machgaon	274 4 0	740 7 0	
Manickpatna	15 0 0	1 5 0	
Total	733 3 0	3,750 8 0	

45. A sum of Rs. 733-3-0 was granted as rewards during the year against Rs. 3,750-8-0 in 1892-93. The decrease is due to the decrease in the number of cases reported.

PART XI.—MISCELLANEOUS.

Test weighments.

At Tua	4
At Gurubai	3
Total	7

46. Seven * heaps of salt were stored and 19 sold during the year. Of the former, 2 were tested within a month and 3 within a year after storage by the Inspector and his assistants.

47. Almost all the men employed in salt manufacture were local residents. About 20 sets of pans at the Gurubai factory were allowed to be worked by certain ryots from the Ganjam district, who had been working in the Lake factories under the old system. The number of *Malangis* who worked at the Tua and Gurubai factories were 810 and 885 respectively.

48. Twenty-one cases of illicit manufacture by *Malangis* in the Balasore Circle and 75 cases in the Machgaon Circle were reported during the year. There were also 2 cases of theft of salt from the pans at Gurubai committed by the *Malangis* in the Manickpatna Circle. Of the two, only one was detected; the accused was convicted and sentenced to two weeks' rigorous imprisonment.

49. The administration of the Salt Department in Orissa continued fairly satisfactory in the year under review, but the legislative powers which have been fully recognized as necessary for the efficient protection of the revenue have still to be granted.

(Signed) D. D. MURDOCH,
Ag. Secretary to the Commissioner of
Salt, Abkari and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE), MADRAS,
Dated 10th June 1894.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

The average retail price for the whole Province is the same as in last year. There was a slight increase at the Balasore and Puri centres which has not been properly accounted for. The increase at Puri is apparently due to the low outturn in the lake factories during the year under report. The slight decrease in the price of Ganjam salt at Kendrapara and in that of Liverpool and Surla salt at Cuttack calls for no special remark. The retail prices at the other centres were very nearly the same as in last year.

24. Marked variations in prices at the selected centres are noted below :—

Balasore.—There was a rise in price in June, and from November to January, owing to low stocks.

Bhadrack.—The low price in May and June is attributed to the merchants having had a large quantity of salt in reserve.

Chandballi.—The rise in August was due to an increase in the demand resulting from the inrush of Puri pilgrims.

Kendrapara.—The price of Liverpool salt was stationary throughout the year except in April and June; the fluctuations in these months were due to variations in stocks. Ganjam salt was in the market only once in May.

Cuttack.—The rise in the price of Liverpool salt in November, December and March was due to the exhaustion of stocks. The price of Ganjam salt was stationary throughout the year, except in August when the salt was sold at a much cheaper rate owing to the Chilka route being open for boat traffic.

Puri and Khorda.—The high prices at Puri in May and June were due to extra charges having to be incurred by the traders for the carriage of salt to the market, the canal being then unnavigable. The rise in prices in the last quarter of the year was due to depletion of stocks at the lake factories and in Ganjam.

PART VIII.—CONSUMPTION.

25. The subjoined statement shows the sales of locally manufactured salt and of salt imported from Ganjam and Calcutta during the last 10 years, and the consumption per head of the population of Orissa and the Tributary Mahals, 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 5,925,103 * persons :—

Year.	SALES OF LOCALLY-MANUFACTURED SALT.			SALES OF SALT IMPORTED FROM			Total sales.	Consumption per head.
	Balasore.	Cuttack.	Puri	Ganjam district.	Calcutta.	Madras.		
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	LB.
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	(a) 276,408	..	695,160	9·75
1893-94 ..	21	..	24,439	446,040	285,934	2,883	759,317	10·54

(a) Revised figure.

* Population in 1892-93 taken at	5,863,826
Estimated increase in 1893-94	61,277
Total	5,925,103

26. It will be seen that the rate of consumption per head in the year under report was higher than in the last year by ·79 lb. This is attributable partly to the improved circumstances of the people in the year under report as compared with the previous year, and partly to a decrease in the consumption of illicit salt; the causes of the decrease in illicit practices are mentioned in paragraph 36 *infra*, but as remarked in the report for the previous year much improvement in the prevention of illicit manufacture cannot be looked for until the amendment of the law mentioned in paragraph 7 *supra* is effected.

PART IX.—REVENUE AND EXPENDITURE.

27. The total receipts of salt revenue under all heads during the year in Orissa itself amounted to Rs. 66,353-14-9 against Rs. 2,17,409-11-4 in 1892-93 as detailed below :—

District.	RECEIVED FOR GOVERNMENT SALT SOLD FOR HOME AND INLAND CONSUMPTION.		Duty on imported salt.	Duty on excise salt.	Miscellaneous receipts.	Total.
	Duty.	Cost price.				
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore .. { 1893-94 ..	52 8 0	5 4 0	..	..	283 2 7	340 14 7
.. { 1892-93 ..	36,310 8 0	3,707 10 6	..	..	400 10 7	40,418 13 1
Cuttack .. { 1893-94 ..	..	..	2,280 0 0	91 15 9	..	2,351 15 9
.. { 1892-93 ..	..	..	..	..	..	..
Puri .. { 1893-94 ..	38,947 8 0	3,894 12 0	19,972 8 0	846 4 5	63,661 0 5	..
.. { 1892-93 ..	85,650 0 0	10,065 4 0	79,718 0 0	1,557 10 3	1,76,990 14 3	..
Total .. { 1893-94 ..	39,000 0 0	3,900 0 0	22,252 8 0	1,221 6 9	66,353 14 9	..
.. { 1892-93 ..	1,21,960 8 0	13,772 14 6	79,718 0 0	1,958 4 10	2,17,409 11 4	..

The foregoing statement shows a large decrease under all items of receipt. The decrease in the receipts on account of the sale of Government salt was due to the failure of local manufacture during the year under report. The large decrease under excise duty in the Puri district was due to the absence of excise salt at Tua and to the suspension (for a short time) of sales of the old stock of excise salt in the gollahs of the Machgaon circle owing to the failure of the licensees to pay arrears of establishment charges. The decrease under miscellaneous receipts was due to there being no cess collections as there was no excise salt for sale at Tua, to the small amount of recoveries (compared with those in the previous year) on account of establishment charges from the excise licensees of the Machgaon gollahs and to the discontinuance (in accordance with the instructions of the Accountant-General, Madras) of the practice of showing cash recoveries on account of previous years under miscellaneous receipts.

28. The above figures, however, constitute only a small portion of the real salt receipts of the province—*vide* paragraph 31 *infra*.

29. The total charges of the year amounted to Rs. 1,29,277-4-4 against Rs. 1,51,553-2-9 in 1892-93. The details are given below :—

	1892-93.		1893-94.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Salaries of Assistant Commissioners ..	15,439 5 1	11,743 13 11	..	..
House-rent of Assistant Commissioners ..	540 0 0	553 8 8	..	..
Salaries of Inspectors ..	15,139 7 1	12,455 2 11	..	..
Do. of Assistant Inspectors ..	13,177 14 3	14,795 10 0	..	..
Do. of Sub-Inspectors ..	6,610 9 10	7,163 4 3	..	..
Pay of clerks ..	5,313 10 11	5,439 3 6	..	..
Servants and guards ..	26,751 0 8	28,471 4 3	..	..
Temporary establishment ..	7,891 1 4	2,701 13 8	..	..
Medical establishment ..	461 13 8	653 13 0	..	..
Travelling allowance ..	7,846 8 4	8,766 3 9	..	..
Service postage ..	838 12 6	766 0 0	..	..
Service telegrams ..	333 10 0	248 13 0	..	..
Rewards ..	3,750 8 0	733 3 0	..	..
Works ..	21,837 15 1	19,990 9 4	..	..
Rents, rates and taxes ..	65 13 5	114 0 9	..	..
Exchange compensation allowance ..	..	1,347 4 2	..	..
Miscellaneous revenue contingencies ..	3,014 11 8	3,016 7 11	..	..
Do. manufacturing contingencies ..	22,519 10 2	10,314 8 3	..	..
Cost and repair of salt-weighing machines ..	20 10 9	2 8 0	..	..
Total ..	1,51,553 2 9	1,29,277 4 4	..	..
Decrease ..	..	22,275 14 5	..	..

Details of charges in each district of Orissa are shown in Appendix B.

APPENDIX A.

STATEMENT showing the sanctioned strength of the subordinate establishments of the Salt Department in Orissa on 31st March 1894.

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)	Manickpatna Circle. (f)	Total.	
		Assistant Commissioners' Establishments.								
	Clerk on Rs. 70	1	1	..	..	..	..	..	2	
	Do. on Rs. 30	1	1	..	..	..	..	..	2	
	Do. on Rs. 20	1	1	..	..	..	..	..	2	
	Do. on Rs. 15	1	1	..	..	..	..	..	2	
	Duffadars on Rs. 10	(a) 2	1	..	..	..	..	..	3	
	Peons on Rs. 8	(b) 3	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	..	..	(e) 9	4	..	3	16	32
		Do. on Rs. 6	..	..	4	5	..	5	26	40
		Postal runners on Rs. 3-12	..	..	..	..	..	..	4	4
	Total	..	..	17	14	15	21	66	133	
	Temporary for 4 months.	Sub-Inspectors	..	..	1	1	..	..	..	2
		Clerk on Rs. 10	..	..	..	..	1	..	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	
Temporary for 6 months—	Peons on Rs. 6	..	..	..	..	..	..	12	12	
	Duffadar on Rs. 10	..	..	..	1	..	..	..	1	
	Do. on Rs. 9	..	..	..	..	6	..	..	1	
	Peons on Rs. 6	..	..	6	6	..	..	..	12	
Total	..	..	7	7	..	..	..	14		
Preventive establishment.	Permanent.	Sub-Inspectors	..	..	3	3	4	3	2	15
		Engine-driver on Rs. 30	..	..	..	..	1	..	1	2
		Firemar. on Rs. 15	..	..	..	..	1	..	1	2
		Jamadar on Rs. 15	..	..	1	..	1	2	1	5
		Do. on Rs. 12	..	..	1	..	2	1	1	5
		Duffadar on Rs. 10	..	..	(d) 2	(d) 3	..	2	2	9
		Do. on Rs. 9	..	..	..	2	2	2	2	8
		Peons on Rs. 8	..	..	6	4	(g) 9	10	*10	39
		Do. on Rs. 7	..	..	(c) 15	(c) 17	14	17	13	76
		Do. on Rs. 6	..	..	15	14	21	23	16	89
	Total	..	..	43	43	55	60	49	250	
	Temporary.	Sub-Inspector	..	..	1	..	..	..	..	1
		Duffadar on Rs. 9	..	..	2	..	..	..	..	2
Peons on Rs. 8		..	..	2	..	..	..	..	5	
Do. on Rs. 7		..	..	5	..	..	..	..	6	
Do. on Rs. 6	..	..	6	..	..	..	(e) 1	7		
	Total	..	..	16	..	..	..	1	17	
Temporary for 6 months—	Peons on Rs 6	..	..	20	15	..	..	..	35	
	Total	..	..	20	15	..	..	..	35	
Total cost per annum for 1893-94 ..	2,892	2,268	15,496	15,304	14,088	16,224	23,044	89,316		
	Do. for 1892-93	2,892	2,268	13,288	12,748	13,128	15,480	22,444	82,248	
Increase	..	..	2,208	2,556	960	744	600	7,068		

* Includes 1 steersman for the steam launch *Uriya*.

- (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 *moochi*.
 (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 1893-94.

Particulars.	Balasore.	Cuttack.	Puri.	Total.
Salaries of Assistant Commissioners	Rs. A. P. 393 1 9	Rs. A. P. 5,283 13 11	Rs. A. P. 5,760 0 0	Rs. A. P. 11,743 13 11
Exchange compensation allowance .. ..	.. ..	779 4 4	174 14 1	1,347 4 2
House-rent of Assistant Commissioners .. ..	.. ..	553 8 8	.. ..	553 8 8
Salaries of Inspectors	8,100 0 0	2,888 8 3	1,466 10 8	12,455 2 11
Do. of Assistant Inspectors	4,324 10 0	7,733 12 1	2,737 3 11	14,795 10 0
Do. of Sub-Inspectors	1,478 6 2	2,072 5 7	3,612 8 6	7,163 4 3
Pay of Clerks	878 9 2	2,505 12 10	2,054 13 6	5,439 3 6
Servants and guards	7,460 10 7	11,781 15 9	9,228 9 11	28,471 4 3
Medical establishment .. ..	.. ..	.. ..	653 13 0	653 13 0
Temporary establishment	1,322 15 4	553 11 11	815 2 5	2,701 13 8
Travelling allowance	2,509 2 6	3,883 15 9	2,373 1 6	8,766 3 9
Service postage	100 0 0	358 0 0	308 0 0	766 0 0
Do. telegrams	14 13 0	81 14 0	152 2 0	248 13 0
Rewards	321 11 0	396 8 0	15 0 0	733 3 0
Works	1,133 4 9	5,136 15 11	13,720 4 8	19,990 9 4
Rents, rates and taxes	8 9 8	51 7 1	54 0 0	114 0 9
Miscellaneous revenue contingencies	823 5 11	1,169 1 4	1,024 0 8	3,016 7 11
Do. manufacturing contingencies	88 0 8	4 0 11	10,222 6 8	10,314 8 3
Cost and repair of machines .. ..	.. ..	.. ..	2 8 0	2 8 0
Total	28,957 4 6	45,944 12 4	54,375 3 6	1,29,277 4 4

* 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.

APPENDIX C.

COMPARATIVE statement showing the number of cases instituted for Offences against the Salt Laws in Orissa in 1892-93 and 1893-94.

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.	Amount disbursed to informers and apprehenders.	
1	2	3	4	5	6	7	8	9	10	11	
Balasore ..	Illicit manufacture of salt under section 9 of Act XII of 1882.	4	206	210	231	185	(a) 46	..	Rs. A. P. 1,527 4 0	Rs. A. P. 1,739 14 0	
Basudebpur ..		..	107	107	108	101	7	..	971 0 0	927 8 0	
Kendrapara ..		8	51	59	63	47	14	2	222 0 0	341 3 0	
Machgaon ..		20	280	300	301	273	12	16	404 13 3	740 7 0	
Manickpatna ..		..	6	6	6	..	6	..	..	1 8 0	
Total ..		32	650	682	709	606	(a) 85	18	3,125 1 3	3,750 8 0	
Circles.	Description of cases.	1893-94.									
		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.	Amount disbursed to informers and apprehenders.	Increase of cases.
12	13	14	15	16	17	18	19	20	21	22	
Balasore ..	Illicit manufacture of salt under section 9 of Act XII of 1882.	..	20	20	32	25	4	1	Rs. A. P. 66 8 0	Rs. A. P. 177 3 0	190
Basudebpur ..		..	40	40	40	34	5	1	302 8 0	144 8 0	67
Kendrapara ..		2	35	37	37	22	1	14	28 0 0	122 4 0	22
Machgaon ..		16	130	146	146	98	5	35	200 2 0	274 4 0	154
Manickpatna ..		..	6	6	6	4	(b) + 8	..	8 8 0	15 0 0	..
Total ..		18	231	249	261	183	(b) + 8	51	605 10 0	733 3 0	433

(a) Includes 3 persons who died before trial.

(b) The 8 persons are those concerned in 8 cases written off.

The increase in the imports from Calcutta and the Ganjam district was due to the very low stocks of locally manufactured salt available for sale, and to the general increase in consumption which is remarked on in paragraph 26 *infra*. It will be observed that the net increase of 64,157 maunds, comprises only 9,526 maunds of Liverpool salt, the remaining 54,631 maunds, being Madras salt.

PART VI.—QUALITY OF SALT.

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

Particulars.	Insoluble matter.		Sodium Chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
	Inorganic.	Organic.						
Madras Presi- (Ganjam dency. { Surla	1-120	0-130	96-018	1-104	..	0-060	1-215	0-353
	2-730	0-250	93-104	1-626	0-069	..	2-100	0-121
Orissa (locally manufacture- { Gurubai	3-170	0-560	91-482	1-583	0-269	..	2-217	0-719
ed salt). { Tua	3-870	0-250	90-334	2-096	0-063	..	2-713	0-674
Orissa (imported salt)	..	..	..	..	..	..	..	..

No sample received for analysis.

The Ganjam salt was rather dirty but chemically was of very fair quality. It shows the highest percentage of sodium chloride. The Excise salt at Surla contains too much dirt and bittern salts. The salt of the Lake factories contains far too much of the bittern salts, dirt and sand, and is much discoloured. No attempt at any improvement could be made in a season which, as stated above, was very unfavourable for manufacture. No samples of Liverpool salt were received for analysis during the year, but it may be stated that that salt generally contains a high percentage of sodium chloride.

PART VII.—PRICE OF SALT.

A.—Wholesale.

22. The average prices at the factories during the year under report and in the previous year are shown below :—

Salt station.	Year.	Average price per maund ex-duty.
Sribuntapur	1893-94	Rs. A. P. 0 6 9
	1892-93	0 5 2
Timur	1893-94	0 7 2
	1892-93	0 5 3
Bagkhan	1893-94	0 1 7
	1892-93	0 2 0
Tua	1893-94	0 4 0
	1892-93	0 6 1
Gurubai	1893-94	0 4 0*
	1892-93	0 4 0*

* These were the prices of Government Salt. There were no excise stocks at these two factories in 1893-94.

The increase in the wholesale prices at the Timur and Sribuntapur gollahs was due (1) to the want of sufficient stocks of locally manufactured salt and (2) to the occasions on which the salt of the licensees had to be sold *by auction* having been fewer than in 1892-93. The decrease at the Bagkhan gollah was due to the very inferior quality of the salt on sale.

B.—Retail.

Prices of salt in retail markets.

23. A statement showing the average retail prices at selected centres is subjoined :—

STATEMENT showing the retail price of Salt sold in certain centres of trade in Orissa during the year 1893-94.

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.												Average price per seer in 1893-94.	Price per seer as given in Part VIII of Administration Report for Orissa for 1892-93.		
				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	17	18	19	
Balasore .. Basudebpur { Chandbali { Kendrapara {	Balasore .. Bhadrak .. Do. .. Kendrapara .. Do. ..	Calcutta .. Do. .. Do. .. Ganjam .. Do. ..	MILES. About 200 " 240 " 300 " 360 " 134	10-6 10-6 10-6	10-6 10-6 9-1 .. 10-6	9-9 10-4 9-1 8-6 9-1	10-6 9-8 .. 8-6 9-1	10-6 9-8 .. 9-1 9-1	10-6 9-1 9-1 9-1 9-1	10-1 9-1 10-1 9-1 9-1	9-1 9-1 9-1	9-1 9-8 9-1	9-1 9-1 9-1	10-6 9-1 9-1	10-6 9-1 9-1	10-1 9-6 9-1 9-1 10-6	AS. P. 1 7 1 7 ³ / ₄ 1 9 1 7 ³ / ₄ 1 8 ¹ / ₂	AS. P. 1 6 1 7 ³ / ₄ 1 9 1 7 ³ / ₄ 1 8 ¹ / ₂	
	Machgaon .. Cuttack ..	Calcutta .. Ganjam .. Suria .. Sardha ..	Do. .. Do. .. Do. .. Do. ..	400 " 97 " 134 " 100	9-1 10-6	9-1 10-6 10-6 ..	9-1 10-6 11-2 ..	9-1 10-6 10-6 ..	9-1 10-6 10-6 ..	9-1 10-6 10-6 ..	9-1 8-0 10-6 ..	8-0 10-6 10-6 ..	9-1 10-6 10-6 ..	9-1 10-6 10-6 ..	9-1 10-6 10-6 ..	8-8 10-6 10-6 ..	1 8 ¹ / ₂ 1 5 ¹ / ₂ 1 7 ¹ / ₄ 1 6	1 9 ¹ / ₂ 1 5 ¹ / ₂ 1 7 ¹ / ₄ 1 6	
	Manikpatna { Puri .. Khorda ..	Tua and Gurubai .. Do. ..	Do. .. Do. ..	" 40, 70 " 100		9-5 10-7	9-1 10-6	10-5 10-6	10-5 ..	10-5 10-6	10-6 10-6	10-6 10-6	9-8 9-8	9-1 10-7	9-8 9-8	9-1 9-8	9-9 10-4	1 7 1 6 1 6	1 6 1 6 1 6
				Average ..	10-2	10-0	9-9	10-2	9-8	10-0	9-9	9-6	9-5	9-6	9-8	9-6	9-9	1 7	1 7

GOVERNMENT ORDER, 12TH DECEMBER 1894, No. 869, R.D.

ENCLOSURE TO APPENDIX I—cont.
Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1893-94—cont.

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGES.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Chingleput— cont.	Covelong—	1890-91 .. 1891-92 ..	35 17	16-08 10-00	5-04 4-30	9-48 7-67	Maximum pending. Minimum passed as normal. Maximum passed, as the storer is dead. Minimum passed, as the heap was under sale for a long period.
	Excise ..	1892-93 .. 1893-94 ..	79 15	14-67 7-33	1-46 1-30	5-95 4-64	Maximum due to damage by rain. Minimum passed with the remark that sandy platform does not account for low wastage. Maximum due to wet salt stored on damp space. Storer warned. Minimum due to rain on the 4th day after storage.
	Merkanam—	1887-88 ..	2	20-12	8-33	14-22	Maximum passed, as the storer left the department. Minimum due to sandy platform and to strong wind at the time of storage; storer cautioned.
	Excise ..	1888-89 ..	2	14-96	11-60	14-10	Maximum passed. Minimum normal.
		1889-90 ..	17	14-26	6-75	11-00	Maximum pending. Minimum due to damp space. Storer cautioned.
		1890-91 ..	26	16-33	5-16	9-26	Do. do. normal.
		1891-92 ..	34	9-83	2-25	5-64	Maximum passed. Minimum due to good and dry salt.
		1892-93 ..	52	23-83	1-44	7-11	Maximum due to new and unconsolidated platform. Minimum low for the age. Storer cautioned.
	Government	1893-94 ..	38	6-16	0-62	3-35	Maximum due to sandy and damp space on which the heap was stored. Minimum low. Storer cautioned.
		1891-92 ..	5	13-16	2-50	7-30	Maximum due to new platform. Minimum passed with the remark that there was some mistake in reweighment.
		1892-93 ..	9	8-83	3-75	5-85	Maximum due to rain. Minimum normal.
		1893-94 ..	4	8-75	1-41	2-20	Maximum normal. Minimum passed.
		1891-92 ..	5	12-20	6-54	10-54	Maximum passed, as storer is dead. Minimum passable.
Negapatam	Cuddalore—	1892-93 ..	9	5-46	2-30	3-68	Maximum and minimum passable.
	Excise ..	1893-94 ..	54	25-00	0-60	4-81	Maximum passed. Minimum passable.
	Tranquebar—	1888-89 ..	1	32-83	32-83	32-83	Maximum and minimum passed with the remark that the wastage was high.
	Excise ..	1889-90 ..	2	18-83	10-66	14-75	Passed on explanation.
		1891-92 ..	3	17-60	15-68	16-75	Maximum and minimum passed with the remark that the wastage was high.
		1892-93 ..	31	12-50	1-16	6-46	Maximum passed with a remark that the wastage was high. Minimum passable.
		1893-94 ..	65	13-60	0-16	4-26	Maximum passed on explanation. Minimum passable.
	Negapatam—	1888-89 ..	1	40-16	40-16	40-16	Maximum and minimum passed, the heap being a partial one.
	Excise ..	1889-90 ..	1	20-04	20-04	20-04	Maximum passed, as storer retired.
		1890-91 ..	1	19-37	19-37	19-37	Maximum, though high, passed on explanation.
		1892-93 ..	8	5-41	2-30	3-21	Do.
		1893-94 ..	92	3-58	0-08	2-10	Passable.
	Government	1889-90 ..	2	38-91	7-45	45-82	Maximum under enquiry. Minimum passed, as storer retired.
		1891-92 ..	1	15-39	15-39	15-39	Maximum, though high was passed on explanation.
		1893-94 ..	3	5-29	0-91	3-11	Maximum and minimum passed on explanation.

ENCLOSURE TO APPENDIX I—*cont.*
Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1893-94—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGES.			Explanation.	
				Maxi- mum.	Mini- mum.	Average.		
1	2	3	4	5	6	7	8	
Negapatam— <i>cont.</i>	Vélaraniyam—	1887-88 ..	2	20-58	5-60	18-08	Maximum passed on explanation. Minimum passable.	
	Excise ..	1888-89 ..	1	16-33	16-33	16-33	do.	
		1889-90 ..	1	11-91	11-91	11-91	do.	
		1890-91 ..	1	10-50	10-50	10-50	do.	
		1891-92 ..	1	10-25	10-25	10-25	do.	
	Adirampatnam—	1892-93 ..	2	21-12	5-00	5-46	Maximum and minimum passed with the remark that the damages caused by the rain have not been properly noted.	
		1893-94 ..	7	3-00	1-60	2-17	do.	
		Excise ..	1889-90 ..	1	23-33	23-33	23-33	Passed with a black (—) mark to the storor. Minimum passable.
			1890-91 ..	5	15-83	4-53	15-82	Maximum passed with a warning to the storor. do.
	1891-92 ..		10	15-40	6-60	12-58	do.	
1892-93 ..	33		6-50	0-50	4-40	Passable.		
Tinnevely ..	Government ..	1893-94 ..	19	6-25	2-50	3-99	Maximum passed with the remark that the heap has been carelessly stored.	
		1890-91 ..	1	13-41	13-41	13-41	Passed on explanation.	
		1891-92 ..	2	26-32	15-00	21-53	Maximum passed with a black mark to the storor.	
		1892-93 ..	3	28-60	3-85	13-09	do.	
	Vatnam—	1893-94 ..	25	10-30	0-04	4-61	Maximum passed on explanation. Minimum passable.	
		Excise ..	1888-89 ..	1	26-00	26-00	26-0	Passed on explanation.
			1889-90 ..	1	12-75	12-75	12-75	Passed as ordinary.
			1890-91 ..	1	8-66	8-66	8-66	Passed, as storor is dead.
	1891-92 ..		2	9-66	8-40	9-14	Maximum and minimum passed on explanation.	
	Tinnevely ..	Government ..	1892-93 ..	42	6-33	0-64	3-44	Maximum due to the quality of the salt. Minimum passed with a black mark to the storor.
1893-94 ..			105	7-83	0-16	3-58	Maximum due to the heap having been subject to rains. Minimum passed.	
1893-94 ..			1	8-49	8-49	8-49	Under enquiry.	
1886-87 ..			1	15-00	15-00	15-00	Storor no longer in Government service. Passed.	
Morekolam—		1887-88 ..	11	19-33	10-83	14-29	Maximum passed as ordinary. Minimum passed on explanation.	
		1889-90 ..	1	12-60	12-60	12-60	Due to salt having been pure and free from magnesium; passed on explanation.	
		1890-91 ..	2	15-00	10-33	12-66	Maximum normal. Minimum passed as ordinary.	
		1891-92 ..	7	12-25	4-33	6-27	Maximum passed with the remark that the heap has been carelessly stored. Minimum passed on explanation.	
Tuticorin—		1892-93 ..	43	8-16	0-66	4-40	Maximum passed.	
		1893-94 ..	34	6-08	0-66	2-23	Maximum passed with the remark that the heap was carelessly stored.	
	1893-94 ..	2	2-30	0-83	1-77	Maximum under enquiry. Minimum passed as ordinary.		
	1889-90 ..	3	12-50	1-83	9-91	Maximum passed as ordinary. Minimum passed on explanation.		
Excise ..	1891-92 ..	44	11-33	3-83	6-62	Maximum due to the heap having been well covered. Minimum due to strong winds at the time of storage. Passed with a warning.		
	1892-93 ..	222	7-66	0-50	3-53	Maximum due to winds during storage. Minimum due to salt being dry and of good crystals.		
	1893-94 ..	165	5-50	0-16	1-60	Passed with a warning.		
	1893-94 ..	165	5-50	0-16	1-60	Maximum under enquiry. Minimum passed as ordinary.		

ENCLOSURE TO APPENDIX I—*cont.*
Memorandum explaining the Cause of Serious Wastages discovered in the Heaps outturned in the year 1893-94—*cont.*

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGES.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Tinnevelly— <i>cont.</i>	Tuticorin— <i>cont.</i>	1890-91 ..	6	9-04	6-45	7-25	Maximum passed, as storer is dead. Minimum passed on explanation.
	Government ..	1892-93 ..	7	5-16	0-86	4-15	Maximum under enquiry. Minimum passed, with a black mark to the storer.
	Kayalpatnam—	1891-92 ..	24	9-08	3-12	4-97	Maximum passed as ordinary. Minimum passed, as storer retired.
	Excise ..	1892-93 ..	83	10-00	0-62	4-21	Maximum passed on explanation. Minimum passed with a warning.
	Kuttanguli—	1893-94 ..	196	2-41	0-16	0-89	Maximum under enquiry. Minimum passed as ordinary.
		1892-93 ..	3	3-14	0-91	2-79	Maximum due to high winds during storage. Passed on explanation. Minimum passed on explanation.
	Excise ..	1893-94 ..	5	1-91	0-95	1-36	do.
	Government ..	1892-93 ..	2	7-08	0-83	1-62	Maximum passed as ordinary. Minimum due to strong winds during storage. Passed under Inspector's remarks.
	Udipi—	1891-92 ..	4	4-40	3-60	3-97	Passed on explanation.
	Government	1892-93 ..	2	2-20	2-05	2-13	Passed, wastages being ordinary.
Calicut..	Mangalore—	1892-93 ..	5	3-50	0-49	2-00	Passed with the remark that the wastage in three is low and in two high. Two heaps showed excesses; the subject is under correspondence.
	Government	1892-93 ..	5	3-50	0-49	2-00	Passed, being normal.
	Calicut—	1892-93 ..	1	1-73	1-73	1-73	Passed, being normal.
	Ponnani—	1892-93 ..	10	2-46	0-49	0-99	Passed as ordinary.
	Government	1893-94 ..	6	1-07	0-14	0-48	Passed.

ENCLOSURE No. 2.
APPENDIX N (Old Form).
STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1893-94.

Sub-Division.	Circle.	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
Chhatrapur	Ganjam ..	18	4	..	4	..	7	..	7	..	..	..	..	1	1
	Suria ..	58	11	..	..	..	..	..	..	..	..	..	..	..	..
	Aska ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	76	15	4	4	7	7	..	..	..	..	11	11	1	1
Chitsecole	Naupada ..	574	160	8	8	86	86	..	..	6	6	100	100	56	56
	Calingsapatam ..	1,479	694	43	43	259	259	..	..	5	5	307	307	380	380
	Konada ..	656	152	16	16	44	44	..	..	3	3	63	63	86	86
	Bobbili ..	105	79	5	5	21	21	..	..	..	..	26	26	52	52
Cocanada	Karasa ..	438	179	4	4	100	100	..	..	..	..	104	104	74	74
	Anakapalle ..	1,168	443	27	27	53	53	..	..	2	2	82	82	354	355
	Polavarani ..	742	313	8	8	69	70	..	..	8	8	85	86	219	220
	Total ..	5,062	2,020	111	111	632	633	..	..	24	24	767	768	1,221	1,223
Masulipatam	Penugudur ..	145	43	1	1	9	9	..	..	..	..	10	10	29	29
	Bajahmundry ..	156	105	..	3	31	31	..	..	2	2	33	33	50	50
	Mogalturra ..	390	224	..	..	95	96	..	..	..	..	99	100	124	124
	Ellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	Total ..	691	372	4	4	135	136	1	1	2	2	142	143	203	203
	Manginapudi ..	191	53	..	..	9	9	..	..	..	1	9	10	41	41
	Nizampatam ..	70	43	..	..	9	9	..	..	..	..	10	10	31	32
	Bezavada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	Vinukonda ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	261	96	..	..	18	18	1	1	..	1	19	20	72	73
	Kanuparti ..	57	48	1	1	7	7	5	5	..	..	13	13	35	35
	Iskapalle ..	88	79	2	2	17	17	..	..	..	..	19	19	60	60
Nellore	Krishnapatnam ..	103	88	4	4	19	19	..	..	1	1	24	24	64	64
	Cumbum ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	248	215	7	7	43	43	5	5	1	1	56	56	159	159

ENCLOSURE TO APPENDIX I—cont.
Memorandum explaining the Cause of Serious Wastages discovered in the Heaps returned in the year 1893-94—cont.

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGES.			Explanation.
				Maxi- mum.	Average.		
					Mini- mum.		
1	2	3	4	5	6	7	8
Cocanada	Penugudur—	1890-91 ..	1	7-20	7-20	7-20	Due to restored salt. Restorer cautioned.
	Excise ..	1891-92 ..	17	9-25	3-16	7-27	Maximum due to age. Minimum low. Storer blackmarked.
	Government ..	1892-93 ..	70	12-91	0-91	4-74	Maximum under enquiry. Minimum low for the age. Storer cautioned.
		1893-94 ..	6	6-50	2-50	4-16	Maximum under enquiry. Minimum normal.
		1894-95 ..	6	12-00	9-91	10-88	Maximum due to age. Minimum low for the age.
		1895-96 ..	1	5-25	6-35	5-25	Due to the heap made up of several remnants of dried salt. Storer cautioned.
		1896-97 ..	1	3-09	3-09	3-09	do.
	Mogaltur—	1889-90 ..	3	8-83	6-30	7-56	Maximum and minimum low due to the quality of salt. The wastage is still under enquiry.
	Excise ..	1890-91 ..	1	5-50	5-50	5-50	Maximum and minimum low due to restored salt and the heap being a partial one. Wastage passed with the remark that the restorer's explanation was not satisfactory.
		1891-92 ..	1	9-75	9-75	9-75	Normal—Due to age.
		1892-93 ..	19	6-83	1-75	4-03	Maximum normal. Minimum low and the storer warned.
		1893-94 ..	43	6-58	0-16	2-98	Maximum due to damage by heavy rains. Minimum low and the storer was blackmarked.
Masulipatam	Manginapudi—	1888-89 ..	23	14-16	5-83	9-50	Maximum normal. Minimum low due to the good covering of heaps.
	Excise ..	1889-90 ..	15	13-91	9-91	10-90	Maximum and minimum normal.
	Government ..	1890-91 ..	25	12-30	6-58	9-44	Maximum passable. Minimum due to good covering of heap.
		1891-92 ..	39	11-41	5-83	8-84	Maximum due to damage by heavy rain. Storer cautioned.
		1892-93 ..	25	8-00	1-50	3-06	Maximum high; under enquiry. Minimum low; the storer was warned.
		1893-94 ..	2	39-50	24-66	32-12	Maximum wastage due to the age of the heaps. Minimum normal.
	Government ..	1889-90 ..	1	9-33	9-33	9-33	Normal.
	Excise ..	1890-91 ..	37	11-33	1-12	3-98	Maximum wastage due to careless storage. Storer warned.
		1891-92 ..	6	2-16	0-20	1-50	Maximum under enquiry. Minimum normal.
	Nizampatam—	1887-88 ..	7	34-60	10-50	18-75	Maximum due to damage by rain and the heap having been stored in a low place. Minimum normal.
	Excise ..	1888-89 ..	3	10-83	6-50	8-30	Maximum due to the good covering of the heap. Minimum normal.
	Government ..	1889-90 ..	2	13-10	11-00	11-57	Maximum due to the bad quality of salt. Minimum normal.
Nellore	Excise ..	1890-91 ..	7	9-50	5-60	7-09	Maximum normal. Minimum due to the good quality of salt.
	Government ..	1891-92 ..	24	10-50	2-83	5-97	do.
		1892-93 ..	24	12-15	2-08	6-04	do.
		1893-94 ..	1	3-00	3-00	3-00	do.
	Government ..	1887-88 ..	2	13-12	12-62	12-87	Maximum and minimum passed as normal.
	Excise ..	1888-89 ..	1	17-54	17-54	17-54	Under enquiry.
		1889-90 ..	5	19-30	11-08	14-83	Maximum due to damage by rain. Minimum passed as normal.
		1890-91 ..	30	19-91	4-75	10-24	Maximum due to bad thatching. Minimum due to error in machines.
		1891-92 ..	17	19-86	2-60	7-58	Maximum due to bad covering. Minimum under enquiry.
		1892-93 ..	40	19-08	2-29	8-00	Maximum due to the carelessness of the storer who was awarded a black mark. Minimum passed as normal.
		1893-94 ..	18	3-91	0-10	2-04	Maximum due to damage by rain. Minimum passed as normal.
		1894-95 ..	1	25-45	25-45	25-45	Stated to be due to age; under enquiry.
	1895-96 ..	3	23-20	20-50	22-00	Maximum said to be due to age; under enquiry.	
	1891-92 ..	110	11-41	2-25	6-91	the heap passed through the storer's hands.	
	1893-94 ..	4	3-54	1-25	2-46	Maximum said to be due to age; under enquiry. Storer dead. Minimum due to carelessness. Storer awarded a black mark. Maximum and minimum due to age.	

ENCLOSURE TO APPENDIX I—cont.
Memorandum explaining the Cause of Serious Wastages discovered in the Heaps returned in the year 1893-94—cont.

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGE.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Nellore—cont.	Takapalle—	1889-90 ..	1	9.08	9.08	9.08	Due to the quality of salt.
		1890-91 ..	1	6.31	6.31	6.31	Due to re-storage of remnants. Minimum passed as normal.
	Excise ..	1891-92 ..	7	7.58	3.75	5.95	Maximum due to reweighting. Minimum due to storage of dry salt of first scraping.
		1892-93 ..	12	7.00	1.20	3.46	Maximum due to rain at the time of storage. Minimum passed as normal.
	Krishnapatnam—	1893-94 ..	7	6.16	0.004	3.08	Maximum due to storage in a new place. Minimum passed as normal.
		1891-92 ..	14	12.41	5.50	8.24	Maximum due to damage by rain. Minimum due to the quality of salt.
	Excise ..	1892-93 ..	37	6.91	1.50	3.69	Maximum due to dry salt stored and to the heap having been on sale for three and half months.
		1893-94 ..	48	5.70	0.83	2.85	Minimum due to age and quality of salt.
	Government ..	1894-95 ..	6	17.60	10.60	14.69	Maximum due to salt being stored on a new space. Minimum passed as normal.
		1895-96 ..	2	8.96	8.58	8.77	Maximum due to damage and reweighting. Minimum due to age.
Chingleput	Tada—	1891-92 ..	18	10.58	4.25	7.14	Maximum under enquiry. Minimum due to the good quality of salt and good thatch of the heap.
		1892-93 ..	4	9.83	1.00	2.76	Maximum due to damage and reweighting. Minimum due to age.
	Excise ..	1893-94 ..	5	4.50	0.58	2.32	Maximum due to age. Minimum passed as normal.
		1889-90 ..	1	20.52	20.52	20.52	Due to damage by rain. Storer warned.
	Excise ..	1890-91 ..	1	4.87	4.87	4.87	Due to error in machines. Storer warned.
		1891-92 ..	27	13.80	2.30	5.60	Maximum due to damage by rain. Minimum passed with the remark that the Tada wastages run low.
	Vayalur—	1892-93 ..	34	5.66	1.33	3.12	Maximum normal. Minimum passed with the remark that the Tada wastages run low.
		1893-94 ..	9	4.80	1.04	2.87	Maximum normal. Minimum due to dry and good salt.
	Excise ..	1890-91 ..	25	28.60	8.50	13.14	Maximum found in a remnant heap. Minimum normal.
		1891-92 ..	53	23.86	1.40	8.24	Storer warned.
Madras Depot—	Government ..	1892-93 ..	41	21.33	5.00	8.70	Maximum still pending. Minimum normal.
		1893-94 ..	22	6.18	0.33	3.49	Maximum and minimum normal.
	Excise ..	1892-93 ..	1	1.02	1.02	1.02	Normal.
		1890-91 ..	46	22.61	2.04	12.38	Maximum said to be due to damage by rain, but as there was no sinkage, the storer was blackmarked.
	Excise ..	1891-92 ..	118	14.66	3.72	9.08	Minimum due to suspected overstorage. Storer warned.
		1892-93 ..	65	22.34	2.04	8.86	Maximum due to new and unconsolidated platform. Minimum passed with the remark that the wastage was not very low.
	Excise ..	1893-94 ..	35	12.83	2.00	5.00	Maximum due to bad covering. Storer blackmarked. Minimum normal.
		1887-88 ..	3	21.04	6.47	15.91	Maximum still pending. Minimum passed as reasonable.
	Excise ..	1888-89 ..	14	31.06	15.47	23.12	Do. do. for the age of the heap.
		1889-90 ..	22	40.37	6.05	16.23	Maximum due to damage by rain. Minimum passed.
Government ..	Excise ..	1891-92 ..	3	50.00	25.64	28.12	Maximum and minimum passed with the remark that the coverings were in a bad order.
		1892-93 ..	2	78.43	10.71	69.55	Maximum due to misplacement of number board, passed with the remark that there had been want of care. Minimum due to neglected coverings.
	Government ..	1893-94 ..	2	2.66	1.89	2.00	Maximum and minimum passed.

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1893-94—cont.

Sub-Division.	Circle.	DISPOSAL BY THE OFFICERS OF THE DEPARTMENT—cont.				DISPOSAL BY THE MAGISTRACY.			
		Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1893 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.
Chattrapur ..	Ganjam ..	1	1	10	3	13	5	1	2
	Suria ..	11	11	41	11	52	6	..	..
	Aska ..	..	..	..	..	..	..	..	..
	Total ..	12	12	51	14	65	11	1	2
Chitradurga ..	Narapada ..	156	156	307	465	465	109	57	57
	Calingsapatam ..	687	687	655	134	831	420	398	398
	Konada ..	149	149	316	466	685	94	94	94
	Bobbili ..	78	78	2	80	82	53	53	53
Cocanada ..	Karasa ..	178	178	186	364	542	78	76	76
	Anakapalle ..	436	437	554	933	1414	420	379	380
	Pollavaram ..	304	306	303	614	917	263	231	232
	Total ..	1,991	1,991	2,323	4,327	6,644	1,388	1,255	1,257
Mangalagiri ..	Penguduru ..	39	39	17	56	72	30	28	28
	Tanjavur ..	83	83	13	96	109	61	61	61
	Mogathuru ..	223	224	154	377	597	128	120	120
	Ellore ..	..	..	..	..	..	..	..	..
Masulipatam ..	Total ..	345	346	184	529	679	219	189	189
	Mangalapudi ..	50	51	79	129	179	43	40	40
	Nizampatam ..	41	42	17	59	100	35	28	29
	Bezwada ..	..	..	..	..	..	..	..	..
Nellore ..	Vinukonda ..	91	93	96	188	284	78	68	69
	Kanuparti ..	48	48	9	57	105	35	31	31
	Takapalle ..	79	79	7	86	155	61	61	61
	Krishnapatnam ..	88	88	14	102	200	66	63	63
	Cumbur ..	..	..	..	..	..	..	..	..
	Total ..	215	215	30	245	515	162	146	146

(a) Includes 2 cases with 2 persons written off as the accused absconded before enquiry.
 (b) Includes 2 cases with 4 persons written off.
 (c) Includes 3 cases with 3 persons written off.
 (d) Do. 1 case with 1 person written off.
 (e) Do. 7 cases with 7 persons do.
 (f) Do. 1 case with 1 person withdrawn from the Magistrate's file.
 (g) Excludes 2 do. 2 do. in which the accused died, and 1 case with 1 person written off by the Magistrate.
 (h) Excludes 1 case with 1 person written off.

APPENDIX N (Old Form)—*cont.*
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1893-94—*cont.*

DEPARTMENT BY THE OFFICERS OF THE DEPARTMENT.															
Sub-Division.	Circle.	Released by Department.												Sent for trial.	
		Pending at the beginning of the year and since reported during the year.		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.			
		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 ..	1,840	618	19	19	109	109	1	1	31	31	160	160	447	449
	Vayalur ..	873	553	8	8	49	49	1	1	31	33	89	91	453	460
	Ennore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Merkanam ..	1,383	738	5	5	12	13	..	..	6	5	22	23	702	703
	Total ..	4,368	2,022	46	46	186	186	3	3	69	71	306	309	1,678	1,689
Arcot ..	Kurnool ..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
	Bellary ..	12	13	..	..	..	..	..	..	..	..	..	..	7	7
	Anantapur ..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
	Guddapah ..	79	40	..	..	..	..	..	..	..	..	..	..	30	34
	Vellore ..	27	14	..	..	2	..	..	..	..	..	2	2	11	11
	Conjeevaram ..	48	33	..	..	1	..	..	..	..	..	..	..	3	3
	Tirukkoyilur ..	944	564	21	21	30	30	..	..	..	..	51	51	512	512
	Madanapalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	1,112	666	23	23	36	36	..	..	4	8	63	67	592	596
Negapatam	Villupuram ..	363	272	4	4	21	21	10	10	5	6	40	41	221	222
	Cuddalore ..	2,202	1,232	33	33	237	238	..	..	4	4	274	275	949	951
	Tanquebar ..	514	456	5	5	137	137	..	..	2	9	144	151	302	302
	Negapatam ..	82	24	2	2	11	11	..	..	..	..	13	13	11	11
	Vedaranmiyam ..	340	209	3	3	21	21	7	7	..	..	33	33	176	176
	Adirappattanam ..	3,474	2,219	38	38	302	302	..	..	10	14	350	354	1,801	1,804
	Tanjore ..	1,096	787	88	88	35	35	..	..	..	..	124	124	647	647
	Nannilam ..	29	25	1	1	2	2	1	1	..	..	4	4	20	20
	Total ..	8,100	5,224	174	174	766	767	19	19	23	35	982	995	4,127	4,133
Tinnevelly	Dindigul ..	9	9	..	..	..	..	..	..	..	..	..	..	8	8
	Madura ..	1,065	525	16	16	28	28	..	..	..	..	..	..	480	480
	Vattanam ..	1,800	758	40	40	71	71	..	..	2	2	114	114	641	642

11. The Government considers that the report may be further curtailed with reference to the following remarks :—

(a) A good deal of the detailed information including annual changes contained in chapter I of the report can be thrown into a tabular form and relegated to an appendix.

(b) The explanations of the variations in consumption, such as those given in paragraphs 69 and 86 of the report, being usually more or less of a speculative nature, may be omitted, except in cases where special reasons exist for the variations.

(c) The details given in the statement appended to paragraph 96 appear to be hardly necessary in an administration report. It would be sufficient if the totals for the several years are alone given.

(d) The details for districts given in the statement appended to paragraph 162 are unnecessary. It would suffice if only the Presidency total be given with such remarks as these: that the incidence of taxation per head of the population varied from 0.3 pies in South Arcot to As. 2-2 in Godavari and was appreciable only in Vizagapatam (11 pies), Madras (10 pies) and Nilgiris (1 anna).

(e) The statements at paragraphs 138 and 207 should be relegated to the appendix.

(f) Appendix J may be omitted. As regards appendix I, it would, the Government considers, be sufficient if the totals for each sub-division are given, the details of circles being omitted.

12. Referring to the heading of chapter IV, the Government observes that the expression "the tree-tapping license-fee system" is a misnomer, so far as the Government is concerned. The correct expression is: "The Tree-tax License fee system." Similarly at page 5 of the Salt Administration Report, the heading "Subordinate Preventive and tree-tapping establishments" should be "Subordinate Preventive and tree-tax establishments."

13. The Income-tax Administration Report.—The Board's suggestions in this respect are all approved.

14. The references in the foregoing paragraphs are to the Administration Reports for 1892-93.

(True Extract.)

(Signed) E. GIBSON,
Ag. Secretary to Government.

Resolution—dated 20th September 1894, No. 381.

The statements referred to in paragraphs 4 and 5 of the Government Order read above, which were omitted from the Salt Administration Report for 1893-94, are herewith submitted.

2. The other instructions contained in the Government Order regarding the preparation of the Salt Administration Report will be duly attended to in future.

(True Copy and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

ENCLOSURE No. 1.
ENCLOSURE TO APPENDIX I.
MEMORANDUM explaining the Cause of Serious Wastages discovered in the Heaps returned in the year 1893-94.

Sub-Division.	Circle.	Year in which the salt was stored.	Number of heaps in which wastage occurred.	PERCENTAGE OF WASTAGES.			Explanation.
				Maxi- mum.	Mini- mum.	Average.	
1	2	3	4	5	6	7	8
Chattrapur	Ganjām— Government	1894-85 ..	1	10-45	10-45	10-45	Due to age. Maximum wastage passed with a warning to the storer. Minimum passed with a black mark to the storer.
		1891-92 ..	2	5-00	4-50	5-08	Maximum due to the heap sold after once reweighed. Minimum due to the quality of the salt.
		1892-93 ..	151	10-41	1-29	5-13	Maximum due to the inferior quality of the salt—passed with a warning to the storer. Minimum passed as normal.
		1893-94 ..	34	4-16	0-35	1-53	Maximum due to damage by rain. Minimum due to the thick covering of heap in which it was ascertained.
		1892-93 ..	93	11-91	2-90	5-34	Maximum due to the bad quality of salt. Minimum passed as normal.
		1893-94 ..	4	4-39	2-32	4-33	Due to age.
		1894-85 ..	1	21-33	21-33	21-33	Due to age. Storer warned.
		1892-93 ..	1	11-50	11-50	11-50	Maximum due to age. Minimum normal.
		1893-94 ..	5	10-04	5-50	9-95	Maximum due to careless storage. Passed storer being under suspension for other offences. Minimum normal.
		1892-93 ..	41	9-25	3-33	5-78	Maximum due to suspected overstorage. Storer left the department.
Chitacole	Ganjām— Government	1894-85 ..	1	16-33	16-33	16-33	Maximum and minimum due to age and damage by cyclone.
		1895-86 ..	2	19-98	13-58	15-68	Due to the quality of salt.
		1898-89 ..	1	13-50	13-50	13-50	Maximum due to the quality of salt. Minimum due to re-storage.
		1899-90 ..	3	12-83	8-00	9-88	Maximum and minimum due to the quality of salt.
		1890-91 ..	6	14-16	10-33	12-13	Maximum and minimum due to the quality of salt.
		1891-92 ..	2	8-00	7-33	7-66	Maximum and minimum due to the quality of salt and to re-storage of remnants.
		1892-93 ..	152	9-58	2-16	6-13	Maximum and minimum due to the quality of salt.
		1893-94 ..	13	5-66	3-00	3-98	Maximum due to rain during storage. Minimum normal.
		1890-91 ..	1	4-32	4-32	4-32	Due to the quality of salt.
		1893-89 ..	4	21-41	7-83	12-60	Maximum under enquiry. Minimum normal.
Chitacole	Kōnda— Excise	1899-90 ..	6	13-16	10-25	10-56	Maximum and minimum passed as normal.
		1890-91 ..	2	8-21	5-83	7-02	Maximum and minimum passed as normal.
		1891-92 ..	1	9-83	9-83	9-83	Maximum and minimum passed as normal.
		1892-93 ..	108	14-30	2-00	5-64	Maximum due to careless storage for which the storer was blackmarked. Minimum passed as normal.
		1893-94 ..	46	6-91	0-33	2-58	Maximum due to storage of wet salt. Minimum normal.
		1891-92 ..	3	7-16	6-33	6-74	Normal.
		1899-90 ..	5	10-25	5-62	8-77	Maximum and minimum passed as normal.
		1891-92 ..	5	8-75	5-41	7-37	Do.
		1892-93 ..	29	21-33	3-20	8-73	Maximum under enquiry and minimum normal.
		1893-94 ..	16	6-08	0-83	2-70	Do.
Chitacole	Karasa— Excise	1895-86 ..	1	20-83	20-83	20-83	Due to age.
		1891-92 ..	19	10-16	14-33	8-00	Maximum and minimum passed as normal.
		1892-93 ..	16	8-37	4-20	6-92	Do.
		1893-94 ..	5	5-12	0-91	2-82	Maximum under enquiry. Minimum normal.
		1892-93 ..	12	9-62	3-45	5-74	Maximum and minimum passed as normal.
Chitacole	Polavarani— Government	1892-93 ..	12	9-62	3-45	5-74	Maximum and minimum passed as normal.

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1893-94—cont.

Sub-Division.	Circle.	DISPOSAL BY THE OFFICERS OF THE DEPARTMENT—cont.				DISPOSAL BY THE MAGISTRACY.			
		Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1893 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.
Chingleput...	Tada ..	667	609	1,181	1,794	615	46	3	467
		542	551	297	840	552	33	1	476
		111	113	124	235	113	37	7	76
		724	725	562	1,292	781	91	7	739
		1,984	1,998	2,164	4,161	2,011	207	11	1,758
		1	1	1	1	1	1	1	1
		11	12	11	11	12	1	1	7
		1	1	1	1	1	1	1	1
		33	40	14	40	40	30	4	40
		13	13	7	20	13	7	1	11
Arut	Vellore ..	33	33	9	43	33	5	1	30
		563	563	291	866	563	88	1	580
		1,984	1,998	2,164	4,161	2,011	207	11	1,758
		1	1	1	1	1	1	1	1
		11	12	11	11	12	1	1	7
		1	1	1	1	1	1	1	1
		33	40	14	40	40	30	4	40
		13	13	7	20	13	7	1	11
		33	33	9	43	33	5	1	30
		563	563	291	866	563	88	1	580
Negapatam.	Villupuram ..	663	663	321	981	663	131	3	670
		261	263	98	361	270	2	2	244
		1,223	1,226	517	1,741	1,227	461	5	1,002
		446	453	50	499	456	15	5	315
		24	24	54	78	24	4	11	11
		209	209	107	316	209	24	188	188
		2,151	2,158	991	3,146	2,162	328	57	2,018
		771	771	264	1,037	773	59	14	665
		24	24	2	27	25	2	20	20
		5,109	5,128	2,078	7,205	5,146	895	78	4,463
Tinnevely...	Dindigul ..	8	8	416	941	8	1	1	12
		526	526	416	941	526	124	1	523
		756	756	914	1,671	756	129	1	711
		1,984	1,998	2,164	4,161	2,011	207	11	1,758
		1	1	1	1	1	1	1	1
		11	12	11	11	12	1	1	7
		1	1	1	1	1	1	1	1
		33	40	14	40	40	30	4	40
		13	13	7	20	13	7	1	11
		33	33	9	43	33	5	1	30
Tinnevely...	Vatnam ..	563	563	291	866	563	88	1	580
		1,984	1,998	2,164	4,161	2,011	207	11	1,758
		1	1	1	1	1	1	1	1
		11	12	11	11	12	1	1	7
		1	1	1	1	1	1	1	1
		33	40	14	40	40	30	4	40
		13	13	7	20	13	7	1	11
		33	33	9	43	33	5	1	30
		563	563	291	866	563	88	1	580
		1,984	1,998	2,164	4,161	2,011	207	11	1,758

(a) Includes 6 cases and 6 persons written off.
 (b) Includes 16 cases with 16 persons written off.
 (c) Includes 2 undetected cases written off.
 (d) Includes 1 case with 1 person written off.
 (e) Includes 1 case with 1 person written off.
 (f) Includes 1 case with 1 person written off.
 (g) Includes 1 case with 1 person written off.
 (h) Includes 1 case with 1 person written off.
 (i) Includes 1 case with 1 person written off.
 (j) Includes 1 case with 1 person written off.
 (k) Includes 1 case with 1 person written off.
 (l) Includes 1 case with 1 person written off.
 (m) Includes 1 case with 1 person written off.
 (n) Includes 1 case with 1 person written off.
 (o) Includes 1 case with 1 person written off.
 (p) Includes 1 case with 1 person written off.
 (q) Includes 1 case with 1 person written off.
 (r) Includes 1 case with 1 person written off.
 (s) Includes 1 case with 1 person written off.
 (t) Includes 1 case with 1 person written off.
 (u) Includes 1 case with 1 person written off.
 (v) Includes 1 case with 1 person written off.
 (w) Includes 1 case with 1 person written off.
 (x) Includes 1 case with 1 person written off.
 (y) Includes 1 case with 1 person written off.
 (z) Includes 1 case with 1 person written off.

APPENDIX N (Old Form)—*cont.*
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1893-94—*cont.*

DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.																		
Sub-Division.		Circle.	Released by Department.												Total released after warning.		Sent for trial.	
			Pending at the beginning of the year and since reported during the year.		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.					
1	2	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.			
Tinnevely—cont.	Morekalam	688	419	31	31	43	43	2	2	4	4	80	80	323	323			
	Tuticorin	5	..	..	..	..	..	..	..	..	..	..	..	..	..			
	Kayalpattam	(a) 15	9	..	..	..	..	..	..	..	..	..	..	..	..			
	Kattangudi	41	14	1	1	12	12	..	..	..	..	13	13	1	1			
	Tinnevely	2	2	..	..	..	..	..	..	..	..	2	2	..	..			
	Total	3,626	1,736	88	88	157	157	3	3	9	9	257	257	1,459	1,460			
	Hosur	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
	Salem	2	1	..	..	..	..	..	..	..	..	..	..	..	..			
	Coimbatore	46	49	..	..	14	14	2	2	..	..	16	17	30	30			
	Erode	75	57	2	2	2	2	..	..	..	..	5	5	891	891			
Tinnevely	North Trichinopoly	1,614	949	20	20	26	26	..	..	..	..	47	47	366	366			
	South Trichinopoly	637	412	6	6	23	23	..	..	..	..	31	31	..	..			
	Total	(a) 2,374	1,468	28	28	65	65	2	2	4	5	99	100	1,326	1,328			
	Udipi	452	198	4	4	65	65	9	9	..	..	78	78	99	99			
	Mangalore	563	167	5	5	6	6	1	1	..	..	20	20	137	137			
	Tellicherry	1,809	1,312	122	122	225	225	..	..	..	..	358	358	935	935			
	Calicut	58	54	3	3	3	3	..	..	..	..	6	6	43	43			
	Ponnani	575	334	4	4	..	..	..	..	..	..	1	1	38	38			
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
	Cochin Frontier No. I	1	1	..	..	..	..	..	..	..	..	..	..	..	..			
Tinnevely	Do. No. II	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
	Total	(a) 3,458	2,066	138	138	302	302	10	11	19	23	469	475	1,532	1,537			
	Madras Town Circle	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
	Grand Total	29,375	15,900	623	623	2,349	2,354	44	45	155	179	3,171	3,201	12,370	12,402			

(a) Revised figures.

as it does firikawar selling prices, is unnecessary for the report, as information regarding firikawar consumption is not furnished to Government. As particulars regarding the average prices in taluks and districts are given in appendix A, appendix B may be dispensed with.

III. Income-tax Administration Report.—(a) The statement on page 12 of the report may be omitted, as the collections for the year under review are given in return No. II (appendix B) and comparison with the figures of the previous year is unnecessary.

(b) At present the original assessments of a year under part IV are compared in paragraph 18 of the report with those of the preceding two years and also with those of the first year of the working of the Act. In the same paragraph the original demand of each district during the year under report is compared with that of the previous year. The Board considers that in the former case comparison with the next preceding year will suffice, and that in the latter case no comparison is necessary, as the final demand which is more important is compared in paragraph 26. Paragraph 20 of the report may likewise be curtailed by making the comparison with the next preceding year only. A statement will be added in the appendix showing for each district the final demand and the collections for each year since the introduction of the tax.

(c) The two statements on pages 15 and 16 and 18 and 19 may be put into one by printing the second statement in continuation of the first, eliminating columns 2 to 5 of the second which repeat the figures contained in columns 2 and 3 and 26 and 27 of the first statement and also columns 18 to 21 which may be dispensed with. Two new columns (with the usual sub-columns) showing pending cases will be entered after columns 12 and 22, respectively, of the first statement. The statement thus modified may be printed as an appendix to the report.

(d) The statement on pages 23 to 26 may be printed as an appendix.

(e) Columns 2 to 5 of the statement on page 32 may be eliminated, as comparison with the figures of the next preceding year will do.

(f) Four diagrams have hitherto been submitted—two to illustrate the incidence of *income-tax collections* in each district per head of the total population and per head of the tax-payers, and two to illustrate the incidence of *income-tax assessments* per head of the total population and per head of the assesses. The Board considers that the two latter diagrams are unnecessary and may be omitted. The statement on page 41, with the aid of which the two latter diagrams are prepared, and paragraph 56, which contains remarks on these diagrams, may then be omitted.

IV. The administration reports for the past official year will be prepared on the foregoing lines in anticipation of the sanction of Government, if orders are not received in sufficient time.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

Order—dated 29th August 1894, No. 626, Revenue.

Separate Revenue No. 72.

In the Proceedings read above the Board of Revenue (Separate Revenue) offers certain suggestions for the curtailment of the Salt, Abkari and Income-tax administration reports with reference to paragraph 1 of G.O., No. 49, dated 22nd January 1894. These will be considered below.

2. *The Salt Administration Report.*—The Board's suggestions (a), (c) and (d₁) are approved.

3. As regards (b) it is observed that the special reports on the effect of the measures adopted for the partial displacement of the excise system are submitted by

the Board of Revenue with reference to the requisition of the Government of India contained in paragraph 3 of its letter printed in G.O., No. 1235, dated 31st December 1891. As that Government requested that the special reports should be furnished at the close of each manufacturing season, and as the administration reports generally take time for preparation, the Government considers that these special reports should be continued for some years longer; but in the meantime the Board should endeavour to abridge its remarks on the subject in the administration reports.

4. With reference to the suggestion (d) to omit the enclosure to appendix I, it is observed that power was granted to the Commissioner to write off wastages, only on the understanding that the whole subject was noticed in the administration report (*vide* G.Os., No. 11, dated 4th January 1881, No. 1958, dated 22nd December 1881, and No. 535, dated 30th April 1883). The enclosure referred to should not, therefore, be omitted. It will, however, be sufficient if it is sent in manuscript as an enclosure to the Board's Proceedings forwarding the administration report.

5. The Board's suggestion (d₃) to omit appendix N does not meet with the approval of Government, as it is desirable that the Government should know in detail where fiscal offences are numerous.

6. The Government is of opinion that the report may be further curtailed as indicated below:—

(a) The list of factories given on the margin of paragraph 52 of the report may be omitted.

(b) Appendix B may also be dispensed with. The Government considers that it would be sufficient if the Board keeps the information posted up in its own office.

(c) Details of the cost of working the steam-pumps given on the margin of paragraph 68 are unnecessary and may be omitted, as also those of the transit and other charges given in paragraph 81 (f) which are out of place in an administration report.

(d) Referring to the statements appended to paragraphs 85, 135, 172, 177, 178, 182, 183, 187 and 190, the Government considers that the details of each port or sub-division need not be given. It will be sufficient if an abstract of this information is given.

(e) The statement at paragraph 107 should be printed as an appendix to the report.

(f) Paragraph 179 of the report should be abridged.

(g) The Government considers that it is unnecessary to attach such a detailed statement as appendix A to copies of the administration report. As such a statement will, however, be useful in the department, it may be printed annually and distributed to all Circle offices, three copies of it being submitted to Government with the administration report.

(h) The Government also considers that appendices C, M, O, Q and R may be omitted, and that appendix D may be submitted once in three years, the remarks made in chapter VI (B) being sufficient for the annual report.

(i) As regards appendix P details are not necessary. An abstract of the information contained therein will suffice.

7. *The Abkari Administration Report.*—The Board's suggestions (b), (b₃), (d), (e), (f₁), (f₂), (f₃), (f₄) and (g) are approved.

8. The suggestion (a) is also approved, but it would be an improvement if an abstract is attached to the statement in question, showing, as compared with the previous year, the progress made in introducing the several improved methods for arrack and toddy, *e.g.*, private distillery, tree-tax, separate sale of shops, contract distillery, &c., systems.

9. As regards (b₃) the Government considers that the statement at pages 25 and 26 should be retained at least for the present. This statement, it will be observed, compares the consumption with the previous year, whereas appendix A gives only the figures for one year.

10. The Board's suggestion (c) is approved, subject to the modification that half-yearly figures should be furnished for the first year of the introduction of the tree-tax system in each tract.

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1893-94—cont.

Sub-Division.	Circle.	DISPOSAL BY THE OFFICERS OF THE DEPARTMENT—cont.						DISPOSAL BY THE MAGISTRACY.									
		Total disposed of.		Undetected scrapings of salt-earth registered from 1st January to 31st December 1893 written off.		Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st April 1894 and since sent up for trial up to 31st March 1894.		Convicted.		Acquitted.		Balance remaining for disposal on 31st March 1894.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Tinnevely—cont.	Mookkalam	403	403	193	193	507	404	91	15	329	329	307	305	1	1	25	21
	Tuticorin	..	..	5	5	5	..	..	..	..	..	..	..	..	..	..	..
	Kayampattin	9	9	6	6	15	9	..	..	6	6	..	6	..	..	..	..
	Kattankul	14	14	22	22	36	14	5	..	1	1	1	1	..	..	..	..
	Tinnevely	2	2	..	..	2	2	..	..	..	..	..	..	..	..	..	..
Erode	Total	1,716	1,717	1,566	1,566	3,275	1,720	350	16	1,582	1,583	1,487	1,488	5	5	88	88
	Hoaur	..	..	..	..	2	1	..	..	2	2	..	2	..	..	..	..
	Salem	1	1	..	..	34	37	12	12	18	20	17	18	..	..	..	..
	Coimbatore	34	37	..	..	73	65	2	2	55	55	35	35	1	2	16	16
	Erode	55	55	18	18	18	15	145	10	940	940	851	851	4	4	89	89
Calicut	North Trichinopoly	938	938	530	530	1,459	939	82	13	406	406	352	352	..	..	52	52
	South Trichinopoly	397	397	156	156	556	399	82	13	406	406	352	352	2	2	52	52
	Total	1,425	1,428	705	705	2,133	1,431	241	37	1,421	1,423	1,257	1,258	7	8	157	157
	Udipi	177	177	192	192	269	187	83	11	110	110	94	94	4	4	17	17
	Malabar	157	157	253	253	415	169	148	5	196	196	168	168	..	..	28	28
Cochin Frontier No. I	Tellicherry	1,293	1,294	368	368	1,875	1,308	134	4	1,430	1,439	1,289	1,292	1	1	143	143
	Calicut	44	44	8	8	32	33	6	1	38	38	36	36	1	1	41	41
	Ponnani	329	330	100	100	430	331	145	3	365	365	203	208	..	..	157	157
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier No. I Do.	1	1	..	..	1	1	..	..	1	1	..	..	..	..	1	1
Madras Town Circle	Total	2,001	2,012	911	911	2,942	2,042	516	24	2,147	2,155	1,795	1,803	6	6	343	343
	Grand Total	15,541	15,603	10,419	10,419	36,051	15,691	3,324	269	13,886	13,921	12,532	12,563	125	125	1,203	1,204

(a) Includes 1 case with 1 person written off.
 (b) Includes 1 case treated as undetected.
 (c) Includes 14 cases with 1 person written off.
 (d) Includes 2 cases with 2 persons written off.
 (e) Includes 4 cases with 4 persons written off and 6 cases which were treated as undetected.
 (f) Includes 3 cases in which the accused died before enquiry.

ORDER.—dated 12th December 1894, No. 869, Revenue.

Separate Revenue No. 112.

Salt.

The foregoing report on the administration of the Salt Revenue in this Presidency for the year 1893-94 is full and clear. The Government will confine itself to noticing only the more salient features in the year's administration.

2. *Establishments.*—The sanctioned strength of the subordinate Salt and Abkari establishments at the close of the year was 10,068 officers and men costing Rs. 16,17,930 per annum, being an increase of 324 men costing Rs. 56,094. This increase was mainly due to the extension of the tree-tax system to further areas and to other improvements in the abkari administration effected during the year.

The percentage of punishments inflicted to the total strength of the establishment rose from 35.22 to 36.59. It is observed, however, that only 39 appeals were presented to the Board against punishments imposed by subordinate officers of the department, and that in nearly 72 per cent. of these appeals the punishments were confirmed by the Board. The number of voluntary resignations rose from 177 in the previous year to 205 in the year under review.

3. *Factories and depots.*—Excluding the Vaippar factory and the Panchakalli depôt, both of which were ordered to be closed from the year under review, the total number of salt factories available for manufacture was 71, of which 20 were held under licenses for the manufacture of salt for sale to Government, and 51 for the manufacture of salt for general sale; but in one of the former, viz., Polavaram, and in three of the latter, viz., Naupada, Nizampatam and Cheyur, there was no manufacture during the year as the stocks on hand therein were large.

	ACRES.	the total cultivable area of the salt-pans,
* 1892-93	1,2408	while the area actually worked in the year
1893-94	10,850	exhibited a decrease * of 1,558 acres as compared with the previous year.

4. *Season, manufacture and storage.*—Except in the Negapatam and Tinnevely sub-divisions, the season was on the whole unfavorable for salt manufacture, especially in the three northern sub-divisions. Owing mainly to this cause and partly to absence of manufacture in the factories mentioned in the previous paragraph, the total quantity of salt manufactured and stored during the year was only 73.4 lakhs of maunds or 20.6 per cent. less than in the previous year; the decrease in the outturn of Government salt being 6.65 lakhs of maunds, and in that of excise salt 12.42 lakhs.

5. *Stocks and issues.*—Excluding the wastage which remained to be written off, the stock on hand at the beginning of the year was 132,90,043 maunds, or about 23.2 months' supply. Adding thereto the quantity locally manufactured (73,78,491 maunds) and the quantity imported from Bombay and elsewhere (10,53,203 maunds), the total quantity available for consumption during the year was 217,21,737 maunds, of which 82,16,722 maunds were issued and 4,74,475 maunds of wastage written off, leaving at the close of the year a balance of 129,50,981 maunds, or a quantity sufficient to meet 22.3 months' demand.

The issues for home and inland consumption showed, as compared with the previous year, a decrease of 1,41,665 maunds, being the net result of a large decrease of 2,10,878 maunds in imported salt and of an increase of 69,213 maunds in the issues of locally-manufactured salt. The decrease in the imports is stated to have been due to short outturn in Bombay, to the fact that a portion of the Mysore territory is now supplied directly from Marmagoa, and to a decrease in the demand from Coorg.

The stocks on hand at the end of the year in each sub-division are shown in the statement appended to paragraph 68 of the report. It will be seen therefrom that the stock was largest in the Chingleput sub-division, being more than sufficient to meet 37 months' demand, whereas in the Chatrapur sub-division it was very low, being equal to only 2½ months' supply.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 27th August 1894, No. 328 :—

Resolution—dated 27th August 1894, No. 328.

The Board begs to submit to Government its report on the administration of the salt revenue in the Madras Presidency and in Orissa for 1893-94.

2. A copy of the Salt Administration report for Orissa for 1893-94 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) EDMUND MILLETT,
Assistant Secretary.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 20th September 1894, No. 381 :—

Read—the following G.O., dated 29th August 1894, No. 626, Revenue :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 2nd July 1894, Mis. No. 2871 :—

Resolution—dated 2nd July 1894, Mis. No. 2871.

With reference to paragraph 1 of G.O., No. 49, dated 22nd January 1894, the Board begs to offer the following suggestions for the curtailment of the Salt, Abkari and Income-tax administration reports. The pages, paragraphs, &c., quoted below are those of the reports for 1892-93 :—

I. *Salt Administration Report*—(a) *Chapter III—Establishments.*—As appendix A gives complete information regarding the establishment as it stood on the 31st March of the year previous to that under report, and details are furnished in the statement subjoined to paragraph 39 regarding the additions and reductions made during the year under report, it is suggested that paragraphs 24--38, which deal with the several changes in the establishment, may be omitted. The causes of such changes will, where necessary, be given in column 2 of the statement above referred to in somewhat greater detail than is now done.

(b) *Chapter VI—Excise System and Government Extensions.*—This chapter treats fully of the effect of the measures taken for the partial displacement of the excise system by the direct manufacture of salt on behalf of Government. The Board

therefore considers that the special report submitted to Government annually on the same subject is unnecessary, and requests the sanction of Government for its discontinuance.

(c) *Chapters XI and XII.*—Endeavours will be made to condense these chapters, especially the portions relating to explanations of variations in detection in the one chapter and in operations, &c., in the other. Further, the portions (paragraphs 210–212) relating to fish-curing experiments by Government officers will be omitted, as these experiments have been ordered by the Board to be discontinued, as they have had no effect in inducing the curers to adopt improved methods of curing.

(d) Of the appendices, the Board considers that the enclosures to appendices G and I and appendix N may be omitted for the reasons given below against each:—

Enclosure to Appendix G.—As the necessary information is contained in Chapters VII and IX.

Enclosure to Appendix I.—As it is hardly necessary to furnish Government with details of the wastages in the different factories.

Appendix N.—As information for sub-divisions is furnished in the statement subjoined to paragraphs 172 and 183, and it does not seem to be necessary to furnish it to Government by circles.

II. The Abkari Administration Report.—(a) *Chapter I—Introductory.*—The statement in paragraph 40 of the chapter may be printed as an appendix.

(b) *Chapter II—The Excise system.*—(1) The statement in paragraph 61 may be omitted, as the information therein contained is furnished in appendix C.

(2) The statement contained in pages 25 and 26 may be omitted, appendix A being slightly amplified by the addition at the end of each district of the totals for rural tracts and for tracts in which the shops are sold separately.

(3) The statement on pages 28 to 30 may be printed in the appendix, and the information contained in paragraph 71 may be furnished in chapter VI, which is the more appropriate place for dealing with the subject of incidence of taxation.

(c) *Chapter IV—The Tree-tapping License-fee System.*—The statements in pages 47 to 56 may be printed in the appendix in the form of a comparative statement showing the progress of the T. T. system in the several taluks. In this statement figures for each half-year will not be shown. This will do away with the necessity for the numerous statements now embodied in the chapter which may accordingly be omitted, the summary of results given at page 57 being retained.

(d) *Chapter VI—Liquor shops and incidence of taxation on country spirits and toddy.*—The statements in pages 66 and 67 may also be printed in the appendix.

(e) *Chapter VIII—Opium and intoxicating drugs.*—This chapter, as at present framed, is unnecessarily lengthy. It may be considerably abridged by omitting the statements in paragraphs 156, 157, 159, 167 and 168, as the information furnished therein may be gathered from appendices D, E and L, the first two of which may be slightly altered so as to show the figures for the previous year for the purpose of comparison.

(f) *Chapter IX—Preventive measures.*—(1) The statement on page 89 and that subjoined to paragraph 193 may be transferred to the place of appendix H, which may be omitted, as it is sufficient for the Board's report to deal with sub-divisions and divisions, and information regarding detection is supplied circlewar in appendix I.

(2) Cases under section 56 of the Act being dealt with in reviewing the results of detection in each sub-division, it is considered unnecessary to retain paragraph 185.

(3) Paragraphs 194 and 195 may be consolidated into one, as they relate to the same subject, viz., "disposal of cases by the Magistracy."

(4) Paragraphs 199 and 200 are unnecessarily long. They may be considerably condensed now that there is general harmony between this and the other departments, and the abkari law works smoothly. It will suffice if instances of absence of harmony are noted.

(g) In G.O., dated 14th January 1890, No. 35, it was directed that appendix B should be prepared in its present form and that it should accompany the Board's annual arrack proposals also. It is, however, submitted that the statement, showing

6. *Government reserve factories.*—Owing mainly to the unfavorable character of the season in the northern districts, the quantity manufactured in the reserve factories and extensions during the year under review amounted only to 4,51,641 maunds; and the total stock at the end of the year amounted to a little over 17 lakhs of maunds, or about 54 per cent. of the quantity ordered to be accumulated. The prices charged in excise factories are, however, reported to have been moderate everywhere; and there was no need to place on the market any portion of the reserve stock. The Government of India recently called for a report as to when the reserves would be completed and what measures were being adopted to prevent their deterioration. The Board's report on the subject is now under consideration.

It was stated in paragraph 7 of the review of the previous year's report that it was under contemplation to accumulate a reserve stock of five lakhs of maunds by opening a new factory near Muttupet, the terminal station of the Māvavaram-Muttupet Railway, and that the Board had been directed to ascertain whether a suitable site could be found. The Board reported on the subject in its Proceedings, dated 21st December 1893, No. 583, but before coming to a final decision thereon, the Government desired that Mr. Merriman, Deputy Commissioner, should visit the place and report regarding the relative merits of the several available sites in the neighbourhood. His report and the Board's Proceedings thereon have been received and are under the consideration of Government.

7. *Wholesale and retail prices.*—As already observed, the wholesale prices charged in excise factories are reported to have been moderate everywhere, the average for the Presidency having been 3 annas 6 pies per maund, or the same as in the previous year. Taking the several sub-divisions, it is observed that prices were stationary or showed a slight fall except in the Chatrapur, Cocanada and Negapatam sub-divisions, where there were slight increases. The largest increase was in the Chatrapur sub-division. The Government is glad to note that measures have been taken to manufacture as large a quantity as possible in this sub-division during the current year's season, and that the Board hopes that prices will shortly be considerably reduced. Prices ruled high in the Negapatam sub-division, but at no time were they so high as to call for any interference on the part of Government. When the contemplated factory near Muttupet is opened, the price of salt will doubtless fall not only in this sub-division, but in all the southern districts.

It is noted that the number of independent licensees rose from 1,644 in the previous year to 2,080 in the year under review. This, as observed by the Board, in paragraph 55 of its report, indicates a growing tendency on the part of the licensees to free themselves from the hands of capitalists.

The Board states that the majority of the licensees of the Naupada factory being poor, it is reported that they have not benefited by the excise system and that they have asked for a reversion to the monopoly system. The Board will be requested to submit a full report on this subject.

Paragraphs 60–62 of the report deal with the variations in the retail prices of salt as reported from the several selected centres of trade at which special arrangements have been made for the maintenance of a correct record of prices by the officers of the department. They are reported to have ranged from 12.95 seers per rupee in Tinnevely to 10.17 seers per rupee in Kurnool, or from Rs. 3–1–5 to Rs. 3–14–11 per maund. The Government agrees with the Board that these prices are moderate. In paragraph 64 of the report the Board states that, though the prime cost of Bombay salt at Calicut was considerably higher than that of Madras salt at Madras, the former was able to compete with the latter at Coimbatore, Salem and Bangalore, owing to the system of retail sale by measurement obtaining in this Presidency which, injurious though it is to the consumer, induces the trade to prefer the lighter Bombay salt to the comparatively heavy Madras salt. The advisability of rendering compulsory the sale of salt by weight in retail transactions was recently brought to the notice of the Government of India; but that Government declined to entertain the proposal and suggested the expediency of taking measures to produce light salt in the local factories. The Board of Revenue has been requested to report on this subject.

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8. *Quality of salt.*—It is observed from analysis made that Government salt showed a slight deterioration, while excise salt showed a slight improvement as compared with the previous year. The best Government salt was produced in the Merkanam extension in the Chingleput sub-division, while the best salt in the Presidency (taking Government and excise factories together) was that of the Kulasekara-patnam factory in Tinnevely. The Board remarks that the quality of the salt produced in the factories of the Vayalur, Ennore and Covelong circles (Chingleput sub-division) compares not unfavorably with that of Bombay salt, but that the latter enjoys the advantage, from a trade point of view, of being much lighter.

9. *Wastage.*—The total wastage discovered during the year was 4,74,475 maunds, its percentage to the total quantity stored being 5·98 against 5·65 in the previous year. The particulars of wastage are shown in appendix I., and the explanatory memorandum usually appended to the statement is printed in Board's Proceedings, dated 20th September 1894, No. 381. High wastages were, as usual, due to the age of the heaps and to damage caused by storms.

Of the heaps stored during the year, 25·07 per cent. were stored personally by Inspectors and Assistant Inspectors against 21·38 per cent. in the previous year.

10. *Consumption.*—In Chapter VIII. of the report, the Board has worked out the rate of consumption of salt per head of the population in different tracts. The rates obtained by the Board are shown below in comparison with the corresponding figures for the previous year :—

	1892-93.	1893-94.
	LB.	LB.
(i) For the Presidency, including Mysore and Coorg and the minor Native States, but excluding the three northern districts	15·53	15·37
(ii) For the two West Coast districts and Mysore and Coorg	13·06	11·25
(iii) For item (i) minus item (ii)	16·37	16·78
(iv) For Pattukkottai territory	15·47	13·22
(v) For item (iii) minus Pattukkottai, Sundur and Banganapalle	16·39	16·81

There was thus a decrease in all the groups except in (iii) and (v) in which there was a slight increase. The decrease in (i) and (ii) was mainly due to the smaller imports of Bombay salt on the West Coast referred to in paragraph 5 *supra*. As regards Pudukkottai, the Board states that the decrease in consumption in spite of an increase in the detection of salt offences is strange and that the matter will be brought to the notice of the Pudukkottai authorities, as it shows that there is still apparently much room for improvement in the suppression of the manufacture of earth-salt in that State. In the estimates of consumption given above no allowance has been made for increase in population during the year. Allowing for this increase at the rate of 10 per mille per annum, the rate arrived at in the last census report, the rate of consumption for group (v) is estimated by the Board at 16·48 lb. against 16·15 lb. in the previous year. The Board stated in its report for the previous year that the Pakala-Dharmavaram Railway had had the effect of inaugurating a direct traffic in salt between Nellore and the Cuddapah and Anantapur districts and that the Bellary-Kistna Railway had to some extent increased the trade in Kistna salt. The Board now reports, as regards the former line, that it has not yet had any material effect on the salt traffic; that the figures furnished in the railway statements show a large increase in the imports of Bombay and Goa salt into Kurnool, Bellary and Anantapur districts: and as regards the latter railway, that Kistna salt seldom goes by this line beyond Kurnool where it comes in contact with Goa salt.

11. *Financial results.*—The total receipts from all sources amounted to Rs. 162·31 lakhs, being a decrease of Rs. 7·63 lakhs, or 4·49 per cent. as compared with the previous year. The duty leviable on salt sold during the year was 175·37 lakhs of rupees, or an increase of three lakhs as compared with 1892-93; but owing to a large increase in the credit transactions to the extent of 16½ lakhs of maunds, the actual realizations were considerably less than those of the previous year. Adding the duty

pre-paid in Bombay on salt imported into this Presidency and deducting the duty collected here on salt exported to other Presidencies, the total revenue realized during the year amounted to a little over 176 lakhs of rupees, showing a decrease of 9 per cent. as compared with 1892-93, the decrease being due to the abnormal increase in the credit sales mentioned above. The charges debitable to "salt" amounted to Rs. 18,58,658, or 10·56 per cent. of the total receipts. The receipts and charges during the last five years were as shown below :—

		Lakhs of rupees.		Percentage of charges to receipts.
		Receipts.	Charges.	
1889-90	...	202·11	14·92	7·38
1890-91	...	214·73	15·84	7·38
1891-92	...	199·76	17·74	8·88
1892-93	...	193·03	17·69	9·16
1893-94	...	176·02	18·58	10·56

It is observed that much of the increase in the charges in recent years was due to large expenditure on works, the outlay thereon having more than doubled within the past five years, and that the other items of charges also show a steady increase. The Board's attention will be drawn to this matter, and it will be requested to submit a special report explaining the causes of this growing rate of expenditure.

12. *Preventive measures.*—In Chapter XI. of the report, the Board has analysed the working of the Preventive establishments. The number of persons charged with offences under the Salt laws was 15,900 against 18,719 in the previous year, being a decrease of nearly 15 per cent. The decrease occurred in all the sub-divisions except Calicut and is explained to be due mainly to the unusually heavy rains during the year which prevented efflorescence in the saline tracts and formation of salt in the swamps. It is attributed also in the Nellore and Tinnevely sub-divisions to deterrent punishments imposed by the magistracy, and in Chatrapur to the improved condition of the laboring classes. In the Calicut sub-division there was an increase in the number both of cases and persons, which is stated to be due to greater attention paid to the detection of cases. Of the total number of persons charged with offences, 3,201, or nearly 20 per cent., were released departmentally and 12,402 were sent for trial before the magistracy. The total number of persons under trial before the magistracy including those whose cases (1,515) were pending at the close of the previous year was 13,921, of whom 12,563 were convicted and 125 acquitted and the cases against 29 persons were written off, leaving at the close of the year under review 1,204 persons to undergo their trial. The percentage of acquittals to the total number of cases disposed of by the magistracy was ·9 against 1·1 in the previous year, and this decrease is, as observed by the Board, satisfactory, as evidencing care on the part of Inspectors in sending up cases for trial. The reported number of illegal arrests was only nine against 25 in the previous year. For all these arrests the officers of the department were responsible, and the Board states that those concerned have been suitably dealt with. The average duration of cases remained stationary, viz., six days for ordinary cases and eight days including exceptional ones.

13. *Fish-curing operations.*—The number of yards at work was 133 against 136 in the previous year, the decrease being due to the closure of three yards during the year under review. The weight of fish brought to be cured was 41,573 tons against 45,000 tons in 1892-93, being a decrease of 7·61 per cent. This decrease occurred chiefly in the Tinnevely and Chicacole sub-divisions, being due, in the former, to the unfavorable character of the season and to an outbreak of cholera in the height of the fishing season which led to a temporary desertion of the yards; and in the latter partly to unfavorable season and partly to the emigration of fishermen to Rangoon, to better employment being afforded by the East Coast Railway works and to the suspension of operations for a time in the Lawson's Bay fish-curing yard on account of the failure of the fishermen to carry out certain orders. The experiments formerly conducted by the officers of the department were discontinued during the year as it was ascertained on enquiry that they had no effect in improving the methods adopted

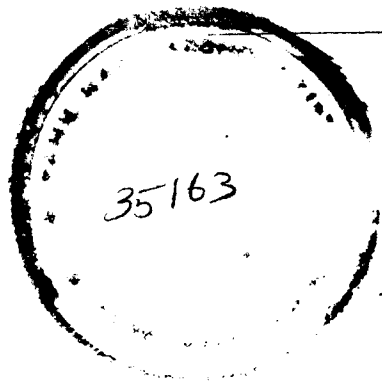
by ordinary curers. The quantity of salt sold to each maund of fish cured was, on the average, lb. 10.68 against 10.78 in 1892-93. The receipts during the year from the sale of salt supplied to fish-curers amounted to Rs. 1,23,530 and the expenditure to Rs. 1,03,053, resulting in a net gain to Government of Rs. 20,477. The total gain to Government under the head of fish-curing was Rs. 91,302 up to the end of 1893-94.

14. *Saltpetre industry*.—The number of factories worked for the manufacture of crude saltpetre rose from 1,815 to 2,228, and the number of refineries from 40 to 43. The increase under the former head was chiefly in the Erode sub-division, where there was a decrease in the previous year. The operations resulted in a net gain of Rs. 44 to Government independently of the saving effected by the prevention of the educed salt from going into consumption.

15. A copy of the Board's report on the administration of Salt Revenue in Orissa is printed as a special appendix to the report under review.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.



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