

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 42

Press

~~Mis.~~

82-83

Dated

8-1-1867.

Not to be folded or roughly handled

No. 82. Read the following Proceedings of the Board of Revenue, dated 15th December 1866, No. 8,903 :—

Read again letter from the Collector of Nellore, dated 18th June 1866, recorded in Board's Proceedings, dated 24th August 1866, No. 6,072.

Read also the following letter from the Acting Collector of Nellore, to the Secretary to the Board of Revenue, dated 21st November 1866, No. 354.

In reply to the Board's Proceedings, No. 6,072, dated 24th August, calling for a further, fuller, and more reliable explanation of the facts connected with the

wastage of salt, I have the honor to forward Mr. Plunkett's letter,* reporting fully on the matter, and trust that the

Board will recommend the whole of the wastage may be written off.

From Mr. C. E. PLUNKETT, English Head Clerk, in temporary charge of the Salt Department, Nellore, to the Acting Collector of Nellore, dated 16th November 1866, No. 421.

1. As required in your docket, No. 37 of the 5th September last, I beg to submit the fuller and more reliable information, called for by the Board in their Proceedings dated 24th August 1866, No. 6,072, with regard to the large wastage of Salt in 1864-65, amounting to 23,446 Maunds, 7 Seers, 12 Chittaks, which the Collector had, in his Jummalibundy Settlement Report for that year, recommended to be struck off from our accounts.

2. Of this quantity of 23,446 Maunds, 7 Seers, 12 Chittaks, I brought to your notice in paragraphs 14, 15, and 16 of my Report† on the operations of the Salt and Sea Customs Depart-

† No. 306, dated 1st September 1866.

*Proceedings of the Madras Government, Revenue Department,
8th January 1867.*

ments for 1865-66, that the extraordinarily high centage which the Board declined to admit was to be found only in the salt of Fuslies prior to 1271; that the centage in the salt of that and two following years was under four per cent.; and that, as there was no objection to the salt of those three years being struck off, further inquiry in respect thereto did not seem requisite; and I ventured to suggest that the quantity, as per particulars noted below, amounting to 5,317 Maunds, 15 Seers, 1 Chittak, might be struck off at once, leaving the balance, or 18,129 Maunds, 32 Seers, 11 Chittaks, to be made the subject of the further explanation the Board require in their Proceedings above adverted to:—

Divisions.	Fusly.	Quantity of heaps when stored.	Outturn when sold.	Wastage.	Centage of wastage.
		MDS. SRS. CH.	MDS. SRS. CH.	MDS. SRS. CH.	
Pakala ...	1270...	7,132 3 0	6,878 0 0	254 3 0	3.562
	1271...	31,200 0 0	30,804 0 0	396 0 0	1.269
		38,332 3 0	37,682 0 0	650 3 0	1.6
Dugarazupatnam...	1271...	2,400 0 0	2,209 0 0	191 0 0	4.2
Isakapally ...	1271...	18,313 12 1	17,758 0 0	555 12 1	3.3
	1272...	7,200 0 0	6,933 0 0	267 0 0	3.7
		25,513 12 1	24,691 0 0	822 12 1	3.2
Kanuparty ...	1272...	20,655 0 0	19,980 0 0	675 0 0	3.267
Padarty ...	1272...	52,800 0 0	51,415 0 0	1,385 0 0	2.68
Gogunapally ...	1272...	10,800 0 0	10,711 0 0	89 0 0	0.816
Krishnapatnam ...	1272...	19,200 0 0	18,494 0 0	706 0 0	3.676
Tadda ...	1273...	9,761 0 0	9,508 0 0	253 0 0	2.602
	1273...	4,005 0 0	3,840 0 0	165 0 0	4.11
		13,766 0 0	13,315 0 0	451 0 0	3.28
Tummalapenta ...	1273...	2,272 0 0	2,211 0 0	61 0 0	2.69
Ramapuram ...	1273...	18,000 0 0	17,511 0 0	489 0 0	2.71
Total...		2,03,737 15 1	1,98,420 0 0	5,317 15 1	2.6
		Fusliwar Abstract.			
	1270...	7,132 3 0	6,878 0 0	254 3 0	3.562
	1271...	31,200 0 0	30,804 0 0	396 0 0	1.269
	1272...	1,51,615 0 0	1,47,893 0 0	3,722 0 0	2.454
	1273...	21,277 0 0	20,592 0 0	685 0 0	3.221
Total ...		2,03,737 15 1	1,98,420 0 0	5,317 15 1	2.619

3. In the said paragraphs of my same report, I also brought to notice that in the wastage of 1865-66, the year I was at the time reporting upon, the centage on 6,369 Maunds, 33 Seers, 3 Chittaks

*Proceedings of the Madras Government, Revenue Department,
8th January 1867.*

was very high, and required further inquiry, and I proposed to make it too, the subject of subsequent explanation, which I beg to here also submit:—

Divisions.	Fuslies.	Quantity of heaps when stored.	Outturn when sold.	Wastage.	Centage of wastage.
		MDS. SRS. CH.	MDS. SRS. CH.	MDS. SRS. CH.	
Sunnepugunta ...	1269...	9,002 33 3	6,193 0 0	2,809 33 3	31.215
Isakapally...	1269...	15,600 0 0	13,753 0 0	1,847 0 0	11.839
	1270...	21,600 0 0	20,347 0 0	1,253 0 0	5.8
		37,200 0 0	34,100 0 0	3,100 0 0	8.3
Padarty ...	1272...	1,200 0 0	1,115 0 0	85 0 0	7.8
Ramapuram. ...	1272...	6,000 0 0	5,625 0 0	375 0 0	6.25
Total...		53,402 33 3	47,033 0 0	6,369 33 3	11.9
		Fusliwar Abstract.			
	1269...	21,600 33 3	19,916 33 3	4,684 33 3	18.9
	1270...	21,600 0 0	20,347 0 0	1,253 0 0	5.8
	1272...	7,200 0 0	6,740 0 0	460 0 0	6.3
Total...		53,402 33 3	47,033 0 0	6,369 33 3	11.9

4. The total wastage, therefore, forming the subject of this letter is 24,498 Maunds, 25 Seers, 14 Chittaks, and I beg to forward two Statements giving the requisite particulars for the same. Statement No. 1 refers to the wastage of Fusly 1274 (A. D. 1864-65), and Statement No. 2 to that for Fusly 1275 (A. D. 1865-66).

5. On referring to Statement No. 1, it will be seen that in 1864-65, the centage ranges from 6.5 in the salt of Fusly 1270 at the Mallam Depot (since abolished), attached to the Dugarazupatnam Division, to 25.8 at Uppunelvoil (abolished), attached to Sunnapugunta Division, in the salt of Fusly 1269, whilst Statement No. 2 shows that in 1865-66, the centage varies from 5.8 in Fusly 1270 salt at Varini (likewise abolished), attached to the Isakapally Division, to 31.215 at Uppunelvoil again in the salt of Fusly 1269.

6. The causes for the wastage where it has occurred in the two years in the same Division are pretty much alike, and I will not, therefore, go into a separate explanation for each year, but will endeavour to give, as briefly as possible, in the next paragraph, the reasons assigned by the Superintendents for the wastage which occurred in each Division, commencing from the north of the district southward, in the order in which the divisions are usually arranged in our accounts.

7. *Padarty Division.*—The wastage in this division appertains to 1865-66, and occurred in one heap of Fusly 1272, (A. D. 1865-66). It was 85 maunds or 7.8 per cent, and is attributed to bad storage and carelessness by the servants. Complaints were also made by the traders, it appears, about the time the wastage was found in the heaps referred to, that they had sustained loss in heaps purchased wholesale; and as the servants by whom the heap was stored are not now in employ, there appears to be no alternative but to write off the quantity. There has been in the current year (1866-67) again some heavy wastage in this division, and on my bringing it to your notice you were kind enough to adopt my proposal, and suspend the Assistant Superintendent at fault for three months, and reduce him to a less-paid place; it is to be, therefore, hoped there will be no recurrence of such misdeemeanour, and that the Board will be good enough to sanction the writing off this time.

Pakala Division.—The wastage here belongs to 1864-65, and occurred in salt of Fuslies 1266, 1269, and 1269, as shown in Statement No. 1. It ranges from 10.5 to 15.6 per cent., and there

*Proceedings of the Madras Government, Revenue Department,
8th January 1867.*

can be no question arose from circumstances beyond the control of the servants. Half of it was stored on the export platforms, and was exposed to the hurricane with which this district was visited in November 1857. Two of the heaps of Fusly 1270 were examined by the Deputy Collector, the late Narayanaswamy Moollelliar, on the 4th and 6th October 1861, and he found a deficiency of 110 maunds, or 9 per cent. in one, and 144 maunds, or 12 per cent. in the other. All this salt was on the platforms at the time of the visit of the Board's Member, Mr. Clarke, in 1860. These platforms were ordered to be abolished, and as a matter of course, the manufacturers grew negligent, and the coverings were not repaired annually; so that bad coverings, rain, exposure, &c., and the number of years the heaps were on the platforms, viz., from five to seven, there can be no doubt, caused the wastage referred to; and, as the servants who conducted the sales cannot under the circumstances be held responsible for the results which did occur, I have no hesitation in recommending its being written off at once.

Isakapally Division.—The wastage in this division appertains to both 1861-62 and 1862-63. In the former year the quantity is small, as shown in the accompanying Statement No. 1, and was 83 maunds, or 7.3 per cent. in one heap of Fusly 1269 sold at Varini, a sub-station of Isakapally. The salt of that Fusly has been

• *Proceedings of Board's Proceedings, dated 3rd November 1861, No. 8, 18.*

found to be so bad, that it has just been ordered to be destroyed, and that the heap was 4½ years

on the platform, an unusually long time under sale, may be accepted as the cause for this wastage.

In 1862-63 also, the wastage in the salt of Fusly 1269 at both Varini and Isakapally itself was high, having been 11.1 and 12.4 per cent. respectively. Under the circumstances reported in my letter, No. 217 of the 1st October last, I think this is not so much matter for surprise, as the salt is so bad, and the heaps were from five to six years on the platforms, and on an average from three to four months under sale. The Superintendent, by whom this bad salt was stored, has been since dismissed the service, and there is no doubt that advantage was taken of the absence of a duty under Mr. Clarke, of Deputy Collector, Narayanaswamy Mudaliar, to bring this bad salt on the platforms, as explained in my letter just quoted. With such a Superintendent, and such salt, that a wastage of ten or twelve per cent. should be found at the end of six years, is easily recognised, and we could hardly fairly hold the present servants responsible for it.

In Fusly 1270 salt, the wastage was 5.8 per cent., and is explained by the present Superintendent to have resulted from the salt having been received by triped beam-scales, and to have been retailed by the old weighing-machines, which have since been condemned and ordered to be returned to Madras. There is also great variations in the results obtained in the heaps in this division, which were stored by beam-scales. On the two last occasions on which salt has been shipped for private trade, I have noticed that of the total number of heaps sold, some give a larger outturn, and others a smaller, but on the whole the general result is very fair, and the excess in some, and deficiency in others, balance tolerably. I think, therefore, there must have been some carelessness in the storage, and that the salt of the several heaps must have been mixed up one with the other. This was also during the time of the Superintendent, who has since been dismissed.

Gangapattanam Division.—The wastage here was 783 maunds, or 13 per cent. on five heaps of the salt of Fusly 1271, as shown in the accompanying Statement No. 1. The present Superintendent, by whom also the sales were conducted, seems to think the same thing occurred here that I have said I have reason to think must have occurred at Isakapally, viz., that the salt of one heap must have become mixed up in storage in the salt of others. How far this is true I cannot of course tell; but the Superintendent states that in three of five heaps the per-centage was less than what was admitted in Fusly 1273 (A. D. 1863-64). The old machines are also blamed, and under these circumstances I do not see that there is any alternative but to write off the quantity.

Krishnapattanam Division.—The wastage here was chiefly in the salt of Fusly 1267, which had been more than six years in the platforms. The salt was received into store by beam-scales, and was on the platforms at the time of Mr. Clarke's visit in June 1860. It deteriorated so much, and was found so bad, that no effective sale could be obtained for it; and it was destroyed last year under the sanction conveyed in Board's Proceedings, dated 20th June 1865, No. 3,341.

*Proceedings of the Madras Government, Revenue Department,
8th January 1867.*

Dugarasupattanam Division.—The wastage here occurred in 18 heaps of Fusly 1270, and was about seven per cent. It is attributed, by the present Superintendent, to the salt having been small-grained, and to its having been retailed by the old weighing-machines, which I have already referred to as condemned as unfit for use, and the proper use of which there is no doubt none of the Superintendents ever knew.

Tada Division.—The general wastage was about seven per cent. in the salt of Fuslies 1270 and 1271. The salt of Fusly 1270 was spontaneous, which had been attempted to be utilized. In taking it into store, the present Superintendent states there was no care, it was received and measured in large clogged lumps, and after having been upwards of two years on the platforms when it came to be retailed by the condemned machines, a wastage of seven per cent. was found in the accompanying Statement No. 1. In Fusly 1271, at Pudi and two heaps, as shown in the accompanying Statement No. 1. In Fusly 1271, at Pudi and Tada, similar wastage occurred, and is ascribed to the heaps not having been re-covered in 1863-64 before the monsoons as they should have been, and to their having been much cut up and injured in consequence, to thefts, &c.

Ramapuram Division.—This wastage occurred in 1865-66, and as such does not come under the strictures made by the Board in their Proceedings of the 24th August last under reply. It is shown in the accompanying Statement No. 2, and amounted to 375 maunds, or 6½ per cent. on five heaps of Fusly 1273 (A. D. 1863-64). Here also perhaps, as in Dugarasupattanam and Tada, ignorance of the proper use of the machines by which the heaps were sold had its effects.

Sunnapugunta Division.—With regard to this division, the Board desire to know what steps were taken to ascertain under whose charge the salt was at the time it was robbed, and how those concerned in the robbery were dealt with, with reference to the Acting Deputy Collector Mr. Froer's remarks that there were large holes in the heaps, apparently the result of "felonious lateral reductions." From what I have been able to learn, it does not appear that any inquiry was ever made respecting these alleged robberies, nor is there anything to shew that their occurrence was ever reported. The salt was made and received into store prior to the transfer of the division from the district of Madras to us. Most of those servants are not now in employ. Part of it was under the charge of one Naluru Narayanaswamy Mudali, who is suspected of having connived at thefts, and was dismissed last year, having been detected in an attempt to pass out more salt from the platforms than had been *bona fide* sold to one of the traders, who turned out in the inquiry to be a relative of his. Bad covering and irregularities of all kinds are, no doubt, the cause of this exorbitant wastage exhibited in the accompanying Statements against this division. Much of the salt in which this wastage occurred was on the platforms at the time of Mr. Clarke's visit in June 1860, and the dreadful state of things that gentleman found here is described in paragraphs 46 to 63 of his Report, dated 25th October 1860, and with such a state of things that the results attained five to six years after the heaps were stored should be so very unsatisfactory is hardly a matter for surprise, and it would hardly be fair to hold the present servants responsible for neglect and fraud with which they have apparently had no concern, and which occurred when the division was attached to another district.

8. It will have been seen, from the foregoing, that the wastage which has drawn down the Board's strictures, was occasioned chiefly in Sunnapugunta, in salt that had been made and brought to account before the division belonged to this district, and in the attempt to get rid of all the old salt Fuslies 1266, 1268, and 1269, much of which was received into store before a Deputy Collector for the special charge of the department was appointed, and was mostly inferior salt, of bad color and grain, and in many cases stored on the export platforms.

9. I venture, therefore, to hope the Board will not longer defer recommending for sanction that the wastage in question, as particularized in the accompanying Statements, may be written off, and I trust that my endeavours, to furnish the fuller explanation they required, will meet your own and their approval. I may be perhaps considered lengthy, but it is solely with a view to shew exactly where the fault lies, and whence the wastage arose, and I have thought it requisite to go into the details for each division with reference to the Board's remark that the explanation given should be "fuller and more reliable."

Proceedings of the Madras Government, Revenue Department,
8th January 1867.

Statement shewing the particulars of the wastage of salt in July 1274, (A. D. 1861-62) in the District of Nellore, recommended for remission in the Collector's Jummabundly Settlement Report for that year, and respecting which the Board of Revenue have called for fuller explanation in their Proceedings, dated 24th August 1866, No. 6,072.

Names of Divisions.	Names of Stations.	Fully in which plotted.	Num-ber of heaps sold in which wastage occurred.	Average period for which the heaps were on the platform.	Average period for which the heaps were under sale.	Contents of the heaps when stored.	Outturn of the heaps when sold.	Wastage.	Cent. Value of the waste at the price on Co- luma 7.	Value of the waste at the principle cost.	Value of the waste at the monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12
1. Pakala ...	1. Pakala ...	1266. 1267. 1268.	Nos. 12 3 10	Ys. M. D. 7 0 15 6 0 15 4 2 26	Ys. M. D. 0 2 3 0 0 7 0 0 9	Ms. S. C. 14,224 20 0 3,331 0 0 11,916 0 0	Ms. S. C. 12,323 0 0 2,813 0 0 10,632 0 0	Ms. S. C. 1,401 20 0 520 0 0 1,237 0 0	13.3 15.6 10.3	Ms. A. 125 12 34 6 83 2	Ms. A. 3,208 12 877 8 2,121 3
2. Isalapally ...	2. Varany ...	1269.	25	...	...	29,423 10 0	25,788 0 0	3,678 20 0	12.4	213 4	6,207 7
3. Gangapatnam ...	3. Gangapatnam.	1270.	1	4 6 11	3 0 0	1,200 0 0	1,112 0 0	88 0 0	7.3	5 13	148 8
4. Krishnapatnam.	4. Krishnapatnam.	1271.	5	2 4 6	0 1 9	6,400 0 0	5,217 0 0	783 0 0	18.05	61 12	1,321 6
5. Dugarapatnam.	5. Dugarapatnam	1267. 1268.	17 2	6 1 9 5 9 9	...	19,024 20 0 2,110 0 0	14,580 0 0 1,086 0 0	5,044 20 0 414 0 0	23.7 17.25	333 10 27 6	8,512 9 698 10
6. Tadda	6. Mallam	1270. 1271. 1272.	13 5 18	3 3 8 3 1 26	0 0 24 0 0 27	14,717 10 0 6,160 0 0	13,629 0 0 8,604 0 0	1,084 10 0 393 0 0	7.3 6.5	71 15 25 16	1,846 7 661 8
	7. Pananinge	1270. 1271. 1272.	2 13 26	1 7 2 2 10 8 2 6 29	0 2 0 0 1 24 0 0 14	1,865 15 1 14,141 39 4 30,120 11 4	1,731 0 0 13,361 0 0 24,216 0 0	134 15 1 1,070 39 4 2,154 11 4	7.2 7.4 7.07	8 13 70 13 112 8	246 12 1,807 4 8,635 5
	9. Tadda ...		41	...	...	40,717 25 9	43,368 0 0	3,359 25 9	7.1	222 2 1	8,603 5

Proceedings of the Madras Government, Revenue Department,
8th January 1867.

7. Sannapugunta.	10. Uppunelvoil.	1268. 1269. 1270. 1271.	1 8 2 3	2 10 14 4 9 16 3 11 26 3 1 29	0 3 12 0 0 28 0 0 29 0 0 20	3,57 20 0 9,040 0 0 2,400 0 0 2,596 16 9	276 0 0 7,120 0 0 2,104 0 0 2,174 0 0	81 20 0 2,490 0 0 237 0 0 422 16 9	0 22.7 0 23.8 0 12.3 0 16.2	5 6 164 0 19 10 27 15	137 8 4,185 0 501 3 712 13
	Grand Total...		14 123	...	...	14,933 36 9 1,41,046 32 11	11,673 0 0 1,22,951 0 0	3,280 30 9 18,128 32 11	21.9 12.8	210 15 1,198 11	6,536 8 30,592 3
						Abstract.					
		1266. 1267. 1268. 1269. 1270. 1271.	12 17 6 21 23 44	...	...	14,224 20 0 19,624 20 0 6,090 20 0 25,116 0 0 25,179 2 3 60,852 10 8	12,323 0 0 14,540 0 0 6,075 0 0 20,987 0 0 23,142 0 0 46,844 0 0	1,001 20 0 5,044 20 0 1,015 20 0 4,142 0 0 2,057 2 3 4,308 10 8	0 13.3 0 26.7 0 16.6 0 16.4 0 8.09 0 7.8	125 12 333 10 67 2 272 9 134 9 265 1	3,208 12 8,612 9 1,713 10 6,955 14 3,437 8 6,763 14
	Total.		123	...	...	1,41,086 32 11	1,22,951 0 0	18,128 32 11	12.8	1,198 11	30,592 3

Nellore,
16th November 1866.
(Signed) G. E. PLUNKETT,
English Head Clerk, in temporary charge of Salt Department.

Statement showing the particulars of the wastage of salt in the district of Nellore for Fusly 1275, (A. D. 1865-66,) which was not recommended for remission in the Collector's Junmahandny Report for that year, on account of the highcentage of the wastage.

Names of Divisions.	Names of Stations.	Fusly in which stored.	Num-ber of heaps sold in which wastage occur-red.	Average period for which the heaps were on the platform.		Average period for which the heaps were under sale.		Contents of the heaps when stored.	Outturn of the heaps when sold.	Wastage.	Centage of the wastage on column 7.	Value of the wastage salt at the prime cost.	Value of the wastage salt at the mono-poly price.
				vs. M. D.	vs. M. D.	vs. M. D.	vs. M. D.						
1	2	3	4	5	6	7	8	9	10	11	12		
		Fuslies	No.					M.D. S. C.	M.D. S. C.	M.D. S. C.		S.S. A.	S.S. A.
1. Padarty ...	1. Padarty ...	1272.	1	2 0 2	0 3 18	1,200 0 0	1,115 0 0	85 0 0	7 8	5 10		5 10	143 7
2. Sunnapugunte ...	2. Uppunelvoil ...	1269.	8	5 1 22	0 0 15	9,002 33 3	6,193 0 0	2,809 33 3	31-215	185 13		185 13	4,741 9
3. Ramapuram ...	3. Ramapuram ...	1273.	5	1 1 0	0 0 14	6,000 0 0	5,625 0 0	375 0 0	6 25	24 13		24 13	632 13
4. Isakapally ... 5. Varini ...	4. Isakapally ...	1269.	7	5 5 6	0 4 27	8,400 0 0	7,355 0 0	1,045 0 0	12-4	69 2		69 2	1,763 7
		1269.	6	5 2 22	0 2 11	7,200 0 0	6,308 0 0	892 0 0	11-1	53 0		53 0	1,353 6
		1270.	18	4 4 0	0 0 1	21,000 0 0	20,347 0 0	1,653 0 0	5-8	82 14		82 14	2,114 7
			31	...	...	37,200 0 0	34,100 0 0	3,100 0 0	8-3	203 0		203 0	6,231 4
Grand Total...			45	...	...	53,402 33 3	47,033 0 0	6,369 33 3	11-9	421 4		421 4	10,749 1
				Fusliwar		Deduct.							
		1269.	21	...	...	24,602 33 3	19,946 0 0	4,656 33 3	18 9	307 15		307 15	7,858 6
		1270.	18	...	...	21,600 0 0	20,317 0 0	1,283 0 0	5-4	82 14		82 14	2,114 7
		1272.	1	...	...	1,200 0 0	1,115 0 0	85 0 0	7-08	6 10		6 10	143 7
		1273.	5	...	...	6,000 0 0	5,625 0 0	375 0 0	6-25	24 13		24 13	632 13
		Total.	45	...	...	53,402 33 3	47,033 0 0	6,369 33 3	11-9	421 4		421 4	10,749 1

Nellore,

16th November 1866.

(Signed) C. E. PLUNKETT,

English Head Clerk, in temporary charge of Salt Department.

Proceedings of the Madras Government, Revenue Department,
8th January 1867.

1. Resolved that the foregoing papers be submitted to Government, with reference to paragraph 52 of the Board's Settlement Report for Fusly 1274, dated 27th March 1866, No. 2,162.

2. In submitting his Settlement Report for Fusly 1274, the Collector of Nellore requested sanction for writing off the salt wastage of Indian Maunds 23,446, S. 7, Cts. 12, which occurred in that Fusly, but the centage having been as large as 679, the Board declined to recommend it for sanction without further explanation. This was furnished in the Collector's letter, dated 18th June 1866, but was not considered satisfactory, and the Collector was therefore requested in the Board's Proceedings, dated 24th August 1866, to submit further explanation of the facts. It is with reference to this call that the Acting Collector now submits a letter from Mr. Plunkett, the Head Clerk in temporary charge of the Salt Department.

3. Mr. Plunkett states that out of this wastage which occurred in Fusly 1274, Indian Maunds 5,317, S. 15, Cts. 1, was below three per cent., and that the remainder, Indian Maunds 18,128, S. 32, Cts. 11, was more than twelve per cent. He submits a detailed Statement No. 1,

Uppunelvoil, Fusly 1268...	23 7
1269...	25 8
Poonjolum " 1269...	12 3
1270...	16 2
Average...	21 9

showing the wastage in each Division out of each Fusly's salt sold, from which it appears that the greatest loss was in the Sunnapaguntah Division, as shewn in the margin.

4. It was first reported that when the Sunnapaguntah Division was transferred to Nellore from Madras, the salt was very deficient, and that there were not only large holes in the heaps, the effects of bad covering, but apparently felonious lateral abstractions, on which the Board remarked that there was nothing to shew what steps were taken to ascertain under whose charge the Sunnapaguntah salt was at the time the thefts occurred, nor how those concerned in the theft were dealt with. The Head Clerk in charge now states that no inquiry appears to have been made respecting these alleged robberies, and that there is nothing to shew their occurrence was ever reported. It however appears that most of the servants present at the storing are no longer in employ, and that the man who had charge of a portion of the salt was dismissed last year, being suspected of conniving at theft. The causes for the high per-centage in the several divisions are shown to be generally owing to the bad covering of the old salt, and its consequent deterioration by constant exposure, and nothing can be gained by a further inquiry into the matter.

5. Under these circumstances, the Board request the sanction of Government for writing off the accounts of Nellore the wastage of Indian Maunds 23,446-7-2, which occurred in Fusly 1274. The Head Clerk submits for sanction another Statement, No. 2, shewing the particulars of a portion of wastage which occurred in Fusly 1275, but which was not recommended by the Collector in his Settlement Report for that Fusly, the centage of the wastage being high; but this will be recommended for sanction in the usual course, when the Board's General Report for Fusly 1275 is submitted to Government.

*Proceedings of the Madras Government, Revenue Department,
8th January 1867.*

No. 83. ORDER THEREON, 8th January 1867, No. 42.

Separate Revenue, No. 3.

Salt.

1. The Governor in Council sanctions the writing off of the wastage, because at this late period further inquiry would be fruitless, and responsibility for that part of the loss which is undoubtedly due to misconduct on the part of the salt servants cannot now be brought home to the offenders.

2. The Government do not gather from the correspondence submitted, that any special enquiry was instituted by the Collector at the time when the wastage occurred. The Salt rules require that on each heap being sold, a special account of its out-turn shall be furnished to the Collector, and that if the wastage be excessive and be not satisfactorily explained, the Superintendent and Accountant shall be punished. Had the Collector enforced the rule, and instituted a strict enquiry, as well as tested the explanations offered by measuring unopened heaps of the same year's storage, some satisfactory result might have been arrived at. The Collector's remissness should have been noticed by the Board.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
" the Accountant General.

Ed. S. T. Augustin.

No. 6,072.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th August 1866.

Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 18th June 1866, No. 186:—

1. With reference to paragraph 52 of the Board's Proceedings, dated the 27th March last, No. 2,162, and your Official Memorandum, No. 564, of the 12th instant, I have the honor to append, for the information of the Board, paragraph 8 of the report on the operations of the Salt Department for Fyly 1274, (1864-65,) dated the 9th September last, No. 203, from the Acting Deputy Collector in charge of that Department, which explains the cause of the wastage having been so high as to attract the attention of the Board.

2. A copy of the above report accompanied my own Settlement Report* for the year in question, and under the explanation now given, I beg the Board will be so good as to recommend the wastage of Maunds 23,416, Seers 7, and Chittaks 12 being written off our accounts as proposed by me.

* No. 233, dated 25th September 1865.

From the Acting Deputy Collector in charge of the Salt Department, Nellore, to the Collector of Nellore, dated Krishnapatnam, 9th September 1865, No. 203.

3. We next come to the wastage, a statement of which is annexed:—

Of what Fusly.	Contents of heaps in which wastage occurred.	Outturn by sales.	Wastage.	Per centage.
1	2	3	4	5
	Mds. s. c.	Mds. s. c.	Mds. s. c.	
1266	14,224 20 0	12,323 0 0	1,901 20 0	13.3
1267	19,624 20 0	14,580 0 0	5,044 20 0	25.7
1268	6,090 20 0	5,073 0 0	1,015 20 0	16.6
1269	25,116 0 0	20,994 0 0	4,122 0 0	16.4
1270	32,311 5 3	30,020 0 0	2,291 5 3	7.9
1271	71,565 22 9	66,001 0 0	4,664 22 9	6.4
1272	1,51,615 0 0	1,47,893 0 0	3,722 0 0	2.4
1273	24,277 0 0	23,592 0 0	685 0 0	2.8
Total...	3,44,824 7 12	3,21,378 0 0	23,446 7 12	6.8

The per centage is very high this year, 6.8 per cent. In the Fusly under review, we tried to get rid of the salt stored from 1266 to 1269, chiefly for exportation. This salt had been exposed in a great measure to the several causes which effect the wastage, rains, bad covering, inferior quality. The statement in the margin will show where the wastage occurred most heavily, that is, in Gangapatnam, Krishnapatnam, and Sunnapugunta, which is the cause of the high per centage alluded to at the beginning of this paragraph. The machines are blamed for the

Wastage.	
1. Gangapatnam	18.5
2. Krishnapatnam	14.7
3. Sunnapugunta	6.8
4. Tada	2.7
5. Ramapuram	2.4
6. Gangapatnam	2.8

wastage at Gangapatnam, the salt having been received into store by measurement. The high wastage at Krishnapatnam is owing to some of the long standing exportation salt having been

10/12/1866
621-8221

Revenue 1866.
Department
No. of House of Assembly

No. 14537.
PROCEEDINGS OF THE BOARD OF REVENUE

Dated 15th December 1866.
Benj. J. J. J.
1866

No. 8,002

Submitting letters from Collector of Kallakurichi, and requesting money for writing off the accounts of the district, wages of Salt which occurred in 1861-62.

W. H. Hudson

10/12/1866
The Board have seen the minutes of the meeting, because after the collection from the house of assembly and the revenue department, the Board have been able to see the minutes of the meeting for the last part of the year which is in the hands of the Board. The Board have been able to see the minutes of the meeting for the last part of the year which is in the hands of the Board. The Board have been able to see the minutes of the meeting for the last part of the year which is in the hands of the Board.

sold. Sunnapugunta is the worst. The salt received with that Division, when it was transferred to this District, was very, very deficient. There were not only large holes in the heaps, the effects of bad covering, but apparently felonious lateral reductions. The surplussage is by no means satisfactory as regards Tummalapenta and Gogulapalli. The practice appears to be always to have a surplussage to guard against, or cover wastage, and if, under such circumstances, there is still a wastage, what must the actual wastage have been. Some thing enormous to be free from fraud, I fancy.

1. The Board are not satisfied with the explanation offered in the above letter of the large wastage of salt noticed by them in paragraph 52 of their Proceedings, 27th March 1866, No. 2,152. In fact, it is no explanation, and amounts to hardly more than an admission of the fact that there was such wastage. It is stated that the blame is thrown on the weighing machines in one instance, but how, or to what extent, it is not explained. If the salt was received into store by measurement and sold by weight, there must have been some great fraud to cause a deficiency. There is nothing to show what steps were taken to ascertain under whose charge the Sunnapagoonta salt was at the time it was robbed, nor how those concerned in the robbery were dealt with.

2. Under these circumstances, the Board cannot recommend that the wastage be written off, without further, fuller, and more reliable explanation of the facts connected with the wastage being placed before them.

(Signed) W. HUDLESTON,
Secretary.

To the Collector of Nellore.

Exd. J. Wright.

10/12/1866
No. 8,002

10/12/1866
No. 8,002

Dated 21st August 1866.

No. 6,072

Requesting further explanation in regard to large wastage of Salt in 1864-65.

1. Resolved that the foregoing papers be submitted to Government, with reference to paragraph 52 of the Board's Settlement Report for Fyly 1274, dated 27th March 1866, No. 2,162.

2. In submitting his Settlement Report for Fyly 1274, the Collector of Nellore requested sanction for writing off the Salt Wastage of Indian Maunds 23,416, S. 7, Cts. 12, which occurred in that Fyly, but the centage having been as large as 6 7/8, the Board declined to recommend it for sanction without further explanation. This was furnished in the Collector's letter, dated 19th June 1866, but was not considered satisfactory, and the Collector was therefore requested in the Board's Proceedings dated 24th August 1866, to submit further explanation of the facts. It is with reference to this call that the Acting Collector now submits a letter from Mr. Plunkett, the Head Clerk in temporary charge of the Salt Department.

3. Mr. Plunkett states that out of this wastage, which occurred in Fyly 1274, Indian Maunds 5,317, S. 15, Cts. 1 was below 3 per cent., and that the remainder, Indian Maunds 18,124, S. 32, Cts. 11, was more than twelve per cent.

Esposivoli, Fyly 1274	22 7
1740	25 8
1249	19 3
1270	16 8
Average	21 9

He submits a detailed Statement No. 1, showing the wastage in each Division out of each Fyly's salt sold, from which it appears that the greatest loss was in the Sunnapaguntah Division, as shown in the margin.

4. It was first reported that when the Sunnapaguntah Division was transferred to Nellore from Madras the salt was very deficient, and that there were not only large holes in the haps, the effects of bad covering, but apparently felonious lateral abstractions, on which the Board remarked that there was nothing to show what steps were taken to ascertain under whose charge the Sunnapaguntah salt was at the time the thefts occurred, nor how those concerned in the theft were dealt with. The Head Clerk in charge now states that no inquiry appears to have been made respecting these alleged robberies, and that there is nothing to show their occurrence was ever reported. It however appears that most of the servants present at the storing are no longer in employ, and that the man who had charge of a portion of the salt was dismissed last year, being suspected of conniving at theft. The causes for the high percentage in the several divisions are shown to be generally owing to the bad covering of the old salt, and its consequent deterioration by constant exposure, and nothing can be gained by a further inquiry into the matter.

5. Under these circumstances, the Board request the sanction of Government for writing off the accounts of Nellore the wastage of Indian Maunds 23,416-7-2, which occurred in Fyly 1274. The Head Clerk submits for sanction another Statement No. 2, showing the particulars of a portion of wastage which occurred in Fyly 1275, but which was not recommended by the Collector in his Settlement Report for that Fyly, the centage of the wastage being high; but this will be recommended for sanction in the usual course, when the Board's General Report for Fyly 1275 is submitted to Government.

(A true Copy and Extract.)

To the Secretary to Government, Revenue Department.

Copy to the Collector of Nellore,

with original enclosures returned.

Secretary.

Handwritten notes in margin:
 The salt was all sent to the Collector of Nellore for sale. The salt was all sent to the Collector of Nellore for sale. The salt was all sent to the Collector of Nellore for sale.

Special comment
 The salt was all sent to the Collector of Nellore for sale. The salt was all sent to the Collector of Nellore for sale. The salt was all sent to the Collector of Nellore for sale.