

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2379

Press

~~Mis.~~

25-26

Dated 2nd October 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
2nd October 1865.*

No. 25. Read the following letter from T. CLARKE, Esq., Member of the Board of Revenue :—

Submitting his Report on the Salt works of the } (Here enter 12th June 1865.)
Tinnevely District.

No. 26. ORDER THEREON, 2nd October 1865, No. 2,379.

Separate Revenue, No. 2.

Salt.

1. The above paper completes Mr. Clarke's survey of the working of the Salt Department in the Coast Districts, which was commenced in June 1860.

2. Tinnevely, the District under review, has a sea borde of about 100 miles in length, along which are distributed seven Salt Divisions, of one Station each, Vypar, the most northerly, being 25 miles distant from the nearest Salt station of the Madura District, and the relative distance of the Divisions from each other being as shewn below :—

Vypar	...	...	...	...	...	6 miles from
Munjencolum	...	...	...	...	9	" "
Arasady	...	...	...	...	6	" "
Tuticorin	...	...	...	...	10	" "
Palayacoil	...	...	...	...	8	" "
Coilpatam	...	...	...	...	14	" "
Colasagarapatam	...	...	...	...	45	" "

the southern border of the District adjoining Travancore.

3. The District is estimated to contain on an average 324 persons to the square mile, and the yearly sales of salt for Home consumption on the average of the last ten years, have been at the rate of 15 lbs. per head of the population, the rate rising to lbs. 16½ in Fusly 1272, and lbs. 16½ in Fusly 1273, the latest year for which Mr. Clarke gives the calculation.

4. The average of the annual sales for Inland consumption has been only Indian Maunds 36,228, in each of the last ten years. In Fusly 1272 they were Indian Maunds 34,994, and in Fusly 1273 they reached Indian Maunds 71,661.

Paragraphs 8 to 10.

5. The question of the price to be charged for salt sold for exportation, should be separately submitted by the collective Board, who it is understood already have it under consideration.

Paragraphs 13, 14.

6. The state of the District roads, referred to in the paragraphs marginally noted, will be considered in the Department Public Works. It is evident that almost every thing has yet to be done in this matter to give the District a fair chance, and cart hire at present is 25 per cent. higher here than in any other District. The one good road to the coast at Tuticorin produced a marked effect on the salt sales during the Cotton famine, and there seems every reason to anticipate that more liberal expenditure on the roads of the District would be good economy. The average annual expenditure on new works and repairs in the ten years from 1854 to 1864, appears to have been under Rupees 39,000.

7. The Local Road Fund is small, but may be expected to increase considerably in connection with the revision of the land assessment now in progress, which provides for a per-centage charge on the land for the benefit of the Fund. The Collector must use his best exertions to encourage local effort, and to prevent such abuses and encroachments as Mr. Clarke describes.

8. The Board will call the Collector's attention to the necessity of restricting his stock within the prescribed limits of two years' supply at the principal stations, and eighteen months' supply elsewhere, which had been considerably exceeded at the time of Mr. Clarke's inspection.

9. Mr. Clarke is of opinion that the Salt Stations are too numerous and badly distributed, there being seven Divisions and Stations within a range of 54 miles, and then none for a distance of 45 miles from Colasagarapatam to the Travancore boundary, at a short distance across which some Travancore salts pans are situated, from which it is natural to expect that the neighbouring villages in our territory will obtain their supply rather than from our own more distant Depôts.

10. Mr. Clarke considers that five Stations would suffice, and he seems to approve the retention of Vypar, Arasady to be extended as much as possible, Tuticorin (for exports) and Coilpatam to be also extended as much as possible, and the re-opening of a set of pans at the former Salt Station of Viziaputty farther south than the existing station of Colasagarapatam, which last, together with the station of Munjencolum between Vypar and Arasady, he would close, as also Palayacoil if found feasible after the extension of the Coilpatam works.

11. He deprecates the proposal to open pans at the unimportant and inaccessible temple town of Trichendoor.

12. With these preliminary remarks he proceeds to review each existing Station from north to south.

Paragraphs 48 to 66.

13. VYPAR.—This Station is 25 miles distant from the nearest Salt Station in the Madura District. The number of pans had lately been increased to an unnecessary degree in Mr. Clarke's opinion.

14. The stock of salt on hand included some that was four years' old, and the whole was sufficient for nearly five years' average demand including exports.

15. The quality of the salt is indifferent, and the platforms are very inaccessible, the approach of some 3 miles in length from the coast road being too narrow to allow of carts passing each other, and stopping short of the platform in a swamp.

Paragraphs 57, 58.

16. The question of improving this approach by widening it and completing it up to the platform will be considered in the Public Works Department, as will also that of the feasibility of damming out the sea water from the neighbouring swamp, and thus preventing the formation of spontaneous salt. Otherwise if formed it must be destroyed, the sources of supply being already larger than necessary to meet the demand.

17. The existing number of pans is evidently larger than necessary, and should be reduced, but manufacture must be altogether suspended until the stock is reduced to the quantity needed for eighteen months' demand.

18. The Board will communicate with the Collector in regard to the permanent advance fund, and the provision of proper cover for the weighing machines. The practice referred to in paragraphs 55 and 56, is open to much objection, and should be put a stop to at once.

19. An entrance to the platform on the Madura plan, combining an office with gate-way and guard accommodation, should be provided in lieu of the building in the village, which can be transferred to the Police, as proposed, if needed. The guard should be moved to the platform.

Paragraphs 66 to 74.

20. MUNJENCOLUM.—Mr. Silver recommended in 1856 that this Station, which is only six miles from Vypar, should be closed, and Mr. Clarke supports the proposal. The salt is bad, the sales very small, the station isolated and inaccessible.

21. The manufacture should be discontinued, and measures adopted for disposing of the stock on hand as speedily as possible, so as to avoid loss by wastage, the establishment being reduced to what is actually necessary, and dispensed with altogether as soon as possible. Vypar might be strengthened from this establishment, with reference to Mr. Clarke's remark at paragraph 54, and the new Station of Viziaputty provided with servants.

22. With reference to paragraph 74, the Government presume that Mr. Clarke had given the Collector notice of his approach and requirement, and that the Tahsildar's refusal to afford him the necessary assistance was brought to notice and punished.

Paragraphs 75 to 81.

23. ARASADY.—This Station lies 10 miles south of Munjencolum and 16 from Vypar, produces good salt, and is in excellent order. It is connected with the Cotton road at a point 3 miles from Tuticorin, and the Cotton carts come thence for return loads of salt to convey to the interior. The circuit they thus have to make is some 8 miles, but is preferred to the direct (so-called) road No. 8, which though only 3 miles in length is a series of sand hills and swamps. The Collector should give his best attention to the improvement of this line for carts, and to the extension of the manufacture at Arasady.

24. A Salt Cutcherry on the Madura plan will be constructed on the platform.

Paragraph 78.

25. The proposal to make a good bridged road from Tuticorin to Arasady direct will be considered in the Department Public Works.

26. The most objectionable practice of closing sales at this popular station, in order to force them at the inaccessible platforms of Munjencolum and Tuticorin, should be prohibited.

Paragraphs 82 to 91.

27. TUTICORIN.—This Station is only 6 miles south of Arasady, the salt is not good, and the platform very inaccessible.

sible from the land side by reason of an intervening swamp between the town and the pans, which compels a long circuit, but Mr. Clarke recommends its retention as an exceptional station for export, and the Government approve this proposal.

Paragraph 28.

28. The case stated at paragraph 87 shews that the system adopted in regard to the supply of salt for exportation, is very inconvenient to the people and unprofitable to the Government.

29. The Government approve Mr. Clarke's proposal that the Deputy Collector should be left free to work this matter in detail as he thinks best, reporting his proceedings in due course to the Collector, who will have previously determined the maximum quantity that can be reserved for export.

Paragraphs 92 to 94.

30. PALAYACOIL.—This Station lies 10 miles south of Tuticorin, produces very indifferent salt, and is very inaccessible. Mr. Clarke recommends that it should be discontinued if Coilpatam the next station can be extended as he thinks it may, and the Government approve the proposal.

Paragraphs 95 to 103.

31. COILPATAM.—Coilpatam lies 7 miles south of Palayacoil, and 17 from Tuticorin. It is the chief Station in the District, is much frequented and liked, and is fairly accessible.

32. Considerable improvement is perceptible in last year's manufacture, and the sales are increasing, and might be still further increased were full play allowed to its superior advantages over Palayacoil and Colasagarapatam.

Paragraph 95.

33. Mr. Clarke recommends that a road and bridge be made to connect the pans with the village, and the necessary instructions will be issued on this point in the Department Public Works. He recommends also that the Superintendent be re-placed by a more efficient man, and that the manufacture be extended as much as the circumstances of the station will allow, in view to the eventual discontinuance of Palayacoil and Colasagarapatam. The Collector will carry out these proposals under the orders of the Board.

Paragraph 103.

34. COLASAGARAPATAM.—This Station lies 14 miles south of Coilpatam. The town is a large one, and contains some wealthy resident traders.

35. The salt is good in quality, but the quantity produced is small, and the manufacture cannot be extended by reason of the number of fresh water streams that surround the place.

Paragraph 108.

36. There are no roads to the town, and Mr. Clarke's suggestion for their formation will be referred for consideration in the Department Public Works.

37. The Superintendent is inefficient, and should be removed at once, a more competent person being employed in his place so long as the station is retained. The present man can be given any other employment for which he is fit.

38. Mr. Clarke contemplates the possibility of dispensing with this Salt Station eventually, should it be found feasible to extend Coilpatam as much as he desires.

39. South-west from Colasagarapatam, at a distance of 20 miles, lies the closed Salt Station of Cootangoly, and four miles west of it is that of Viziaputty. These were closed in 1861 on the ground that the manufacturers persistently disobeyed orders. These men now petition for the re-opening of their pans, promising to conform to all rules. The neighbouring villages anxiously pray for it, and Mr. Clarke strongly urges the measure on grounds of policy and justice, in order to withdraw the inducements that now exist for clandestine importation of salt from the Travancore Depôt at Tamaracolum, which is only a few miles over our border; and to retain in our own hands the supply of the southern part of the District, between Colasagarapatam and the Travancore territory.

40. Tamaracolum is only 26 miles distant from Viziaputty, which lies about midway between it and Colasagarapatam, so that many of our villages are much nearer to the Travancore Depôt than to our own most southern pans, the road to which can only be traversed by foot, while to Tamaracolum there is a fair cart road.

41. Mr. Clarke found that at Carangolum, in our own territory, the market price of a Maund of Salt was Rupees 2-12-0, while a few miles off at Tamaracolum it was selling at Rupees 1-2-0.

42. The Government consider that ample reason is shewn to support the proposal for re-opening the Viziaputty and Cootangoly pans, and desire that the measure be carried out without delay. The Deputy Collector should give his particular attention to it.

43. In paragraphs 113 to 125 Mr. Clarke enlarges upon the evil results of the system adopted in Tinnevely of dividing the Salt charge between two Deputy Collectors, and giving them other duties besides the superintendence of the Salt Department.

44. Much weight must be allowed to the opinion of Mr. Clarke, who has now obtained such varied experience of the working of the Department; and the Government admit that the state of things in Tinnevely is specially anomalous, and that a change should probably be made.

45. They desire therefore that the Board will, in communication with the Collector and late Acting Collector, consider and report on the best method of distributing the Deputy Collectors' charges in Tinnevely.

46. It has been suggested that one Deputy Collector should have undivided charge of the Salt Department without other duties to divert his attention from it; that the Head Assistant Collector should be stationed at Tuticorin, with charge of the Customs and of the Talooks of Ootapedarum and Tenkarai; and that the other Deputy Collector be moved from the coast to Kovilputti, and have charge of the Strivelliputur and Saptur Talooks.

47. The Government desire to have the opinion of the Board and Collector on this proposal with as little delay as possible, the necessity of applying a remedy to the evils depicted by Mr. Clarke being pressing.

48. In concluding this review of Mr. Clarke's final report, the Government desire to thank him for the thoroughly exhaustive manner in which he has performed the very laborious task entrusted to him.

49. The extended experience of the working of the Department that he has gained cannot fail to be most valuable to the Board as the supervising authority, and the Government anticipate the best results from the scrutiny that has been carried into all details, and from the many recommendations for improvements that have been made by Mr. Clarke, and approved by the Government.

50. It will be for the Board now to see that these sanctioned recommendations are thoroughly carried out, and that no neglect of orders or want of attention is allowed to check the development of this most important source of public revenue, or to cause the burden of the taxation to press with unnecessary severity on the people.

51. Mr. Clarke's report shows very vividly how greatly the incidence of the tax depends on the manner in which the Department is worked, when the neglect of the approaches or arbitrary dealing with the sources of supply may add 50 per cent. to the cost of the article to the consumer.

52. The Government have recently sanctioned the transfer of the charge of all Salt roads to the Salt Deputy Collector, and they trust that the more immediate interest of this Officer in their proper maintenance will ensure speedy and marked improvement in these very important communications.

53. The Board will obtain and submit to the Government, through the Department Public Works, an annual report from all the Salt Districts of the progress made in improving the Salt roads.

54. The Collector of Tinnevely should give his best attention to the most useful employment of his Local Road Fund, and endeavour to extend its usefulness by developing the system of grants-in-aid of local contributions for road improvements by the villagers, in which direction much has been done in other Districts. He should take steps to reclaim, with the least possible delay, the cross roads on which the cultivation has been allowed to encroach, and hold the village and Talook authorities responsible for their maintenance at full width.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To T. Clarke, Esq.
To the Board of Revenue.
,, the Public Works Department.
,, the Accountant General.
,, the Collector of Tinnevely.

Exd. S. T. Augustin.

From T. CLARKE, Esq., Member of the Board of Revenue,

To W. HUDLESTON, Esq., Acting Secretary to Government, Revenue Department.

1. I have the honor to submit my Report on the Salt works of Tinnevely, the last of the Maritime Districts of this Presidency, which I have been required to visit.

2. There are twelve of these Districts. I commenced my tour of inspection, on the 1st June 1860, and, on that occasion, visited the Northern stations of the District of Madras, and all the stations of the District of Nellore, and the station of Nizampatam, in the Kistna District. My inspection was suspended from July 1860 to September 1863, when I resumed it. I first visited the Districts of Malabar and South Canara, on the Western Coast, and then proceeded, on special duty, into Travancore and Cochin. In January 1864, I examined the Southern Salt stations of the District of Madras, and in February, proceeded to Ganjam, visiting, in succession, that District, Vizagapatam, the Godavery and Kistna Districts, in the months of March April and May 1864. On the 22nd May I returned to Madras, and then proceeded to South Arcot, the most northern and most important Salt station of which, viz., Mercanum, I reached on the 11th, June. I completed my inspection of the Salt works of the South Arcot District, and had visited the northern works of Tanjore, as far as Negapatam, when I was ordered on further special duty, which detained me, at Tranquebar, till the 20th September following. I then concluded the inspection of Tanjore, and subsequently visited the Madura and Tinnevely Salt stations. I concluded my inspection of this last District on the 5th December, and reached Palamcottah on the 8th idem, where I remained, to enable me to obtain information and further materials for my Report. I left Palamcottah, on Monday the 12th December, and reached Madras on the 4th January—having visited 131 Salt stations and travelled over some 5,000 miles in 437 days, during 107 of which I was engaged on special duty not connected with my Salt work. The tour has been made, during two dry and two wet seasons, of years of more than ordinary severity, both in heat and storms. I have also submitted eleven Salt Reports, and twelve Special Reports of my proceedings within the same period on the several dates noted below:—

Report on Nellore Salt works	...	...	...	dated 25th October 1860.
Do. Malabar and Canara	do.	...	...	26th February 1864.
Do. Madras	do.	...	...	11th " "
Do. Ganjam	do.	...	...	5th April "
Do. Vizagapatam	do.	...	...	25th " "
Do. Godavery	do.	...	...	16th May "
Do. Kistna	do.	...	...	25th " "
Do. South Arcot	do.	...	...	4th July "
Do. Tanjore	do.	...	...	1st November "
Do. Madura	do.	...	...	15th " "
Do. Tinnevely	do.	...	...	12th June 1865.

Report on extension of Interportal Act in'o

Cochin and Travancore 7th December 1863.

General Report on charges preferred against

Mr. D'Monte 11th October 1864.

Report on 1st charge... .. " " "

Do. 2nd do. " " "

Do. 3rd do. " " "

Do. 4th do. 14th November "

Do. 5th do. 11th October "

Do. 6th do. " " "

Do. 7th do. " " "

Do. on examination of Salt heaps at Vedar-

niem, stored in Mr. D'Monte's time .. " " "

Report on Salt weighing machines issued from

the Madras Mint 10th April 1865.

Do. on price to be charged for Salt supplied

to the French Government 29th May "

3. I have, throughout my tour, received much assistance and attention from most of the several heads of the Districts I have passed through, and marked attention from a few, who have, at a personal sacrifice, either visited me in my camp, or accompanied me in my tour.

4. The Salt Deputy Collectors, and other Subordinate Revenue Officers, have also labored to afford me all the assistance and information I have required, and so have a few Superintendents and one Assistant Superintendent of Police.

5. The District of Tinnevely, on which I have now to report, is computed to cover an area of about 5,144.915 square miles. Its sea board measures about 100 miles in length, and the mean breadth of the District is about 50 miles.

Population of Aiyen villages...	13,70,221 souls.
Zemindary do.	3,00,041 "
	16,70,262 "

Its population is estimated to be 16,70,262 souls, giving about 324 persons to every square mile of the area.

6. The quantity of Salt sold for Home consumption, taken on an average of ten years, is 3,08,791 Indian Maunds, being at the rate of 15 lbs. per head of the population. During Faslis 1272 and 1273 the quantities sold, each year, for the Home market, is given at 3,31,822 Indian Maunds and 3,33,373 Indian Maunds respectively, or 2,73,04,210 lbs. and 2,74,31,835 lbs., being for the first of these years at the rate of 16½ lbs. per head of the population, and in the second at 16½ lbs.

7. The inland sales in this District during an average of ten years amount only to 36,228 Indian Maunds. Last year they were 71,661 Indian Maunds, and in Fasli 1272 they were 31,904 Indian Maunds.

8. At present we sell Salt for exportation, including all the shipping charges, at 18 Rupees a Garce of 120, Indian Maunds, or 9,874 lbs. The prime cost of the Salt and the charges of shipping during the last five years are given below. It will be seen that Salt has hitherto been

exported from the depôts of Vypaur, Munjencolum, Tuticorin, Coilpatam and Colasagarapatam, in this District. At Tuticorin, the most convenient place for shipping, and where there is a large stock of Salt in hand, and Colasagarapatam, the charges though they exceed the Standard, fall below those incurred at the other stations; at Vypaur, Munjencolum and Coilpatam they exceed the standard by an average of Rupees 4-9-10 per Garce respectively. The average of the five places is Rupees 21-1-7.

STATEMENT showing the average cost to Government of a Garce of Salt exported during the five years from Fasli 1269 to Fasli 1273.

Divisions from which Salt has been exported.	Average quantity of Salt exported a year.	Average cost per Garce, as per Columns 25 and 23 of Statement attached to paragraph 12.	Average cost of conveyance from platform to shore of quantity exported.	Average cost of conveyance from shore to boats of do.	Average boat hire for do.	Average contingent charges on account of do.	Total of Columns 4 to 7.	Exportation charges in Column 8, divided on Column 2.	Total of Columns 8 + 9, or actual cost per Garce of Salt exported.
1	2	3	4	5	6	7	8	9	10
Vypaur.....	Garce. 307½	Rs. A. P. 11 4 0	Rs. A. P. 1,791 8 2	Rs. A. P. 307 5 6	Rs. A. P. 793 6 3	Rs. A. P. 110 14 8	Rs. A. P. 2,913 2 7	Rs. A. P. 9 9 2	Rs. A. P. 20 13 2
Munjencolum	48	11 4 0	325 11 5	74 13 10	159 4 10	67 1 2	626 15 3	13 1 0	24 5 0
Tuticorin	508½	10 13 4	1,934 9 1	412 10 10	1,596 5 10	215 3 8	4,188 13 5	8 3 9	19 1 1
Coilpatam	388½	11 4 0	3,004 4 11	263 14 5	772 15 5	410 11 1	4,451 13 10	11 7 4	22 11 4
Colasagarapatam.....	823	11 14 0	1,126 0 0	199 12 8	699 5 9	155 15 0	2,181 1 5	6 11 5	19 9 5

9. I cannot understand why we undertake the expense and labor of shipping the Salt. I believe it would be far better, both for the exporter, and for ourselves, that we should withdraw from this part of the compact, and allow him to make his own arrangements for shipping, we selling our Salt on the platform to exporters, at either the price it costs us at each station, or at a uniform fixed rate through the Presidency, adding a small charge for the payment of an establishment for measuring out the Salt and seeing it shipped, in the form of batta at so much per diem, to the Superintendent and Peons employed. If this change is not deemed advisable, the Collector should charge to the shippers the actual price which the Salt costs us plus the shipping charges. These vary in different Districts and at different parts of a District. Should the Government deem it desirable, a Table can be prepared, showing the cost of shipment at the different ports, where salt is usually shipped, and some of these places can be selected and advertised as ports of shipment, with the price at which Salt can be obtained at them.

10. The Salt for exportation should always be sold by the heap, with a reduction of 5 per cent. When the Salt may be older than one year, the exporter might claim the right to have three or four heaps of the old Salt weighed out to him, and take the rest at the rate of out-turn obtained by those heaps. Heaps damaged greatly by floods or storms should not be included in the heaps furnished to exporters.

11. There are at present in Tinnevely, seven Salt divisions, each division consisting of one station. The divisions are found noted in the margin with the distances between them.

Vypaur,	6 miles from
Munjencolum,	9 " "
Arasady	6 " "
Tuticorin	10 " "
Palayasoil	8 " "
Coilpatam	14 " "
Colasagarapatam.	
From Muthureganadapatnam, the border station	
of Madura, to Vypaur...	25 miles.
From Colasagarapatam to the border of the	
District...	45 "

12. The quantity of salt ordered to be made and that received into Store at each station; the quantity sold for Home, inland, and foreign consumption; and the average cost to Government of the Salt, per garce and per maund, during the last ten years are given in the Tables found below.

STATEMENT A showing the average cost to Government of Salt per Garce and per Maund before sale in the Tinnevely District during the ten years from Fasli 1264 to Fasli 1273.

VYPAUR.														
Fasli.	Quantity of Salt in hand at beginning of each Fasli.	Quantity ordered to be made.	Quantity received into Store.	SALES OF OLD VYPAUR.			SALES OF NEW VYPAUR.		Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 10 + 11.	Charges in Column 12, divided on Column 4.	WASTAGE.	
				Home.	Inland.	Foreign.	Home.	Inland.					Quantity	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	IN. MDS.	RS. A. P.
1264...	72,868	78,000	1,37,072	41,706	11,820	...	...	...	12,052 13 0	75 5 3	12,128 2 3	0 1 5	...	...
1265...	1,55,914	24,000	31,069	41,835	9,506	...	...	...	2,750 9 0	15 15 3	2,765 8 3	0 1 5	194	17 2 10
1266...	1,35,447	84,000	60,810	34,856	12,475	...	...	...	5,369 13 3	31 10 8	5,401 7 11	0 1 5	...	...
1267...	1,48,926	1,08,000	22,027	54,805	5,910	...	...	...	1,930 8 2	11 6 2	1,941 14 4	0 1 5	...	...
1268...	1,10,238	1,80,000	44,994	19,610	2,638	5,610	...	...	3,921 4 0	23 1 11	3,944 5 11	0 1 5	1,750	154 15 2
1269...	1,25,593	1,20,000	1,62,808	37,901	4,757	49,765	...	...	13,964 13 0	82 5 7	14,047 2 7	0 1 5	953	84 6 1
1270...	1,95,026	1,20,000	53,153	42,596	26,790	24,000	...	...	4,356 2 0	25 11 0	4,381 13 0	0 1 5	351	31 1 1
1271...	1,54,441	1,20,000	97,287	40,041	16,584	...	...	...	8,576 10 0	50 9 0	8,627 3 6	0 1 5	...	...
1272...	1,95,104	1,08,000	68,361	10,461	3,890	...	6,923	9,792	6,036 2 0	33 8 1	6,072 10 1	0 1 5	3,068	271 10 4
1273...	1,52,805	60,000	1,13,760	...	...	...	15,728	19,319	9,994 5 0	117 11 1	10,112 0 1	0 1 5	606	53 10 6
Total...	14,45,862	10,02,000	7,91,341	3,23,811	94,370	79,405	22,651	29,111	68,952 15 5	469 4 0	69,422 5 5	...	6,922	612 14 0
Average.	1,44,586	1,00,200	79,134	32,381	9,437	7,940	2,265	2,911	6,893 4 9	46 14 9	6,942 3 6	0 1 5	692	61 4 5

VYPAUR.—(Concluded.)

Fasli.	Fixed Estab-lishment.	Temporary Establish-ment.	Hire for de-stroying spon-taneous Salt, and reward for detection of smug-gling.	Police Guards.	Sadarward and sun-dries.	Repairs to Salt works.	Total of Co-lumns 15 to 21.	Charges in Co-lumn 22 divided on Columns 2 + 4.	Total of Co-lumns 13 + 23, giv-ing actual cost per Maund.	Cost per Garce calculat-ed on Co-lumn 24		
											24	25
	16	17	18	19	20	21	22	23	24	25		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1264...	534 0 0	...	68 3 0	...	24 0 5	13 9 4	639 12 9	0 0 1	0 1 6	11 4 0		
1265..	534 0 0	...	...	...	66 6 9	...	617 9 7	0 0 1	0 1 6	11 4 0		
1266...	534 0 0	...	1 14 0	...	66 0 5	1 13 0	603 11 5	0 0 1	0 1 6	11 4 0		
1267...	534 0 0	...	7 10 0	...	53 5 3	1 11 2	596 10 5	0 0 1	0 1 6	11 4 0		
1268...	534 0 0	...	50 0 0	...	24 0 0	...	762 15 2	0 0 1	0 1 6	11 4 0		
1269...	534 0 0	...	5 6 0	...	27 8 0	...	651 4 1	0 0 1	0 1 6	11 4 0		
1270...	534 0 0	...	...	...	91 1 7	...	656 2 8	0 0 1	0 1 6	11 4 0		
1271...	534 0 0	...	...	...	62 8 0	1,327 9 10	1,924 1 10	0 0 1	0 1 6	11 4 0		
1272...	534 0 0	...	20 0 0	684 0 0	41 15 8	...	1,551 10 0	0 0 1	0 1 6	11 4 0		
1273...	1,031 8 0	...	35 4 8	684 0 0	58 11 8	700 0 0	2,562 2 10	0 0 2	0 1 7	11 14 0		
Total...	5,837 8 0	...	188 5 8	1,368 0 0	515 9 9	2,044 11 4	10,565 0 7	...	...	...		
Average.	583 12 0	...	18 13 4	136 12 9	51 8 11	204 6 6	1,056 9 8	0 0 1	0 1 6	11 5 0		

MUNJENCOLUM.

Fasli.	Quantity of Salt in hand at beginning of each Fasli.		Quantity ordered to be made.	Quantity received into Store.	SALES.			Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 8+9.	Charges in Column 10 divided on Column 4.
	2	3			Home.	Inland.	Foreign.				
1				4	5	6	7	8	9	10	11
1264...	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1265...	65,454	66,000	58,579	45,339	11,072	...	...	5,129 8 0	32 0 11	5,161 8 11	0 1 5
1266...	67,623	48,000	49,603	21,393	5,031	...	...	4,379 11 0	25 13 3	4,405 8 3	0 1 5
1267...	90,551	6,000	34,129	11,574	5,417	...	...	3,014 6 0	17 12 5	3,032 2 5	0 1 5
1268...	1,07,683	18,000	3,470	37,897	4,584	...	...	302 12 0	1 14 4	304 10 4	0 1 5
1269...	68,678	1,20,000	32,411	39,006	3,917	...	...	2,551 12 0	16 13 0	2,869 9 0	0 1 5
1270...	56,337	84,000	1,08,418	20,342	5,136	...	...	9,555 12 0	56 5 7	9,612 1 7	0 1 5
1271...	1,37,907	1,20,000	71,789	21,671	7,891	...	...	6,297 14 0	37 2 2	6,335 0 2	0 1 5
1272...	1,79,802	1,20,000	1,29,606	30,002	20,289	...	...	11,433 3 0	67 6 3	11,500 9 3	0 1 5
1273...	2,59,208	1,20,000	1,55,338	33,705	14,812	3,600	3,600	6,969 14 0	41 0 0	7,010 14 0	0 1 5
1273...	3,60,768	36,000	1,15,264	53,357	26,474	7,920	7,920	10,132 9 0	102 10 0	10,235 3 0	0 1 5
Total...	13,94,016	7,38,000	7,58,727	3,14,284	1,04,623	11,520	11,520	60,067 5 0	398 13 11	60,466 2 11	...
Average...	1,39,401	73,890	75,872	31,428	10,462	1,152	1,152	6,006 11 8	39 14 2	6,046 9 10	0 1 5

MUNJENCOLUM.—(Concluded.)

Fasli.	Wastage.		Fixed establishment.	Temporary establishment.	Hire for destroying spontaneous Salt, and reward for detection of smuggling.	Police Guards.	Saderward and sundries.	Repairs to Salt works.	Total of Columns 13 to 19.	Charges in Column 20 divided on Columns 2+4.	Total of Columns 11+21, giving actual cost per Maund.	Cost per Garce calculated on Column 22
	Quantity.	Value.										
	12	13	14	15	16	17	18	19	20	21	22	23
1264...	IN. MDS.	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.
1265...	...	...	1,021 0 0	...	3 8 0	...	27 8 5	...	1,052 0 5	0 0 2	0 1 7 11 14 0	...
1266...	251	22 8 7	1,021 0 0	...	...	...	66 6 9	0 2 11	1,109 13 3	0 0 2	0 1 7 11 14 0	...
1267...	...	...	1,021 0 0	...	...	...	24 0 0	2 1 2	1,047 1 2	0 0 2	0 1 7 11 14 0	...
1268...	...	...	1,021 0 0	...	...	...	66 0 9	...	1,087 0 9	0 0 2	0 1 7 11 14 0	...
1269...	1,860	164 11 0	1,021 0 0	...	...	...	33 12 5	...	1,219 7 5	0 0 2	0 1 7 11 14 0	...
1270...	1,370	121 4 10	1,021 0 0	...	...	...	24 0 0	...	1,166 4 10	0 0 1	0 1 6 11 4 0	...
1271...	331	29 4 11	1,021 0 0	...	5 0 0	...	46 4 7	...	1,101 9 6	0 0 1	0 1 6 11 4 0	...
1272...	...	...	1,021 0 0	...	...	...	152 9 4	210 0 0	1,383 9 4	0 0 1	0 1 6 11 4 0	...
1273...	1,660	146 15 8	1,021 0 0	...	...	...	25 4 0	...	1,193 3 8	0 0 1	0 1 6 11 4 0	...
1273...	2,943	260 9 3	1,091 8 0	...	...	...	36 7 8	1,000 0 0	2,952 8 11	0 0 1	0 1 6 11 4 0	...
Total...	8,415	745 1 3	10,280 8 0	...	8 8 0	564 0 0	502 5 11	1,212 4 1	13,312 11 3	...	...	...
Average...	841	74 8 1	1,028 0 10	...	0 13 7	56 6 5	50 3 9	121 3 7	1,331 4 4	0 0 1	0 1 6 11 9 0	...

ARASADY.

Faslis.	Quantity of Salt in hand at beginning of each Fasli.				SALES.			Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 8 + 9.	Charges in Column 10, divided upon Column 4.	WASTAGE.	
	2	3	Quantity ordered to be made.	Quantity received into Store.	Home.	Inland.	Foreign.					Quantity.	Value.
1	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	8	9	10	11	12	13
1264...	42,340	78,000	68,428	26,150	3,645	...	6,021 3 0	35 8 0	6,056 11 0	0 1 5	0 1 5	...	...
1265...	80,972	18,000	58,833	36,849	5,617	...	5,196 3 0	30 10 0	5,226 13 0	0 1 5	0 1 5	384	34 0 0
1266...	96,956	48,000	44,310	57,705	8,539	...	3,883 14 0	22 15 0	3,906 13 0	0 1 5	0 1 5	...	...
1267...	75,022	60,000	17,608	28,830	5,236	...	1,505 3 0	8 14 0	1,514 1 0	0 1 5	0 1 5	...	...
1268...	58,564	1,20,000	65,681	87,161	9,457	...	5,702 1 0	33 10 0	5,735 11 0	0 1 5	0 1 5	2,630	208 15 4
1269...	24,997	1,30,200	1,19,019	53,133	8,029	...	10,482 1 0	61 12 11	10,543 13 11	0 1 5	0 1 5	596	52 12 4
1270...	82,858	1,44,000	97,316	70,778	27,441	...	8,537 5 0	50 5 6	8,607 10 6	0 1 5	0 1 5	233	20 10 1
1271...	81,152	1,20,000	1,22,869	45,644	8,136	...	10,838 5 0	63 14 1	10,902 3 1	0 1 5	0 1 5	...	...
1272...	1,50,242	1,20,000	40,334	83,593	4,510	...	4,320 9 0	25 6 8	4,345 15 8	0 1 5	0 1 5	1,305	120 12 1
1273...	1,10,133	60,000	93,952	51,636	20,535	...	8,141 4 0	104 4 7	8,245 8 7	0 1 5	0 1 5	1,042	92 4 2
Total...	8,02,635	9,98,200	7,37,350	5,41,484	1,01,175	...	64,628 0 0	137 4 9	65,063 4 9	...	...	6,190	529 6 0
Average...	80,263	89,820	73,738	54,148	10,117	...	6,462 12 9	43 11 8	6,506 8 5	0 1 5	0 1 5	619	52 15 0

Falis.	Fixed Establish- ment.	Temporary Establish- ment.	Hire for destroying spontaneous Salt, and re- ward for detection of smuggling.	Police Guards.	Saderward and sun- dries.	Repairs to Salt works.	Total of Columns 13 to 19.	Charges in Column 20, divided on Columns 2 + 4.	Total of Co- lums 11 + 21, giving actual cost per Maund.	Cost per Garce cal- culated on Column 22. Column 22.
	14	15	16	17	18	19	20	21	22	23
	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.
1264	1,083 0 0	... ..	9 10 0	... ..	36 0 0	19 14 6	1,148 8 6	0 0 2	0 1 7	11 14 0
1265	1,083 0 0	... ..	10 0 0	... ..	62 15 3	4 9 4	1,194 8 7	0 0 2	0 1 7	11 14 0
1266	1,083 0 0	... ..	5 13 0	... ..	61 3 7	121 14 10	1,271 15 5	0 0 2	0 1 7	11 14 0
1267	1,083 0 0	... ..	6 0 0	... ..	55 8 11	10 6 10	1,154 15 9	0 0 2	0 1 7	11 14 0
1268	1,083 0 0	... ..	6 0 0	... ..	68 15 0	... ..	1,366 14 4	0 0 2	0 1 7	11 14 0
1269	1,083 0 0	... ..	2 0 0	... ..	66 2 6	... ..	1,203 14 10	0 0 2	0 1 7	11 14 0
1270	1,083 0 0	... ..	... ..	... ..	36 0 0	... ..	1,139 10 1	0 0 1	0 1 6	11 4 0
1271	1,077 12 0	... ..	8 0 0	... ..	107 13 6	... ..	1,193 9 6	0 0 1	0 1 6	11 4 0

TUTICORIN.

Fasli.	Quantity of Salt in hand at beginning of each Fasli.	Quantity ordered to be made.	Quantity received into Stores.	SALES OF OLD TUTICORIN.			SALES OF NEW TUTICORIN.		Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 10 + 11.	Charges in Column 12, divided on Column 4.	WASTAGE.	
				Home.	Inland.	Foreign.	Home.	Inland.					Quantity.	Value.
1	2	3	4	5	9	7	8	9	10	11	12	13	14	15
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	IN. MDS.	RS. A. P.
1264.....	43,903	84,000	89,207	20,948	1,963	.....	...	...	7,880 0 0	49 4 0	7,929 4 0	0 1 5	...	...
1265.....	1,10,200	24,000	66,581	34,887	1,694	.....	...	...	5,872 2 0	34 10 6	5,906 12 6	0 1 5	87	7 11 3
1266.....	1,40,113	69,600	44,132	57,861	2,021	.....	...	...	3,885 6 0	22 14 8	3,908 4 8	0 1 5	...	...
1267.....	1,24,363	51,000	41,817	72,855	748	.....	...	...	3,629 13 0	21 6 5	3,651 3 5	0 1 5	...	...
1268.....	92,576	1,80,000	74,568	8,803	233	97,520	...	...	5,818 2 0	34 4 11	5,852 6 11	0 1 3	2,504	195 10 0
1269.....	58,084	1,80,000	1,33,651	26,091	5,293	83,213	...	...	11,083 0 0	65 5 8	11,148 5 8	0 1 4	811	67 9 4
1270.....	76,327	1,80,000	84,955	1,616	.....	63,868	...	...	7,048 3 0	41 1 4	7,089 4 4	0 1 4	97	8 1 4
1271.....	95,700	1,68,000	1,21,403	32,634	5,406	.....	...	...	10,419 11 0	62 13 6	10,482 8 6	0 1 5	...	...
1272.....	1,79,064	1,50,000	60,218	12,280	1,215	36,000	548	521	5,806 8 0	31 0 4	5,837 8 4	0 1 5	109	9 10 5
1273.....	1,88,609	36,000	1,11,219	.....	.....	.....	8,486	4,023	9,847 8 0	115 13 8	9,963 5 8	0 1 5	7,873	697 1 5
Total...	11,08,939	10,92,600	8,27,751	2,67,975	18,753	2,80,601	9,034	4,544	70,790 5 0	478 11 0	71,269 0 0	...	11,481	985 11 9
Average..	1,10,893	1,09,260	82,775	26,797	1,857	28,060	902	454	7,079 0 6	47 13 10	7,126 14 4	0 1 5	1,148	98 9 2

TUTICORIN—(Concluded.)

Fasli.	Fired Establishment.	Temporary Establishment.	Hire for destroying spon- taneous Salt, and reward for seizure of smuggling.	Police Guards.	Sadervarid and sun- dries.	Repairs to Salt works.	Total of Columns 15 to 21.	Charges in Column 22 divided on Columns 2 + 4.	Total of Columns 13 + 23, giving actual cost per maund.	Cost per Garce calcu- lated on Column 24.
	16	17	18	19	20	21	22	23	24	25
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1264.....	1,068 0 0	.....	.....	.....	44 2 6	3 12 2	1,115 14 8	0 0 2	0 1 7	11 14 0
1265.....	1,068 0 0	.....	.....	.....	30 12 0	.....	1,106 7 3	0 0 1	0 1 6	11 4 0
1266.....	1,068 0 0	.....	4 0 0	.....	30 12 0	.....	1,102 12 0	0 0 1	0 1 6	11 4 0
1267.....	1,068 0 0	.....	1 0 0	.....	88 10 0	.....	1,157 10 0	0 0 1	0 1 6	11 4 0
1268.....	1,068 0 0	.....	7 0 0	.....	30 0 0	.....	1,300 10 0	0 0 2	0 1 5	10 10 0
1269.....	1,068 0 0	.....	0 6 0	.....	30 0 0	.....	1,165 15 4	0 0 1	0 1 5	10 10 0
1270.....	1,068 0 0	.....	.....	.....	30 0 0	.....	1,106 1 4	0 0 1	0 1 5	10 10 0
1271.....	1,068 0 0	.....	.....	.....	31 0 0	3 0 8	1,102 0 8	0 0 1	0 1 6	11 4 0
1272.....	852 0 0	.....	.....	.....	67 6 8	57 10 5	1,500 11 4	0 0 1	0 1 6	11 4 0
1273.....	1,154 0 0	.....	.....	56 0 0	55 12 2	84 5 4	2,047 2 11	0 0 1	0 1 6	11 4 0
Total.....	10,550 0 0		12 6 0	56 0 0	438 7 4	662 12 5	12,705 5 6			
Average...	1,055 0 0		1 3 9	5 9 7	43 13 6	66 4 5	1,270 8 6	0 0 1	0 1 6	11 2 0

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PALAYACOVIL.

Faslis.	Quantity of Salt in hand at beginning of each Fasli.	SALES.			Quantity ordered to be made.	Quantity received into Store.	Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 8 + 9.	Charges in Column 10, divided on Column 4.	WASTAGE.	
		Home.	Inland.	Foreign.							Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	IN MDS	RS. A. P.
1264.....	34,090	78,000	72,738	18,357	...	...	6,061 6 0	37 14 0	6,099 4 0	0 1 4	.....	...
1265.....	88,471	42,000	78,649	87,487	319	...	6,944 11 0	40 15 0	6,985 10 0	0 1 5	302	26 11 10
1266.....	79,012	54,000	33,472	47,866	67	...	2,947 13 0	17 6 0	2,965 3 0	0 1 5	.....	...
1267.....	64,551	70,800	50,369	11,549	...	...	4,447 13 0	26 4 0	4,474 1 0	0 1 5	.....	...
1268.....	1,03,371	67,200	51,574	45,729	60	...	4,518 7 0	26 10 0	4,545 1 0	0 1 5	3,009	266 6 9
1269.....	1,06,147	84,000	63,321	63,219	246	...	5,573 12 0	32 14 0	5,606 10 0	0 1 5	1,059	93 12 3
1270.....	1,04,944	96,000	54,976	1,18,674	2,291	...	4,782 2 0	28 2 0	4,810 4 0	0 1 5	1,838	162 11 10
1271.....	37,116	1,20,000	96,221	16,405	...	...	8,507 2 0	50 1 0	8,557 3 0	0 1 5	.....	...
1272.....	1,16,932	96,000	46,918	60,335	224	...	4,147 15 0	24 9 0	4,172 5 0	0 1 5	1,573	139 4 5
1273.....	1,01,718	1,02,000	67,110	60,964	1,310	...	5,925 0 0	97 9 0	6,022 9 0	0 1 5	4,301	380 13 1
Total...	8,36,352	8,10,000	6,15,348	5,30,585	4,517	...	53,856 1 0	382 1 0	54,238 2 0	...	12,082	1,069 12 2
Average...	83,636	81,000	61,534	53,058	451	...	5,385 9 8	38 3 3	5,423 13 0	0 1 5	1,208	106 15 7

PALAYACOVIL—(Concluded.)

Faslis.	Fixed Establishment.	Temporary Establishment.	Hire for destroying spontaneous Salt, and reward for detection of smuggling.	Police Guards.	Saderward and sundries.	Repairs to Salt works.	Total of Columns 13 to 19.	Charges in Columns 20, divided on Columns 2 + 4.	Total of Columns 11 + 21, giving actual cost per Maund.	Cost per Garer, calculated on Column 22
	14	15	16	17	18	19	20	21	22	23
	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.
1264.....	840 0 0	...	...	324 0 0	39 9 5	166 8 8	1,370 2 1	0 0 2	0 1 6	11 4 0
1265.....	840 0 0	...	...	324 0 0	61 7 3	973 12 2	2,225 15 3	0 0 3	0 1 8	12 8 0
1266.....	840 0 0	...	...	324 0 0	61 3 7	177 11 4	1,402 14 11	0 0 2	0 1 7	11 14 0
1267.....	840 0 0	...	...	324 0 0	55 8 10	...	1,219 8 10	0 0 2	0 1 7	11 14 0
1268.....	840 0 0	...	...	324 0 0	36 0 0	7 12 2	1,474 2 11	0 0 2	0 1 7	11 14 0
1269.....	840 0 0	...	...	324 0 0	64 1 0	1 8 6	1,323 5 9	0 0 2	0 1 7	11 14 0
1270.....	840 0 0	...	...	324 0 0	41 0 0	609 5 10	1,977 1 8	0 0 2	0 1 7	11 14 0
1271.....	840 0 0	...	...	324 0 0	62 0 0	3,270 5 9	4,496 5 9	0 0 6	0 1 11	14 6 0
1272.....	840 0 0	...	...	424 0 0	37 1 4	2,433 4 8	3,873 10 5	0 0 5	0 1 10	13 12 0
1273.....	1,185 0 0	...	...	564 0 0	64 5 8	1,677 3 8	3,871 6 5	0 0 4	0 1 9	13 2 0
Total...	8,745 0 0	...	...	3,580 0 0	522 5 1	9,317 8 9	28,234 10 0	...	...	...
Average...	874 8 0	...	...	358 0 0	52 3 8	931 12 1	2,323 7 4	0 0 3	0 1 8	12 7 0

COLASAGARAPATAM.

Faslis.	Quantity of Salt in hand at beginning of each Fasli.		Quantity ordered to be made.		Quantity received into Store.		SALES.			Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 8+9.	Charges in Column 10, divided on Column 4.
	2	3	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	Home.	Inland.	Foreign.				
1					4		5	6	7	8	9	10	11
1264 ...	8,340	18,000	27,996	10,154	...	...	...	...	...	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1265 ...	26,080	36,000	23,492	17,676	...	...	...	...	...	2,326 12 0	14 9 0	2,341 5 0	0 1 4
1266 ...	31,720	24,000	27,063	30,898	...	...	...	...	...	2,073 1 0	12 4 0	2,085 5 0	0 1 5
1267 ...	27,884	38,400	34,654	25,336	...	...	...	...	...	2,380 12 0	14 0 0	2,394 12 0	0 1 5
1268 ...	37,074	36,000	30,097	26,773	...	...	...	...	...	3,053 4 0	18 0 0	3,071 4 0	0 1 5
1269 ...	38,879	42,000	43,806	20,763	...	...	...	...	...	2,654 11 0	15 10 0	2,670 3 0	0 1 5
1270 ...	22,546	36,000	28,211	20,372	...	...	...	...	...	3,665 3 0	21 10 0	3,686 13 0	0 1 5
1271 ...	30,162	60,000	27,467	27,465	...	...	...	...	...	2,454 10 0	14 8 0	2,469 2 0	0 1 5
1272 ...	30,164	60,000	19,829	39,666	...	...	...	...	...	2,429 8 0	14 5 0	2,443 13 0	0 1 5
1273 ...	9,516	60,000	18,097	21,041	...	...	...	...	...	1,709 12 0	10 1 0	1,713 13 0	0 1 5
Total...	2,62,365	4,10,400	2,80,712	2,40,149	...	...	...	...	...	1,533 13 0	21 10 0	1,555 7 0	0 1 5
Average...	26,236	41,040	28,071	24,014	...	...	...	...	...	24,231 6 0	156 9 0	24,437 15 0	...
										2,428 2 2	15 10 6	2,443 12 8	0 1 5

COLASAGARAPATAM.—(Concluded.)

Faslis.	WASTAGE.		Fixed Estab- lishment.	Tempo- rary Es- tablish- ment.	Hire for destroying spontaneous Salt, and reward for detection of smuggling.	Police Guards.	Saderward and sun- dries.	Repairs to Salt works.	Total of Columns 13 to 19.	Charges in Column 20 divid- ed on Columns 2+4	Total of Columns 11+21, giving actual cost per Maund.		Cost per Garge calculated on Co- lumn 22.	
	Quan- tity.	Value.									21	22		23
1264 ...	101	8 6 8	534 0 0	...	...	261 0 0	52 5 1	...	855 11 9	0 0 4	0 1 8	12 8 0		
1265 ...	177	15 10 9	534 0 0	...	...	261 0 0	32 7 9	...	843 2 6	0 0 3	0 1 8	12 8 0		
1266 ...	...	...	534 0 0	...	...	261 0 0	32 6 7	...	827 6 7	0 0 3	0 1 8	12 8 0		
1267 ...	128	11 5 4	534 0 0	...	...	261 0 0	63 1 8	1 12 0	871 3 0	0 0 3	0 1 8	12 8 0		
1268 ...	1,519	134 7 11	534 0 0	...	...	261 0 0	24 0 0	...	953 7 11	0 0 3	0 1 8	12 8 0		
1269 ...	656	58 1 4	534 0 0	...	...	261 0 0	24 0 0	...	877 1 4	0 0 2	0 1 7	11 14 0		
1270 ...	196	17 5 8	534 0 0	...	...	261 0 0	47 5 7	2 14 0	862 9 3	0 0 3	0 1 8	12 8 0		
1271 ...	...	...	534 0 0	...	...	261 0 0	63 4 1	...	858 4 1	0 0 3	0 1 8	12 8 0		
1272 ...	812	71 14 4	534 0 0	...	...	402 0 0	58 2 9	...	1,066 1 1	0 0 4	0 1 9	13 2 0		
1273 ...	267	23 10 3	956 8 0	...	...	504 0 0	50 0 1	281 5 6	1,815 7 10	0 1 1	0 2 6	18 12 0		
Total...	3,856	340 14 3	5,762 8 0	...	...	2,994 0 0	447 1 7	285 15 6	9,830 7 4	...	...	...		
Average...	385	34 1 5	576 4 0	...	...	299 6 4	44 11 4	28 9 6	983 0 8	0 0 4	0 1 9	13 2 0		

STATEMENT C showing the details of the cost of manufacture of Salt in the Northern Range of Salt pans in the Tinnevely District during Fasli 1273.

Divisions.	Quantity of Salt in hand at beginning of Fasli.	Quantity ordered to be made.	Quantity received into store.	Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 5+6.	Charges in Column 7 divided on Column 4.	WASTAGE.		Fixed Establishment.	Hire for destroying spontaneous Salt.
								Quantity.	Value.		
1	2	3	4	5	6	7	8	9	10	11	12
	L. MDS.	I. MDS.	I. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	L. MDS.	RS. A. P.	RS. A. P.	RS. A. P.
Vypaur ...	1,52,805	60,000	1,13,760	9,994 5 0	117 11 1	10,112 0 1	0 1 5	606	53 10 6	1,031 8 0	85 4 8
Munjencolum ...	3,60,768	36,000	1,15,264	10,132 9 0	102 10 0	10,236 3 0	0 1 5	2,493	260 9 3	1,091 8 0	... ..
Arsady ...	1,10,133	60,000	93,952	8,141 4 0	104 4 7	8,245 8 7	0 1 5	1,042	92 4 2	1,193 0 0	... ..
Tuticorin ...	1,88,609	36,000	1,11,219	9,847 8 0	115 13 8	9,963 5 8	0 1 5	7,873	697 1 5	1,154 0 0	... ..

STATEMENT C showing the details of the cost of manufacture of Salt &c.—(Concluded.)

Districts.	Police Guards.	Saderwarid.	Sundries.	Repairs to Salt works.	Total of Columns 10 to 16.	Charges in Column 17 divided on Columns 2+4.	Total of Columns 8+18 giving actual cost per Maund.	Cost per Garce calculated on Column 19.	Total of quantity of Salt in hand at beginning of Fasli 1273, and quantity manufactured in Northern range of pans.	Average Annual cost of Deputy Collector and Establishment for Northern pans.	Increase to Column 19 by dividing Column 22 on Column 21.
	13	14	15	16	17	18	19	20	21	22	23
	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.
Vypaur ...	684 0 0	31 3 0	27 8 8	700 0 0	2,562 2 10	0 0 2	0 1 7	11 14 0	12,46,510 Indian Maunds.		
Munjencolum.	564 0 0	31 5 0	5 2 8	1,000 0 0	2,952 8 11	0 0 1	0 1 6	11 4 0			
Arsady ...	540 0 0	43 5 6	6 14 1	1,360 15 10	3,236 7 7	0 0 3	0 1 8	12 8 0			
Tuticorin ...	56 0 0	33 4 2	22 8 0	84 5 4	2,047 2 11	0 0 1	0 1 6	11 4 0			
									21	22	23
									3,470' 8" 0 0 0 0		

Statement D showing the details of the cost of manufacture of Salt in the Southern Range of Salt pans in the Tinnevely District during Fasli 1273.

Divisions.	Quantity of Salt in hand at the beginning of the Fasli.	Quantity ordered to be made.	Quantity received into Store.	Cudivaram on quantity received into Store.	Cost of storing.	Total of Columns 5+6.	Charges in Column 7 divided on Column 4.	WASTAGE.		Fixed Establishment.	Hire for destroying spontaneous Salt.
								Quantity.	Value.		
1	2	3	4	5	6	7	8	9	10	11	12
	IN. MDS.	IN. MDS.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	IN. MDS.	RS. A. P.	RS. A. P.	RS. A. P.
Palayacoil	1,01,718	1,02,000	67,110	5,925 0 0	97 9 0	6,022 9 0	0 1 5	4,301	380 13 1	1,185 0 0	.....
Coilpatam	1,35,306	1,50,000	1,25,149	11,013 2 0	181 6 0	11,194 8 0	0 1 5	595	52 10 11	1,499 0 0	.....
Colasagarapatam	9,516	60,000	18,097	1,533 13 0	21 10 0	1,555 7 0	0 1 5	267	23 10 3	956 8 0	.....

Statement D showing the details of the cost of manufacture of Salt in the Southern Range of Salt pans, &c.--(Concluded).

Divisions.	Police Guards.	Saderwarid.	Sundries.	Repairs to Salt work.	Total of Columns 10 to 16.	Charges in Column 17 divided on Column 2+4.	Total of Columns 8+18, giving actual cost per Mound.	Cost per Garce calculated on Column 19.	Total of quantity in hand at beginning of Fasli 1273, and quantity received into Store in Southern Range of pans.	Average Annual cost of Deputy Collector and Establishment for Southern pans.	Increase to Column 19 by dividing Column 22 on Column 21.
12	13	14	15	16	17	18	19	20	21	22	23
	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.
Palayacoil	564 0 0	42 0 0	22 5 8	1,677 3 8	3,871 6 5	0 0 4	0 1 9	13 2 0	4,56,898 In. Mds.	RS. A. P.	2,022 0 0
Coilpatam	852 0 0	49 10 5	39 0 4	566 10 9	3,059 0 5	0 0 2	0 1 7	11 14 0			
Colasagarapatam.	504 0 0	25 14 0	24 2 1	8 5 6	1,815 7 10	0 1 1	0 2 6	18 12 0			

13. Like most of the Districts in which Salt is manufactured, Tinnevely possesses hardly any roads to and along the Coast. There are at present but two roads completed in this District, one called the Trunk Cotton Road No. 5, of sixty-four miles in length, commencing at Strivilliputtur and terminating at Tuticorin. The cost of making this road was Rupees 1,89,877, and Rupees 61,964 have been expended on it during the last ten years for repairs. The other is the Great Military Road No. 4, commencing from the border of the Madura District, and terminating at the border of the Travancore Province at Arambaly. This road is 104 miles in length. Rupees 1,89,412 have been expended on it during the last ten years. It is in pretty good order.

14. There are a few small lines, one to Cortallum from Palamcottah, and one from Palamcottah to within eight miles of Trichendoor, the favorite sanatoria of the District, and a road from Strivilliputtur to road No. 4. The road to Tenkarai from Palamcottah is under construction, but it reaches only half way at present, and except the Cotton road there is really no road to the Coast. The difficulty of travelling from one part of the District to another can only be judged of by those who have experienced it. Unbridged streams are really one of the smallest evils. Over many parts of the country through which I have passed, and which the maps show possess roads, I really could find nothing which could justify the use of the term. Wide zaharas of black cotton soil, or red sand, the latter called Terais, separate one part of the District from another and here and there a track of a bandy is seen. There was nothing to distinguish the road. I was informed that Mr. E. B. Thomas took great pains to plant trees along certain lines and to lay out roads; but the trees have been cut down, and the road ploughed up. I saw, in parts of the country I passed over, water channels carried across the roads, and mud dug out of fields thrown on the roads, and visible encroachments being made—the sides of the road being united to the adjoining fields. Unless a greater interest is shown in keeping up the roads, the people will destroy them; while with a little trouble and pains, the country may, by the help of the people, be greatly opened up and improved. In going from Arasady to Tuticorin, and again from Tuticorin to Palayacoil, I was in danger of losing my horse. Two jungle streams cross the road at about three and seven miles from Tuticorin. In the latter place, the stream is known as the Muddagherry river. An inverted tunnel has been built across the Muddagherry, but it was destroyed after the first rains, and it is with the greatest danger and difficulty, after a brisk shower, that a horse crosses this slough. I saw a horse struggling over, and never expected to see it get through. Though the stream was only a few yards broad it took twenty minutes to get the horse over, and he was up to his belly in mud, and was often completely covered. He could hardly manage to flounder out, and was obliged to rest several times. It was a wonder he was extracted out of the bog, and this is on the High Road No. 21, from Tuticorin to Trichendoor and close to the Palayacoil pans. There is no road from Tuticorin to Palamcottah, though I hear one is in course of being made. The labour in bringing produce to the Coast in this District is very great, and cart-hire is 25 per cent. higher in it than in any other District. Of the Muddagherry river, Mr. Levinge writes in his Report of the 13th October 1859, No. 425, paragraph 15: "Palayacoil is distant ten miles from Tuticorin, with a horrible river, called the 'Muddagiriar,' between the two places, the bed of which is sticky mud without a bottom, and a grievous place to pass."

15. Approaches have been completed to some of the platforms, and these are in good order, and offer a striking contrast to the roads through the District; but that to the old Vypaur pans needs to be completed to the platform if the station be retained. It stops short at the corner of the pans, and leaves the worst part of the approach, that near the platform, in its primitive unapproachable state, a living bog. These approaches are too narrow. Those to the south need repairing.

16. The inland sales in this District, though for a few years they fell off, have of late years risen again. This is owing to the good cotton road by which cotton is brought into the District from Madura and other Districts, and Salt taken back. The inland sales last year exceed those of any former years, and those during the latter half of the period, shown below, more than double the sales during the former half of the same period.

Inland sales.		
Fasli.	In.	Mds.
1264	29,698	
1265	22,235	
1266	28,541	
1267	16,509	
1268	16,304	
	—	1,13,287
1269	23,640	
1270	64,651	
1271	50,413	
1272	34,994	
1273	71,661	
	—	2,45,359
		—
		1,32,072

17. The amounts expended during the last ten years in Tinnevely, on communications and Bridges is given below. They amount to 1½ per cent. of the land revenue during the same periods and to 8½ per cent. of the Salt revenue.

Sums expended on Communications and Bridges in the Tinnevely District during the ten years from 1854 to 1863-64.

Years.	New Works.			Repairs.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1854	...	...	...	...	...	...	14,951	8	7
1855	...	...	...	...	...	...	21,702	1	0
1856-57... ..	...	...	...	...	...	...	66,518	1	2
1857-58... ..	8,004	3	1	4,783	12	8	12,787	15	9
1858-59... ..	6,382	14	1	25,333	4	3	31,716	2	4
1859-60... ..	1,333	9	9	12,251	10	8	13,585	4	5
1860-61... ..	534	8	5	19,394	3	1	19,928	11	6
1861-62... ..	33,847	0	7	42,754	1	6	76,601	2	1
1862-63... ..	9,459	5	9	50,079	8	11	59,538	14	8
1863-64... ..	5,897	6	5	58,533	7	2	64,430	13	7
Total...	65,459	0	1	2,13,130	0	3	3,81,760	11	1

18. There were, at the date of my visit, in store in this District, 12,88,192 Indian Maunds, or 10,735 Garces of Salt. The average sales, taking the sales of the last ten years, amount to 3,81,723 Indian Maunds, or 3,181 Garce per year; or taking the average of the last three years, they amount to 3,93,640 Indian Maunds, or 3,280½ Garces a year. The quantity of Salt in store therefore, amounts to 3½ years' consumption on the first average, and to 3¼ years' consumption on the second average.

19. This is too large a quantity, and means should be taken to have only two years' supply in hand at the principal stations noted in the margin, and eighteen months' supply in the other stations of the District.

Arasady
Coilpatam.

20. The excess of Salt is wholly in the northern stations; the supply in the southern stores is just sufficient to meet the demand.

21. I have seen no Salt in this District which can be called superior. It is of different qualities; but almost all is inferior in color and quality. The Salt is made from water drawn from wells; the wells are usually emptied at each drawing, and the water never remains longer than eight days in the beds, the quantities introduced being from six to three inches in depth. There are no evaporating beds. Such a process cannot secure good Salt.

22. If brine cannot be secured, the water should be repeatedly renewed, and should remain a longer period in the beds.

23. Greater care is necessary in scraping, drying, and storing the Salt to prevent its discoloration. The crust of the pan should not be broken in scraping. The Salt when put out to dry should be protected from the dust; and in storing, it should be placed on prepared ground, and clean instruments and hands used in storing.

24. The Salt beds in this District are all of a uniform size, 25 feet by 16, and have been well laid out in a compact, well-planned form, in the front of, or vicinity of the platforms. All the pans and platforms are well hedged in. This has been done without any difficulty or expense to the Government.

25. The platforms are large and spacious, but are not as well kept as they should be. The heaps are formed in the shape of a parallelogram, and are cased in mud. The pitch of the heaps is not sufficiently high, and in consequence they suffer much from rain.

26. The salt in this District is both received into store and sold by weight, Colonel Orr's machine being in use.

27. It appears to me that seven stations are too many for this District, especially as these stations are now located. There are three stations to the north of Tuticorin, and three to the south of it, and one at Tuticorin, being seven stations in the space of fifty-four miles, with forty-five miles of the sea board without any station at all. The number of days it has been necessary to close neighbouring stores, in order that the Salt which had accumulated at some of the stores might be got rid of, is given below.

STATEMENT showing the time that one Salt station has been closed to force the sales at another in the Northern Range of the Tinnevely District, during the five years from Fasli 1269 to 1273.

Names of Salt Pans.	Faslis.	Dates in which no sales were conducted.	Time.
			Y. M. D.
Old Vypaur ...	1269	From 1st July to 30th September 1859	0 3 0
		From 1st January to 30th June 1860	0 6 0
	1270	From 1st July to 23rd September 1860	0 2 23
		From 1st March to 30th June 1861	0 4 0
	1271	From 1st July to 31st August 1861	0 2 0
	1272	From 1st July to 29th September 1862	0 2 29
	1273	From 8th February to 30th June 1863	0 4 21
		From 1st July 1863 to 30th June 1864	1 0 0
		Total...	3 1 13
Kotel Vypaur .	1269	From 1st July 1859 to 30th June 1860	1 0 0
	1270	From 1st July 1860 to 30th June 1861	1 0 0
	1271	From 1st July 1861 to 30th June 1862	1 0 0
	1272	From 1st July 1862 to 25th February 1863	0 7 25
	1273	From 19th September to 13th November 1863	0 1 25
		Total...	3 9 20
Mangungulum .	1269	From 11th December 1859 to 10th May 1860	0 5 0
	1270	From 11th October 1860 to 20th February 1861	0 4 10
	1271	From 10th April to 6th June 1862	0 1 28
	1272	From 1st October 1862 to 7th February 1863	0 4 7
	1273	...	...
		Total...	1 3 15
Arasady ...	1269	From 3rd August to 30th December 1859	0 4 28
	1270	From 1st November 1860 to 19th February 1861	0 3 19
	1271	From 7th August to 3rd November 1861	0 2 27
	1272	From 18th March to 3rd June 1862	0 2 17
	1273	From 22nd February to 30th June 1863	0 4 7
		From 1st July to 21st October 1863	0 3 21
		Total...	1 9 29
Tuticorin Mo- hoofed Pans.	1269	From 26th November 1859 to 23rd May 1860	0 5 28
	1270	From 1st September 1860 to 25th June 1861	0 9 25
	1271	From 9th February to 6th April 1862	0 1 26
	1272	...	...
	1273	...	...
		Total...	1 5 19
Tuticorin Cara- padoo Pans.	1269	From 1st July 1859 to 30th June 1860	1 0 0
	1270	From 1st July 1860 to 30th June 1861	1 0 0
	1271	From 1st July 1861 to 30th June 1862	1 0 0
	1272	From 1st July 1862 to 25th May 1863	0 10 25
	1273	...	...
		Total...	3 10 25

18

8

from Arasady. The Salt here is pretty good.

37. The new pans at Tuticorin are not available to inland or local purchasers. They can only be got at by going a circuit of three miles from the town, or by going through a heavy swamp. The pans are only half a mile from the town as the crow flies, and had a bridge been built, and a roadway made from the town, they might probably have been much used by bandies bringing cotton into Tuticorin; but instead of adopting this plan, a road has been taken round some three miles, and the pans are useless to the great bulk of bandymen coming to the town from the north, from whence the Cotton is chiefly drawn, and who would have to make a journey of three miles to the pans, and another of three miles back to the town, before they start on their return journey; whereas they now go to Arasady.

38. The pans of Palayacoil are not much frequented. They too are badly situated. A few large villages in the neighbourhood get their Salt from this place, but its sales are on the whole small.

39. The existing pans of Coilpatam, Palayacoil, and Colasagarapatam are sufficient to meet the present demand, and if well worked would in ordinary seasons supply a sufficiency of Salt to keep in hand a stock to meet any unforeseen accident arising from bad season, or extraordinary drain.

40. To increase our stores in this direction, by adding to them Trichendoor, would only, if Trichendoor can make the large quantity of Salt its capacity is gauged at, produce a glut in the market, and bring about the result seen at the north of the District—of a large stock of Salt equal to several years' supply lying in hand, which cannot be got rid of.

41. And if, in consequence of the glut in the market, we were to close Colasagarapatam, we should aggravate the evil which I have pointed out in paragraph 27; we should increase the distance by six miles between our last Salt station and the Travancore border, unless the Viziapatty and Cootangoly pans are re-opened.

42. There is further, nothing in the position, importance, or trade of Trichendoor which calls for, or suggests, the measure so strongly advocated, of opening Salt pans there.

43. It is a very ordinary town, in fact, not larger than many villages. Its population is composed of only 4,770 souls. There are many towns in the interior much larger; for instance, Alvar Tinnevelly, Streveigoontum, and Streevillipootoor, &c.

44. The feasts are only twice in the year; and people coming to feasts are not those who would care to be encumbered with cart-loads of Salt. There is but one road to Trichendoor, and part of it is a heavy sandy tract.

45. It is a place of so little importance that there is no post to it, though a Deputy Collector resides there, and no stamps are permitted to be sold there, so that the inhabitants have to travel six miles to post their letters or purchase stamps. It is chiefly inhabited by the servants of the Pagoda. I cannot learn why the Salt store of Trichendoor was closed in 1825; but it was closed with Viziapatty, Palayacoil and Munjencolum, the four places in the District where the worst Salt is made, where the pans are most inaccessible, and the sales slackest.

46. Mr. Levinge writes of the proposal to open this station:—"Trichendoor is at present a Cusbah station, but under the new arrangements of Talooks it cannot remain so, as it is inconveniently situated on the sea coast, and it has no trade whatever; its only importance is derived from the Pagoda, which has a Government grant of Rupees 17,815 per annum, besides large endowments made by the Hindoo Community, the town being on the sea-shore, and on its land side being surrounded by nearly barren sand, has to import all the provisions required for the temple expenditure, and the large population depending on it; nearly the whole comes into the town by the road marked No. 12 in the map. No. 14, road as far as Satancolum, and No. 15, as far as the river, are impassable for loaded wheeled conveyances, as they lead over barren and deep sand drifts, and the whole of the country to the west of Trichendoor and east of a straight line drawn from Aiwar Tinnevelly to Satancolum is the same impracticable waste of sand; to make roads

"from the west or south into Trichendoor, would be exceedingly expensive, and to keep them open also would be attended with great expense, on account of the drifting of the sands during the strong land winds."

"Road No. 12 is good as far as Cooroomboor, it requires making for about two miles as far as Nulloor; from that to Aroomooganery, the Coilpatam Salt pan, is the portion of road alluded to in paragraph 2, which has been allowed to go out of repair; from Cooroomboor to Trichendoor is sand and mud, there is no road material whatever, and it would be very expensive to make that part a good road."

"Loaded bandies entering Trichendoor after discharging their loads have nothing to receive there; the empty bandies are easily taken up. No. 21 to Aroomooganery, where they take in their Salt and return into No. 12 at Nulloor; the round this obliges them to take does not impose more than an extra two miles' distance on them, which cannot much add to their expenses."

"Salt for the supply of the Talook of Nangunery to the west of the sand hills, is supplied from Aroomooganery by road No. 12; and even were pans opened at Trichendoor, the Salt traders of that Taluk would have to reach them by No. 12, unless an expensive road was made across the hills."

"The Salt pan at Aroomooganery is well situated, as it is close to the port of Coilpatam, which has a large population and Export and Import trade, and return bandies take Salt easily into the interior; besides, it and the pan at Palayacoil are in direct lines with the populous villages along the Tambrapoonney."

47. I now proceed to review each station in order, commencing with the most northern one at Vypaur.

48. The Vypaur pans are situated at the edge of a large swamp on the north of the river Vypaur, and east of the Kullar Estuary. There are no less than 3,215 pans at this station. They have lately been increased by 1,000, which appears to me to have been an unnecessary measure.

49. The Salt made here finds no sale. There is Salt in store of four years' manufacture. The store was opened only in 1861, and there were in store at the date of my visit the subjoined quantities of Salt:—

	In.	Mds.	s.	r.
Of 1861, 3 heaps or	4,485	0	0	
" 1862, 86 "	1,03,929	0	0	
" 1863, 67 "	80,400	0	0	
" 1864, 51 "	61,570	0	0	

Making in all 207 heaps, or 2,50,384 0 0

Now, as the average sales at this station do not exceed 46,994 Indian Maunds, exclusive of exports, or 54,934 Indian Maunds, including them, and the highest sales have not exceeded 69,386 Indian Maunds, excluding exports, and 93,386 Indian Maunds, including exports, while the entire sales last year and the year previous were only 35,047 Indian Maunds and 31,066 Indian Maunds respectively, it will be seen there is Salt in store at this station, taking last year's sales, for 7½ years, taking the highest year and largest sales, for 2½ years, the highest year without exports, for 3½ years, and taking the average sales, the stock in hand is equal to 5½ years' supply if we exclude exports, and 4½ years' if we include them. Since this store has been opened the sales have been very small. The Salt made here is not good. It is small-grained and discolored.

50. The heaps were generally well covered; but they were not well formed; they were not pitched sufficiently high and had not a sufficient slope.

51. The heaps are covered at the expense of Government, who pay one-fourth of a Rupee a Garce, or 2½ Rupees a heap. The manufacturers are also paid one Rupee a year for repairing the heaps.

52. The Deputy Collector represented the inconvenience which is felt in consequence of there being no Permanent Advance Fund to meet contingent and immediate expenses. He recommends, and I would beg leave to support his recommendation, that each of the Superintendents

be allowed a Permanent Advance Fund of say, 50 or 100 Rupees to meet the expenses of repairing the heaps, measuring and examining the heaps, repairing the platform or Cutcherry, buying baskets, and laying in a store of palmyra leaves for covering the heaps.

53. He also pointed out, that the Vettyans complained they were not allowed to wear belts, and were made to attend to cutting the Salt, covering the heaps, bringing the weighing machines, and keeping the platform, &c., in order. The Vettyans also complained to me to the same effect.

54. He showed, that the number of Vettyans allowed at each station was insufficient for superintending the manufacture of Salt and helping at the sales, and that it is necessary to have labourers to weigh the Salt at sales. One Vettyan and two Measurers can do little at sales in cutting the Salt, filling, and emptying the baskets, and setting up the machines. If the manufacturers are not to aid in the sales, it will be necessary to increase the number of Measurers and Vettyans at each station.

55. It is customary in this District, if there is a deficiency of more than 4 per cent., to hold all the servants at the station, including Peons and Vettyans, answerable for the excess, and to collect it from them—throwing on the servants the onus of proving that the deficiency arose not from carelessness or fraud, but from unavoidable causes.

56. I do not think this is a safe or good rule. If the wastage arises from carelessness or fraud on the part of the servants, those proved guilty of these faults should be punished; but arbitrarily to hold all the servants of the station, even Peons and Vettyans, responsible for a deficiency which may arise from causes over which they may have not the slightest control, or for which they are not responsible, such as floods and tempests, the badness of the Salt received into store, or careless storage or covering, is not just or politic. Servants so treated will make good by some means or another, the sums they cannot but think they have been unfairly deprived of.

57. There are no roads to this station. A short approach of about three miles has been made to connect it with the sea-coast line; but this approach does not reach the platform; it stops short of it in a swamp, and is so narrow that two bandies cannot travel on it, the consequence is, that it is hardly used, and is covered with grass. The merchants preferring the swamp to the danger and inconvenience of meeting a bandy on the road.

58. If this approach were completed in a proper way, and of sufficient breadth to allow of two bandies passing on it without difficulty to the cotton road, I doubt not the sales here would increase; but isolated as these pans are, and situated in a heavy, boggy, swamp, they are not attractive and are seldom used. The sea-coast line of road is more apparent on the map than on the surface of the earth.

59. There is a large swamp in the vicinity of these pans, where spontaneous Salt is largely produced. With the quantity of Salt in store at this station, I see no advantage in adding to it still further by collecting the spontaneous Salt which, from its hardness and pungency, is not a favorite article with the people. It would be better to destroy this Salt as soon as it forms, if it is not possible to dam out the sea water. Some Salt also forms near the Vypaur; it should be treated in the same way.

60. There is a small thatched building on the platform, which is not in good order, and a newly erected brick and tiled building near the village, in which the treasure is kept, the servants remaining during the day in the building on the platform, and conducting their business there. I think it would be much better if a structure, similar to those used in Madura, were raised at the entrance of the platform, and the guard transferred to the platform instead of being divided as at present. The building near the village could be transferred to the Police or sold.

61. The Salt beds are all surrounded by a fence; and so is the platform.

62. The beds are well laid out, but there are too many. Last year, the quantity of Salt ordered to be made amounted to 18 Indian Maunds each bed, a quantity too small to be remunerative.

63. The weighing machines were in very bad order, exposed to rain and quite rusty. The fine steel-knife edges were covered with rust, and the beds in which they rested were also clogged with rust.

64. I had no means of testing these machines. Each machine, or station at least, should be supplied with a Standard Indian Maund weight.

65. The state of the weather did not allow of my examining any Salt at this station.

66. Six miles south of Vypaur lies, the Salt station of Munjencolum, and about 100 yards beyond it is the closed station of new Vypaur.

67. Munjencolum Station was closed in 1825 with three others, viz., Tuticorin, Trichendoor, and Viziapatty. It was again opened in 1829 but owing to the sales being small, and it not appearing to be required, Mr. Silver in 1856 recommended it should be closed.

68. This recommendation, which appears to me to have been worthy of more consideration than it received, was overruled by Mr. Levinge, who suggested, that the Vypaur station, which had been transferred in 1846 from the north to the south of the river close to Munjencolum, should again be removed to its original place, and Munjencolum retained on the south bank of the river. This was done in 1861.

69. But all these changes and transfers, and closings and re-openings, do not do any good. The sales do not increase. The people do not resort to these transferred a whit more than they did to the original stores, showing most clearly the wisdom of Mr. Silver's recommendation; and it stands to reason he must be right; four stations huddled together in the short distance of 20 miles, without communications, among a spare population, must be too many. It would not pay the manufacturers with their 1,600 beds to make the Salt that is annually purchased at these stores. If a remunerative quantity of Salt be ordered, our stores get overstocked with a stock of old Salt which wastes away and gets so bad that it is difficult to induce people to buy it.

70. Munjencolum is not far from the port of Chippicolum; but the Salt station is too far inland, and Chippicolum is too insignificant a port to make it an easy matter to ship Salt for export from this part of the country. The store is four miles from the beach. There is no road; but a heavy sandy tract, by which the Salt is carried, and there are but few boats to be had at the port, which, if taken up by the mercantile firm located at Chippicolum, leaves the Salt shipper no alternative but to wait till they are no longer required.

71. The Salt made here is inferior, and there are no less than 252 heaps of Salt in store at Munjencolum, and 149 at new Vypaur, making a total of 301 heaps, or 3,60,923 Indian Maunds; while the average sales do not exceed 43,042 Indian Maunds a year, including shipments. The average Home sales are 31,428 Indian Maunds, and the inland sales average 10,462 Indian Maunds a year. In order to get off the Salt at this store, the favorite station of Arasady was obliged to be closed.

72. Munjencolum lies between two streams, and there are no roads leading from it to the interior. It is proposed to connect Munjencolum with the cotton road, at an estimated cost of Rupees 77,030. I think this station might be closed with great advantage. There is an approach of 1½ mile from the platform to the village of Colattoor. This is in pretty good order; but it is too narrow for two carts, and is therefore not much used by the people who drive their carts below the road.

73. There is a small hut on the platform used as a Cutcherry, and one in the village, falling to pieces, used as a Treasury. I think if the place is to be retained, a building, similar to those in use at Madura, should be added to the platform.

74. The platform is in fair order, the beds well laid out and fenced in. The Machines were exposed, and I could not test them at this place. The Tahsildar had been requested to

send me out 3,500 Rupees for the purpose, but declined doing so without the order of the Collector, or the Deputy Collector, to obtain which would have detained me some days at this place.

75. Arasady is situated at about 10 miles south of Munjencolum.

76. These pans are very compact. There are but 1,595, and they are well worked and produce good Salt and in fair quantities. The whole place is in good order, and can be admirably worked and supervised. There is an excellent tope close to the pans, where traders find shelter, and a good road unites it with the Trunk Cotton Road No. 5, at about three miles from Tuticorin.

77. The sales here are said to be very brisk. The carters after delivering their cotton at Tuticorin come to these pans either along the Cotton Road, or by the track from Tuticorin to Arasady. They prefer the circuit, though 8 miles round, to what is called in this District, Road No. 8, though only 3 miles, for it is a series of sand hills and one or two heavy swamps, in which, if an animal misses the correct path, it is almost sure to meet with serious injury, if it escape with its life.

78. It would be highly advantageous to our Salt trade if a good bridged road could be made from Tuticorin to Arasady direct.

79. There were no sales going on at Arasady at the date of my visit. The store was closed in order to force the sales at Tuticorin and Munjencolum, and so get rid of the Salt which could not otherwise be disposed of at those stations, a most mistaken and injurious policy: forcing and trammeling the course of trade, disregarding the interests of the merchants, and inflicting serious loss on our revenue.

80. I examined the Weighing Machines at Arasady, and found the following results; but as the money by which they were tested did not come till 10 A.M., and there were only two Machines, I determined to examine a Salt heap at Tuticorin.

No. of Machine.	Quantity of Salt weighed.	Quantity found by measurement.		Equivalent of one Garce	Equivalent of one Maund in Rupees.
		Mer.	Mea.		
No. 77...	1	3	6	450	2,832
" 106...	1	3	1	375	3,200

81. There is a newly built Cutcherry on the platform at Arasady; but it is very small, and hardly sufficiently large for the purpose. The money derived from the sales is usually kept in a tumbled-down thatched place in the village about $2\frac{1}{2}$ miles from the platform; but this was in so dangerous a condition that it was found necessary to transfer the cash chest and the guard to the building on the platform. I think it will be advisable to construct a Cutcherry, like the Madura one, at Arasady. It might be raised for about 100 or 200 Rupees.

82. Six miles south of Arasady lies the station of Tuticorin. In its present position, this store is very inaccessible, and is almost useless. Considering the large trade of Tuticorin, the number of bandies that daily come to and leave the town, the different parts of the country from which they come, the small quantities of Salt disposed of at Tuticorin, only 83 Garces in Fasly 1272, was a mystery to me till I saw the station, and found that the trader, if he use it, has to make a circuit of some six miles there and back, or to go over a heavy swamp to get at the store.

83. A bridge across this swamp, which would have cost about 40,000 Rupees, and a road to connect the pans with the town, would have opened the store and enabled the merchants to fill their bandies with Salt before they returned to the villages. But time is of so much importance to bandymen at this part of Tinnevely, and the rates paid by the Cotton dealers for carts are so high, that it is found unremunerative for the drivers to go to the stores and back again. Those

who want Salt prefer to go to Arasady, while others return home with empty carts. Just now, the sales at Tuticorin are large because the Arasady pans are closed, and they can get no Salt without going to Munjencolum or Palayacoil. I do not approve of this closing the pans at Arasady. It is not fair to the people, and is in fact only increasing the weight of the monopoly; for the consumer must make good to the bandy-man what he loses by the time consumed in going to the Tuticorin store. Everything is so dear at Tuticorin and the neighbourhood, that it is hard to increase the price of this important necessary of life. Owing to the smallness of the sales at Tuticorin it has been found necessary to reduce the manufacture at this place, and the manufacturer who finds he derives no profit from the small quantities of Salt ordered of him, at the usual price paid by us, demands a higher price for his article.

84. The salt at Tuticorin is not good; but the store is in excellent order, the heaps well covered, the beds admirably laid out, and the whole well fenced.

85. In 1862 there was a heavy gale and high floods which destroyed large quantities of Salt. The heaps in store, of 1861 and 1862, are very much sunk, and the one I examined was besides greatly corroded and destroyed. I examined the heap with five machines, and the result is given below as well as the result of my examination of the machines:—

Number of Machine.	Quantity of Salt weighed.	Quantity found by measurements.		Equivalent of one Garce.		Equivalent of one In. Md in Rupees.
		In. Mds.	Mer.	Mea.	Mer.	
No. 83 ...	6	17	6	355	...	Rs. 3,350
" 77 ...	6	18	6	375	...	2,980
" 106 ...	6	16	0	320	...	3,276
" 98 ...	6	19	1	382	4	3,300
" 114 ...	6	18	6	375	...	3,260

Results of the examination of a heap of Salt at Tuticorin.

Fasli of manufacture.	Number of the heap examined.	Quantity originally stored.	Quantity found on examination.	Wastage.	Per centage.
		In. Mds.	In. Mds.	In. Mds.	
1270	No. 36	1,200	1,164	36	3

86. The difference between the machines was very slight, and taking the five, they gave an average out-turn of three Mercals to the Maund, or 360 Mercals to the Garce. The Salt was heavy, and this I suppose would be its correct weight.

87. A party at Tuticorin had applied for 1,000 Garces of Salt for shipment to Travancore; his application was refused, and he was told he could only have 200 Garces at Tuticorin, and 800 at Munjencolum. Subsequently, in making a fresh application he was allowed to take 500 Garces from Tuticorin. The expense to Government of shipping the Salt at Munjencolum is Rupees 13-3-2 a Garce, while at Tuticorin it is estimated to be only Rupees 7-8-8 a Garce. At the time of the application there were in store at Tuticorin no less than 2,110 Garces, of which

200 Garces were of 1861			
980	"	"	1862
620	"	"	1863 and
310	"	"	1864

88. The loss to the Merchant by the Collector's proposed change was greater than it would be to Government, and he declined to take the Salt unless the whole was given him at Tuticorin, while the Deputy Collector considered he was precluded by the Collector's orders from giving him any unless he acceded entirely to his terms.

89. The Deputy Collectors in this District are not allowed to grant salt for export without applying to the Collector. The doing so is so much a matter of detail, and the applications for Salt at any port of shipment should be granted or refused simply with reference to the quantity of salt in store at that station and the usual sale requirements, that I can see no difficulty in determining the question, and no reason for a reference to the Collector, especially as an early reply must be of great importance to the shipper or contractor.

90. The Deputy Collector should be entirely free in all details and all subordinate appointments, simply reporting what he has done to the Collector, who should only interfere when absolutely necessary.

91. The quantity of Salt ordered to be manufactured, the quantities allowed to be exported, the transfer and dismissal of all servants inferior to the Superintendents, the petty repairs to the platforms, &c., should all be determined and done by the Deputy Collector, reporting his proceedings in due course to the Collector.

92. The station of Palayacoil lies about ten miles south of Tuticorin. It is badly located. It lies between the Muddagery river, a living bog on the north, and the mouth of the Nalayadi river on the south.

93. The sales at this place average about 53,509 Indian Maunds a year; but they are kept up by closing the pans at the south. It would be difficult, if not impossible, to reach Palayacoil directly from Tuticorin in the wet weather, or after a heavy rain. There is a large piece of water near Tuticorin which floods a large portion of the tract between the two places, and the Muddagery river is almost impassable from the boggy nature of its soil. Near Palayacoil an inverted arch has been thrown across the river along the ordinary bandy track, but it has been breached, and is now almost worse than useless.

94. The Salt made here is not good, being small grained and discolored. The heaps were in fair order, and the platform well kept and protected. The pans are laid out in good order, and surrounded by a hedge. The Machines were sadly neglected and out of order.

95. At seven miles south of Palayacoil is the station of Coilpatam. This is the chief station in the District. It is much frequented and liked. Though there is but one road to it, it is not difficult of access, and there are many large and flourishing villages and towns in the neighbourhood. The Salt here is very unequal. The old Salt is far from good, but last year's manufacture is a fair article. The approach to the pans is too narrow, and from the village the pans can only be approached through water. A road should be made to join the village with the pans, and the water bridged.

96. The Superintendent does not understand his work. He was originally a Vernacular Clerk in the Collector's Office, and is utterly at sea in the pans. He appeared to me to have no control over his subordinates, and to be listless and careless. It is a pity the most important and principal station in the District should be committed to one so wholly unfit. I had ordered the Machines to be sent to this station that I might examine some Salt; but out of five there was only one Machine that could be worked. The thumb screws of all the rest were useless; the screws had been changed, and in some cases driven in by force; in others cloth had been wrapped round them to enable them to catch; but in both cases they could be moved and got out only by the aid of a blacksmith, and it was impossible to fit more than one Machine with them. The Machines were further in a filthy state, the knife edges all rusted, and their sockets filled with rust.

97. I found any one, manufacturers, Vettians, or any one else, turned the screws as they pleased. It was no wonder they were destroyed. After waiting till 9 o'clock, and finding it was impossible to get the Machines to work, I abandoned the hope of weighing any Salt at this station.

98. I believe the Superintendent was considered an able and efficient Officer in the office he permanently held. He might be returned to it, and a fitter man appointed in his stead.

99. At about six miles south of Coilpatam is the Pagoda village of Trichendoor. Salt was once made here, and there are the remains of the platform to be seen. The pans at Coilpatam might be, I think, largely increased, and if the additional pans that can be opened, and those now in existence, be steadily and well worked, I see no necessity whatever for re-opening the pans at Trichendoor.

100. Coilpatam, with the aid of Colasagarapatam, should be able with ease to meet all the wants of the country south of Tuticorin and north of Vizianpathy, where there certainly should be a Salt station, or our people will resort to Tamaracolum in the Travancore country, for their Salt. Tamaracolum is only twenty-six miles from Vizianpathy, while this place is twenty-four miles distant from Colasagarapatam.

101. The average sales at Coilpatam are 83,863 Indian Maunds a year, while the average annual receipts of salt into store are 1,00,914 Indian Maunds. The sales are gradually increasing here, and would be large were it not for that reprehensible practice of closing one store to help the neighbouring store at Palayacoil to get rid of its surplus and otherwise unsaleable stock. The Deputy Collector should make it his earnest and chief duty to see the stock of Salt at this place largely increased, and I feel assured that if he does so, there will never be any complaint of a want of Salt at Coilpatam.

102. When there is a good stock in hand, the store at Colasagarapatam might be closed and perhaps eventually Palayacoil.

103. Eight miles to the south of Trichendoor is the Salt station and port of Colasagarapatam. The trade here is not very large though a few ships are built at the port.

104. The town is a large one and there are one or two merchants of some wealth residing in it, who trade with Bengal, Bombay, Ceylon, and the Western Coast.

105. The Salt at this place is pretty good, but it is made in very small quantities. The pans are surrounded by fresh water streams. The water from a large swamp has been turned in on these pans on the south side, and is constantly breaching the bund in that direction and filtering through it, and injuring the Salt. Some steps might, I think, be taken to turn this water from off the pans. It is necessary also that a sluice should be built on the eastern side to let in the water from which the Salt is manufactured. At present the water is introduced by a cutting in the bank, and when the freshes come down the beds get seriously injured with silt and fresh water.

106. The quantity of Salt made in this place amounts to 28,071 Indian Maunds a year, and its sales on an average of ten years to 24,014 Indian Maunds a year, as shown by the accounts attached to paragraph 12 of this Report. The sales were closed when I visited the station, in order to allow the salt to accumulate to a year and a half's supply.

107. The pans here cannot be increased from the quantity of fresh water surrounding them. The only feasible plan for increasing the beds is by turning the course of the river Oopaur; but this is an experiment both costly and uncertain in its issue. The cost alone of the experiment prevents its being tried.

108. There are no roads to Colasagarapatam; but roads should be made; and I doubt not that they could be made though there are heavy sand drifts in the way; but there is good soil in the neighbourhood, and the numerous villages in the interior and on the coast, trading with the port, and obtaining their supply of Salt from this place, demand this concession of right. At least a road should be made to Palamcottah, and another to connect it via Manad and Satancolum to road No. 4 at Nangunacherry. There is said to be a road in this direction but it is one more in name than reality.

109. I measured some Salt at this station; but the arrangements made were very bad, and it took me about three hours to measure each heap, though there were five machines in use and

nine men employed on each machine. The results of the examination of the heaps, as well as of the experiments made with the machines are given below :—

Experiments made with weighing machines at Colasagarapatam.

Number of machines.	Quantity of salt weighed.	Quantity found by measurement.		Equivalent of one Garce.		Equivalent of one Indian Maund in Rupees.
		Mercals.	Measures.	Mercals.	Measures.	
No. 81	6	18	3½	368	6	3,000
" 82	6	18	7½	378	6	3,700
" 95	6	18	6	375	0	2,950
" 97	6	18	7½	378	6	3,200
" 113	6	18	6½	376	2	3,450

Results of the examination of two heaps of Salt at Colasagarapatam.

Fasli of manufacture.	Number of the heaps examined.	Quantity originally stored.	Quantity found on examination.	Excess.	Per Centage.
1273	No. 13	In. Mds. 1,200	In. Mds. 1,242	In. Mds. 42	3½
1273	" 17	1,200	1,270½	70½	5½

110. The Superintendent here had been a Clerk in the office of the Salt Deputy Collector and before that in the Collector's office.

111. He may have been an efficient Clerk ; he is anything but an efficient Superintendent.

112. It will be seen from the out-turn of the two heaps examined by me, as shown above, that in both there was a large excess, and I fear that in the storage in this District, Salt is systematically stored in excess.

113. With a Deputy Collector residing at Head Quarters so near as eight miles from Colasagarapatam, it might be expected that this irregularity of excessive storage would have been corrected, especially as the Salt was taken into store not by measurement but by weight. But the Deputy Collector at Trichendoor is charged with other duties besides those of the Salt, and however speciously and cleverly it may be laid down on paper and in theory, that an Officer, living near a Salt station, though in charge of other duties, can overlook that station more effectually and efficiently than an Officer living at a distant charged simply with the administration of the Salt, I would appeal to facts and experience as most clearly establishing the contrary. Wherever the time and attention of a Deputy Collector are diverted by other duties from exclusive attention to the improvement of the administration of the Salt Department, there it will be found that the administration instead of improving retrogrades. It is true, that efforts have of late been made to introduce into the Department a superior order of servants ; but this desired end has not yet by any means been attained. The Officers that I met with in the Salt Department, especially in this District, are ignorant of their duties, negligent, and inefficient. Out of three Superintendents, two had been Clerks or Accountants or Moonshies, and one was listless and utterly ignorant and careless of his work. He is, I believe, a clever Accountant, and was long employed under the Serishtadar ; but he knew nothing of his present work, and appeared to take no interest in it. The Salt at Colasagarapatam was inferior, the heaps were badly made, the machines neglected and ruined, the Salt heaped in excess, the roads and approaches neglected, and the platforms not in very good order ; while, I was told, that the merchants are put under contribution as well as the manufacturers. In fact, things go on there in their primitive disorder.

114. It is said, the duties of a Salt Deputy Collector are light, and cannot employ the whole of his time, and that it is not so much repeated as sudden visits at the Salt station that are needed.

115. The duties of a Salt Deputy Collector are not heavy ; but they are still such as should find him employment all day, and it would do so if he were heartily to set to work to discover and counteract the numberless irregularities and devices of his servants to evade their duty and benefit themselves.

116. It is not enough for a Deputy Collector to swoop down upon a station. His being there will be of no good, unless he has an object in his visit and shows an interest in his work ; moving about among the pans, weighing the Salt, examining into the mode of manufacture, correcting what is faulty in it, endeavouring to remove natural impediments to perfect manufacture, informing himself of the cost of manufacture, watching the conduct of his subordinates, and the practices of the manufacturers and traders. Unless he can devote his time thus heartily and fully to his work, a sudden, short visit, with his mind pre-occupied with some Magisterial case or matter of Revenue detail can be of no earthly use. He will go away as ignorant and uninformed as when he came, and I question whether any visit can be made so suddenly by an Officer, situated as the Salt Deputy Collectors are in this District, without the servants in the Salt stations being in a measure prepared for it. But I would ask, what fruits do we see from this power of sudden visits possessed by the Salt Deputy Collector in this District ? I can discover none. I could not see that the administration of their small charges was in any way superior to the administration in other Districts where the charge is more extensive. I should say it was inferior. Nor was the information they were able to give more complete or more accurate.

117. I believe it is impossible when the time and attention of Deputy Collectors in charge of the salt are divided among a number of duties, various and opposite in their character, that those appertaining to the Salt should receive the attention they require, or that they can be efficiently performed.

118. It is impossible that an Officer with divided responsibilities, such as we find in this District, can look effectively after the Salt. The Salt Department requires the unceasing and undivided attention of the Superior Officer in charge of it ; constant moving about among the pans, the heaps, and the people. The work is disagreeable, and involves much exposure and patient perseverance in order that the numberless petty devices of the servants and manufacturers to defraud the Government or the buyers should be understood and counteracted. Encumbered with other duties of a more engrossing and superior character, it is impossible the Salt should receive the care and attention it requires. Visits are hurried, and work is done superficially. I found many evils existing in this District from the division of the stations among two Officers. The details of the Department, as I stated before, were not properly looked into, and different practices existed in the two divisions. In the one, the Vettyans were treated as Peons, served with belts, and the manufacturers compelled to do their work : in the other they were kept to their work, and complained of being unfairly treated. In the one the covering of the heaps was paid for at 2½ Rupees a heap : in the other at Rupees 1-12-0, although the labour and cost of the work in both parts of the District are the same. In one part of the District, all the servants are held personally responsible, without exception, for wastage beyond a certain amount : in the other, only when it is proved the wastage arose from their carelessness. I believe there are constant appeals to the one or the other of the Deputy Collectors against this practice, and that, because it is not observed in the other division, and a similar out-cry for indulgences granted in one part of the District and not in the other.

119. As long as the two Officers are to be independent Officers, this anomaly of a difference in practice must exist.

120. I cannot myself see the advantage of this division of the Salt Department between two Deputies. It does not, and cannot work well, and must lead to the administration of the Salt being left as of old, in the hands of subordinates, ill selected and ill-looked after.

121. The magisterial duties are rigidly enforced by the immediate local superior and the controlling authorities, and so are the fiscal duties. Delay and neglect in these are immediately noticed and animadverted on, the salt duties are, therefore, made subordinate and eventually are neglected.

122. An efficient Magistrate is a stationary Officer. An efficient Salt Deputy Collector should always be on the move and in the Salt works. Efficiency in both Departments is therefore incompatible, and the Salt considered to be of the least importance is neglected.

123. The Salt Department requires constant and vigilant attention to petty details. An officer charged with Revenue and Magisterial powers has neither the time, the mind, nor inclination to look after them.

124. Besides attending to the manufacture, the scraping, the storing, and the covering, the preservation and sale of the Salt, in all the details of which knowledge, personal interest, and careful supervision are needed, there is much attention needed to devising means for the extension of the sales. There is not one good road from the coast to the interior of the District, except the cotton road at the north. It is of importance something should be done to open up the Coast, its pans and Salt works to the interior, and who so fit to devise this as an Officer in charge of the Salt and Customs? But if he has other duties of importance to attend to, and those necessarily of a stationary character, it is not likely he can or will attend to the opening up of the coast or looking after the roads leading to it.

125. From want of care and supervision, I am told that many cross roads in this District have been obliterated; and I can believe this, for I find some in the course of being destroyed. Some were being gradually removed by the cultivators on either side filching from the road. Some I found were blocked up by material dug from fields being thrown upon them. In one place, I am told of a road which had been opened and planted by the late Mr. E. Thomas having been entirely destroyed, the trees cut down, and the road ploughed over.

126. At about 20 miles in a south-westerly direction is the closed Salt station of Cootan-goly, and 4 miles to the west of it lies the late Salt station of Viziapathy.

127. These places were closed in 1861, because, it was said, the manufacturers did not care to manufacture the small quantity of Salt their pans could produce, and that they would not attend to the instructions issued to them, or make their beds of the regular form and size laid down.

128. From inquiries I made on the spot, it would appear that the resistance of the manufacturers to the orders, was owing to the instigation and ill-advice of the Choukydar, who urged them not to comply with the requisition of the Deputy Collector.

129. The manufacturers petitioned very strongly to be allowed to re-open their pans, and promised to conform to all rules that might be issued for their guidance

130. The villagers in the neighbourhood also petitioned to have the pans re-opened, representing the hardship to which they were subjected in having to travel more than forty miles, not over roads but a roadless country to get their Salt, and that the only way they could get it was by coolies; that the price of this necessary to them was double what it was at the pans, that is, that they have to pay 3 Rupees a Maund for it. I found by inquiry that Rupees 2-12-0 was the market price of a Maund of Salt at Carungolum; while Salt is selling at only Rupee 1-2-0 a few miles off in Tamaracolum belonging to Travancore, and there is a fair road to this place over which bandies can travel.

131. On the grounds of policy and justice, I must strongly urge the re-opening of the pans at Viziapatty and Cootancoly.

132. It is true the manufacture and sales at these places are small as shown in the margin;

	Average.	
	Manufacture.	Sales.
	Ind. Mds.	Ind. Mds.
Viziapatty	8,520	7,944
Cootancoly	12,408	12,312

but if we do not make and sell Salt at them, it will be impossible to prevent our people resorting to illicit practices to obtain their Salt. They will not travel over forty miles over a difficult country to obtain it, or pay the heavy

cost of carriage to transport it over such a country.

133. If we cannot make them a good road on which the Salt can with ease be taken to them, I think we are hardly justified in closing the pans.

134. The people in this part of the country are very poor, and from information received on the spot, as well as from what I could see, the place is becoming desolate.

135. The Salt throughout the District is not good, and I do not see why the Viziapatty Salt should be bad. I visited the spot, and the pans seem capable of producing good Salt if only pains are taken to show the people how to make it.

136. No doubt the place is disliked by the officials. It is out of the way, difficult of access to the favorite parts of the District, and there are few men of wealth or superior position living in the neighbourhood.

137. In conclusion, I desire to acknowledge the great assistance I received from both Mr. Underwood and Ramiah in my tour. Both were anxious to do all in their power to afford me all the information and help I needed.

I have the honor to be,

Sir,

Your most obedient servant,

Madras,
12th June 1865.

Ed. R. H. Lee.

M. H. Lee
Member, Board of Revenue.

Reported to England
11th Novr 1865 No 14 Sept. 1865

Rev = 1865 Oct 27
Pro: of Govt for October.
No. 1844.

From

J. Clarke Esq
Member, H. of Rep.

To W. Huddleston Esq
Acting Secy to Govt.

Dated 12th June }
Sept 7th July } 1865.
Recd.

SD No. 2379 - 22 October

Submitting his
Report on the salt works
of the Trinevelly District.

No 25

Oct 22 1865

No. 2379 - 22 October
Read report from W. Huddleston
Member H. of Rep. on the salt works of the
Trinevelly District.

The above paper contains
W. Clarke Esq's report on the
working of the salt works in
the Coast District. It was
commenced in June 1865
and continues to the present
time. It is a very long
paper, about 100 miles
in length, and is divided
into several parts. The
salt districts from
station to station. The
work is not yet finished
25 miles distant from
the station of the
Trinevelly District and the
distance of the districts from
each other being as shown
below.

Vol. 1. 6 miles from
Trinevelly station. 9 - - -
Trinevelly - 6 - - -
Trinevelly - 10 - - -
Trinevelly - 8 - - -
Trinevelly - 10 - - -
Trinevelly - 10 - - -
Trinevelly - 10 - - -
Trinevelly - 10 - - -
Trinevelly - 10 - - -
Trinevelly - 10 - - -

The District is estimated to contain on an average 324 lions. The Quinsville and the other parts of the District on the average of the last 10 years have been at the rate of 15 lbs. per head of the population. The rate rising to 16 1/2 in 1872. and 16 1/2 in 1873. The latest year for Dr. W. Clarke gives the estimation.

The average of the annual sales for inland consumption has been only \$1.80 26228. in each of the last 10 years. In 1872 they were \$1.80 34994. and 1873 they reached \$1.80 71604.

The question of the price of the charges for salt has been repeatedly submitted to the collector Mr. Davis. It is understood already that it is under consideration.

The state of the D. roads is reported in the papers marginally with which is considered in the D. R. It is said that almost every thing has been done.

pages 8. & 10.

pages 13. & 14.

Due to this matter. The D. a fine circumstance and certainly it is present in 25 percent higher than in any other D. The same is the case with the consumption of wood and spirit on the Salt Lake. During the Cotton famine more than 100,000 were sent to anti-slavery that more to be sent to the roads of the D. & to be good economy. The average annual sales in new books & papers in the ten years from 1864 to 1873 appears to have been under \$3000.

The Local Road Fund is small - but may be expected to increase considerably in connection with the initiation of the Land Reclamation. The Congress D. provides for percentage charge on the land of the D. & the amount of the fund. The D. is not to be used.

The 8. station is necessary
at all points. The present lack
of communication between
W. Clarke describes.

Sub. B. will call the Govt's
attention to the necessity of
restricting his stock within
the prescribed limits of 2
pounds supply at the principal
stations & 18 pounds to supply
elsewhere. S. B. had been
unusually excused at
the time of W. Clarke's inspection.

W. Clarke is of opinion that
the salt stations are so numerous
& badly distributed. There being
7 divisions of stations within a range
of 5 1/2 miles - & the road from
distance of 45 miles from
Coolacengora station to the Inverness
boundary. a short distance
crosses S. B. Inverness
the present situation from
which it is natural to expect that
neighboring villages in our
vicinity will obtain their supply
rather than from our own known
discrete depot.

W. Clarke considers that 5
stations 1500 lbs. supply & 10
pounds 2000 lbs. the retention

of 1000 lbs. however
the distance as much as possible
in the case of (proposed) -
Collection - & the station
as much as possible
and the opening of a
new set of lanes at
former station of 1000 lbs. for this
in the case the existing
station of Coolacengora
station 1500 lbs. together
with the station of Inverness
between the two
Inverness - he would close
a scale of 1000 lbs. or 1000
if from present after
the extension of the collection
to 1000 lbs.

He repeats the suggestion
of the proposal to open
pans at the main point
& inaccessibility of the
collection of Inverness

to these particular
Inverness - he would close
Inverness - existing
station from Inverness
Inverness.

This station is 25 miles
from the coast
left station in the direction
of the coast.

Refers. page 48. L. 56.

The number of pans
used lately has increased
beyond any necessary degree in
the Clark's opinion.

The stock of salt on hand
included some of the manufacture
of that has been given out. &
the stock was sufficient for
about 50 years average demand
including exports.

The quality of the salt is
indifferent. & the flat pans
are very inaccessible. The
approach from the coast road
being so narrow & steep &
the cars passing one after
another stopping short of the flat pans
in a dump.

In question of improving
the approach by widening it
& completing it up to the
flat pans with bituminous
in the S.W.D. as well as
that of the feasibility of
dredging out the sea
bottom from the wharf to the
docks & thus preventing
the formation of silt & sand.

page 57. 58

Refers. page 50. L. 56.
page 57. 58.

The plan of the approach
to the flat pans
is not a good one.

The practice of spreading
in the S.W.D. is open to
much objection & should
be stopped at once.

Salt. Otherwise if it
must be destroyed
the source for supplying
abroad, larger than necessary
to meet the demand.

The existing number
of pans is evidently
larger than necessary
& should be reduced
but manufacture
must be ~~continued~~ kept
at a ~~low~~ ^{high} level
until the stock is
reduced to the quantity
needed for 18 months
demand.

The B. & O. Co. have
been the only ones
in regard to the
manufacture & advance
price - & the position
of the pans covers for
the existing machines
in the S.W.D. on the
Madison plan combining
an open with gate
bay & guard room
moderation of the
power is in line of
the building in the village
B. can be transferred.

to Africa as proposed if
ruled. The guard should
be moved to the flat prin-

W. Clark recommends
in 56 that this station
is only 6 miles from
Bogus. It should be chosen
W. Clark supports the
proposal. The site is
bad - the caves very small
the station isolated & inaccessible.

The manufacture of the
has continued & measures
adopted for disposing of the
stock on hand as expeditious
as possible - some have
been by barter - the stock
being reduced to what is actually
necessary. ^{disposed of} ^{at a price} ^{the person as possible}
As far as the
existing stock of the stock
is concerned it is remarkable

at park Sta. and the restoration of Virgin last year
: view in
towards:

with regard to your letter. The Govt.
has informed that Mr. Clarke has
given the pl't. notice of his
approach & requires? that the
Govt. should afford him the
necessary assistance he has brought
to notice & furnished.

Amesbury.
Phos 75. 28.

His station lies 10 1/2 miles south of Memphis column K / 6 from Vicksburg - produces good salt his in excellent order. It is connected with the Cotton road at a point 3 miles from Lumberton - K. the ~~station~~ Cotton cars connect him a for return loads of salt & coming to the interior. The circuit they thus have to make is some 8 miles - but is superior to the direct (to ~~called~~ ~~direct~~ Road to St. Louis) 3 miles in length is a series of sand like & swampy ground. He gives his best attention to the improvement of this line for carts - & the extension of the Memphis & New Orleans R.R.

A Late Antiquary on
the Reading plan will

constructed on the platform

The proposal to make a
good bridge road from

Inticorin to Arnera
will be considered
in the S.D.W. para 78.

The most objectionable
features of being situated
the proposed station in order
to get there at the inaccessible
platform of Runjincolum
Inticorin should be
prohibited

This station is only 6 miles
from the phoroad. The Inticorin
para 82 & 91.

It is not good & the
platform very inaccessible from the land side
by means of a narrow
bump between the town &
the piers. It is completely
inaccessible. But W. Clarke
announced its situation as
an exceptional station for
ports. & the Govt. approved
this proposal.

The case stated at para
87. shows that the system

para 2A.

adapted in regard to the
fault for transportation
very in convenient to
the people & might take
to the Govt.

The Govt. approved W.
Clarke's proposal that
the Govt. should be left
free to work this matter
in detail as he thinks
best. & in reporting
his progress in due course
to the Govt. who will have
privately determined the
maximum quantity that can
be used for this station lies

The Collector should be asked
to examine the land for
the proposed road & to
report to the Govt. who
will have to determine the
maximum quantity that can
be used for this station lies

Salween coal

para 92 & 94

10 miles south of
Inticorin - produces
very in different salt
is very inaccessible

W. Clarke recommends
that it should be dis-
continued as unnecessary
if oil from the next
station can be extended
as he thinks it is
& the Govt. approved the proposal.

Oil from lies 7

miles south of Salween

Oil & 17 from Inticorin

Oil from
para 95 & 103

It is the chief station in the S.
is much frequented & liked
as fairly accessible.

Considerable improvement
is perceptible in last years
manufacture. and the sales
are increasing. It might be
still further increased were
full play allowed to its superior
advantages over Salazar coil
of *Salazar* pattern

W. Clarke recommends
that a road & bridge be made
to connect the farm with the
village & the necessary instructions
will be issued on this point in
the J.F.W. He recommends
also that the Supt. be replaced
by a more efficient man & that
the manufacture be extended as
much as the circumstances of the
Station will allow. in view of the
perpetual discontinuance of
Sulphuric & Coolidge gasolene
The Govt will carry out these proposals
under the orders of the Govt.

This station lies 16
miles S. W. of Coilsatun

Covered ground
p. 103

The Sun is a large one & contains five healthy
evident spots.

The Salt is good in quality
but the quantity produced
is small and the manu-
facture cannot be extended
by reason of the number
of fresh water streams
that surround the place

There are words to
the Gov. & Mr. Clark's
suggestion for this purpose
but a report presented
in the N. E. C.

The Capt. is inefficient
and should be ~~removed~~
~~get more~~
~~placed in the supply.~~ ~~He~~
is more competent person
employed in his place &
bring the station in
substantially. The present

Mr. Clarke contemplates
the possibility of dispensing
with this Salt Station some-
times it is found
less than the land
Crillabeta's account
taken down

South West from
Colusa, California

— June 198.

+ remainder out 1000
- 1000 = 0
1000 - 1000 = 0

x
Remainder 1000
any other supply
for R.R. Co.

- 1000
1000 - 1000 = 0
1000 - 1000 = 0

distance of 20 miles lies
 the closed salt station of
 Coolangub and 4 miles
 west of it is that of Virginpathy.
 There were closed in 1851 on the
 ground that the manufacturers
 consistently disobeyed orders
 there was competition for the
 & opening of Virginpathy. The
 promise to conform to all
 rules, and the ^{the neighbouring villages} ~~the~~ ^{anxiously} ~~anxiously~~ ^{prayer} ~~prayer~~ for it
 urged the measure on grounds
 of policy and justice. in order
 to reduce the increments that
 now exist for clandestine
 import of salt from the
 enormous depot at Samarcolum.
 It is only a few miles across
 border and to retain in our
 own hands the supply of the
 southern part of the Str.
 between Coolacagarupatam
 & the Samarcolum territory
 Samarcolum is only 26
 miles distant from Virginpathy.
 It lies about midway ~~between~~
 between it & Coolacagarupatam
 so that many from villages
 are much nearer to
 the enormous depot than

common west of
 lanes the road to St.
 country be traversed
 by foot. Still & long
 column there is a fair
 cart road.

W. Clarke found that
 at Samarcolum in 1851
 bringing the market price
 for a hundred of salt was
 Rs. 2-12. Still a few
 miles off at Samarcolum
 it was selling
 at Rs. 1-2.

The Govt. considered that
 ample reason is shown
 to support the proposal
 for reopening the
 Virginpathy & Coolangub
 passes. He is of opinion that
 the measure be carried
 out without delay.
 The Govt. also give
 his particular attention
 to it.

In June 1852
 W. Clarke enlarges
 upon the evil results
 of the system adopted

both been found
 to be a great
 source of
 trouble
 to the
 Govt.
 & the
 people
 of the
 Str.

University of Divinity
the Salt charges between
Co. D. & W. and giving them
other duties besides the Superintendence
of the Salt Dept.

much brighter than the allowed
to the opinion of W. Clarke. D. has
now obtained such varied experience
of the working of the Dept. & the Govt.
admits that the state of things in
University is specially anomalous
& that a change should probably
be made.

They desire therefore that the
Govt. will in communication with
the Govt. State Assn. consider
expedient on the best method
of distributing the Salt
Charges in University.

It has been suggested that
one D. & W. should have undivided
charge of the Salt Dept. without
other duties & direct his attention
primarily to that the H. Asst. Secy.
should be stationed at Tuticorin
in the charge of the Customs & of
the Taluk of Ottapet & of
Tanjore. & that the other D.
& W. be moved from the coast
to Kottayam & have charge of
the Trivelpur & Saptar taluk.

The Govt. desire to have the opinion

51

of the H. & W. on this
proposal. It is asked
delay as possible in
executing the proposal
in view of the Govt.
defection of W. Clarke
being passing.

In concluding this
review of W. Clarke's
final report. the Govt.
desire to thank him
for the thoroughly & laudable
manner in which he
has performed the
very laborious task
entrusted to him.

The extended experience
of the working of the Dept.
that he has gained
cannot fail to be
most valuable to the
Govt. as the supervising
authorities. The Govt.
anticipate the best
results from the
sentiment that has
been carried out
all details & from

The many recommendations
that have been made for
Mr. W. Clarke. and approved
by the Govt.

It is to be for the Govt. now
I see that these sanctioned
recommendations are
knowingly carried out &
that no neglect of orders
or want of attention ~~is~~ is
allowed to check the development
of this most important source
of public rev. & to cause
the burden of the taxation to
press with unnecessary
weight on the people.

W. Clarke's report shows
very vividly how greatly
the incidence of the tax
depends on the manner
in which the Dept. is worked
& how the neglect of the
approaches or arbitrary
dealing with the sources
of supply may add
50% to the cost of the

& The Govt. obtain
& submit to the Govt.
the S.D.W. an annual
report from the
Salt Dept. of the progress
made in reducing
the Salt Load.

at Lich &

35

The Govt. can
sanction the form
of the charge of the
roads & the S.D.W.
and they trust that the
Govt. have immediate interest
of the officer in their
proper maintenance
with means speedily
& unshaken improvement.
in their very important
communications. X

The Govt. ^{of Enniscorthy} give his
best attention & the
most useful employ.
of his local road fund
and endeavour to
extend its usefulness
by developing the
system of grants
in aid of local
contributions for
road improvements
by the villagers, in
S.D. direction much
has been done in
the S.D. - The
Govt. should take steps

34

- 222 P. 10. 25.

Reported to England
17th Nov 1865 Mr J. H. Rose

June 1865
Port for October.

No. 2379.

Madras Fort.

October 1865.

Further Chs 1633/70

Further Chs 2415/70

Further Chs 3071

Reviewing Mr. Clarke's
report on the Salt works
in Tinnevely.

No. 25 + 26.