REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY AND ORISSA,

FOR THE YEAR 1896-97.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1897.

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY AND ORISSA,

FOR 1896-97.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

Mr. W. A. Willock, I.C.S., Fourth Member of the Board of Revenue, Madras, and Acting Third Member, continued in charge of the administration of Salt Revenue throughout the year.

Secretary to the Comissioner.

2. Mr. D. D. Murdoch held the office of Secretary to the Commissioner up to the 11th September 1896 when he handed over charge to Mr. N. S. Brodie. Mr. N. S. Brodie held the office throughout the rest of the year except between the 13th February and 29th March 1897 when, during his absence on privilege leave, Mr. R. H. Shipley acted for him.

Deputy Commissioners

3. M.R.Ry. Diwan Bahadur R. Dharma Rao Nayudu Garu having retired on 1st April 1896, and Mr. J. H. Merriman, who was posted in his stead, having taken furlough, Mr. Bryce MacMaster acted as Deputy Commissioner, Northern Division, and held charge of that division throughout the year. Mr. W. A. Fowler was confirmed as Deputy Commissioner on the retirement of M.R.Ry. Diwan Bahadur R. Dharma Rao Nayudu and posted to the Central Division and held charge of it till 11th September 1896 when he was transferred to the Southern Division and relieved Mr. Brodie who had been in charge till then. Mr. C. G. Todhunter acted as Deputy Commissioner, Central Division, till the end of the year.

Assistant Commissioners.

4. The principal changes among the Assistant Commissioners were (*a*) the appointment of Mr. W. A. Fowler as Deputy Commissioner, (*b*) the promotion of Mr. W. C. F. Leggatt from the second to the first grade, of Messrs. C. B. Shawe and F. W. Ditmas from the third to the second,

and of Messrs. A. P. Russell and G. W. Brown from the fourth to the third grade, and (c) the appointment of Mr. C. W. P. St. John as Assistant Commissioner, fourth grade. All the foregoing changes took effect from the 1st April 1896. The temporary vacancies caused by the deputation or absence on leave of Assistant Commissioners were filled up as usual by the promotion of Inspectors.

B.—*Administrative changes.*

Alteration of the limits of certain circles and the formation of three new circles (G.Os., No. 294, Revenue, dated 30th June 1896, and Mis. No. 3296, Revenue, dated 15th August 1896).

5. In consequence of the introduction of the system of collecting toddy revenue by means of tree-tax into the Rapur, Atmakur, Udayagiri and Kanigiri taluks and the Darsi, Podili and Venkatagiri divisions of the Nellore district, into the Palmanér taluk and the Punganúru and Kangudi zemindari divisions of the North Arcot district and into the whole of the Cuddapah and the greater part of the Kurnool district, the limits of the Cuddapah, Madanapalle, Cumbum, Kurnool, Kanuparti, Pákala, Iskapalle, Krishnapatnam, Chittoor and Vellore Circles underwent alteration and three new circles called the Atmakur, Nandyal and Siddhavattam Circles were formed. The names of the old Vinukonda and Cumbum Circles were also changed, the names of Narasaraopet and Markapur Circles being substituted for them.

* District.	Taluk or Magisterial Division.	
Ganjám	Ganjám	Magisterial Division.
	Purushottapur	do.
	Berhampur	Tahsildar Division.
	Ichchhápuram	Magisterial Division.
	Sompeta	do.
	Aska	do.
	Goomsur	do.
	Suradá	do.
	Tekkali	do.
	Parlákimedi	do.
Vizagapatam	Viravalli	Magisterial Division.
	Srungavarapukota	do.
	Golgonda taluk.	
	Párvatípuram	Magisterial Division.
	Bobbili	do.
	Sálúru	do.
	Gajapatinagaram	do.
Kistna	Nandigáma ex-Munagala and Lingagiri.	Magisterial Division.
	Vissannapet	do.
	Vinukonda taluk.	
	Palnad	do.

Vide—Secretary of State's despatch communicated with G.O., Mis. No. 5189, Revenue, dated 16th December 1896.

The sanction of the Secretary of State was obtained to the employment of three Inspectors for the three newly-formed circles and of the subordinate establishments required for tree-tax work in the abovementioned tracts and in those parts * of the Ganjám, Vizagapatam and Kistna districts into which also the tree-tax license fee system was introduced during the year under report.

Better supervision of distilleries. G.Os., No. 222, Revenue, dated 29th May 1896, and No. 277, Revenue, dated 22nd June 1896.

6. With a view to improving the control over distilleries, the services of a specialist Mr. E. Bennett, possessing the necessary qualifications for their supervision and efficient administration, were secured through the Secretary of State. Sanction was also obtained during the year to the constitution of the very important Nellikuppam distillery into a separate circle under the charge of an Inspector and to the strengthening its establishment.

Retransfer of the Salt Administration of Orissa. G.O., No. 608, Revenue, dated 11th November 1896, and Government of India letter No. 2143-S.R., dated 12th May 1897.

7. The question of the re-transfer of the administration of the Salt Department in Orissa to the Government of Bengal was under the consideration of the authorities in Madras and Bengal but it was not until after the expiry of the official year that final orders were received from the Government of India sanctioning it.

CHAPTER II.—LEGISLATION.

No change in legislation.

8. No legislation affecting the department took place during the year under report.

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

9. The following statement shows the sanctioned strength of the subordinate establishments of the department with the changes made in it during the year:—

	Establishment in the Board's office and in the Deputy and Assistant Commissioners' offices.		Circle Establishments.						Assistants to the Chemical Examiner.	Subordinate Factory Establishments.					
			Permanent.			Temporary.				Permanent.			Temporary. (b)		
	Clerks and Accountants.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.		Clerks and Shroffs.	Petty officers.	Peons.	Clerks and Shroffs.	Petty officers.	Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Strength at the beginning of the year	(a) 132	(a) 162	78	108	692	1	4	63	2	156	355	1,470	3	7	969
Sanctioned during the year ..	8	4	3	4	85	1	1	..	..	7	5	28	..	..	..
Abolished during the year ..	4	..	..	..	2	..	1	5	..	2	1	17	..	..	3
Strength at the end of the year.	136	166	81	112	775	2	4	58	2	161	359	1,481	3	7	966

	Subordinate Preventive and Tree-tax Establishments.						Subordinate Fish-curing Establishments.		Subordinate Distillery Establishments.			Saltpetre Amins.	Abkari Establishments in Collectors' and Taluk offices.		Total strength.	Cost per annum.
	Permanent.			Temporary.												
	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Permanent hands.	Temporary hands.	Clerks.	Petty officers.	Peons.	Petty officers.	Clerks.	Menials.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Strength at the beginning of the year	140	491	4,943	13	21	356	199	98	1	21	(c) 90	51	220	(d) 43	10,889	RS. 17,97,624
Sanctioned during the year ..	19	29	556	..	3	19	5	1	..	..	..	..	30	..	808	1,40,370
Abolished during the year ..	1	35	71	2	17	137	5	7	1	..	..	..	3	..	314	35,672
Strength at the end of the year.	158	485	5,428	11	7	238	199	92	..	21	(c) 90	51	247	(d) 43	11,383	19,02,322

(a) Exclusive of the establishments sanctioned for the Customs, Trade, Income-tax and Stamp Departments of the Board's office.
(b) Includes non-continuous service men employed as line guards during the manufacturing season.
(c) Two of these are temporary at the Cumbum Excise depôt.
(d) Nine of these are temporary.

Inspectors.	Sanctioned. NO.	Actually employed. NO.
1st Grade	11	10
2nd ,, ...	19	14
3rd ,, ...	21	18
4th ,, ...	* 32	29
Total ..	83	71

* Two of these are temporary.

Assistant Inspectors.		
1st Grade	37	26
2nd ,, ...	38	45
3rd ,, ...	37	32
Total ..	112	103
Temporary Assistant Inspectors.		
2nd Grade	4	4
Sub-Inspectors.		
1st Grade	65	56
2nd ,, ...	97	85
3rd ,, ...	145	113
4th ,, ...	194	214
5th ,, ...	274	286
Total ..	775	754
Temporary Sub-Inspectors.		
2nd Grade	1	..
3rd ,, ...	2	..
5th ,, ...	55	55
Total ..	58	55

Sanctioned strength of superior officers not worked up to.

10. The statements in the margin show the number of Inspectors, Assistant Inspectors and Sub-Inspectors at the end of the year as compared with the sanctioned scale. The sanctioned strength was not worked up to, under the head of Inspectors, in consequence of Assistant Inspectors being placed in charge of circles in several cases with a charge allowance of Rs. 25 per mensem, and under those of Assistant and Sub-Inspectors owing to the employment of acting men who are only confirmed after a period of probation.

11. Details of the sanctioned strength of the combined Salt and Abkári Department as it stood at the end of 1896–97 are given in appendix A, which has been printed separately and three copies submitted herewith with reference to G.O., No. 626, Revenue, dated 29th August 1894.

Punishments imposed on departmental officers and establishments.

12. The subjoined statement shows the number of punishments imposed on the subordinate officers of the department in the year under review as compared with the previous year:—

Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1895–96..	191	..	1	1	..	..	2	1·04
	1896–97..	**199**	..	..	..	..	..	..	..
Sub-Inspectors	1895–96..	755	11	27	21	2	..	61	8·08
	1896–97..	**833**	**13**	**29**	**30**	..	**1**	**73**	**8·76**
Assistants to Chemical Examiner.	1895–96..	2	..	..	..	..	..	..	..
	1896–97..	**2**	..	..	..	..	..	..	..
Clerks and shroffs ..	1895–96..	445	4	13	9	5	..	31	6·96
	1896–97..	**469**	**6**	**8**	**4**	**8**	**2**	**28**	**5·97**
Menials	1895–96..	9,233	148	186	599	1,192	1,724	3,849	41·68
	1896–97..	**9,590**	**169**	**149**	**486**	**1,114**	**1,536**	**3,454**	**36·02**
Total ..	1895–96..	10,626	163	227	630	1,199	1,724	3,943	37·10
	1896–97..	**11,093**	**188**	**186**	**520**	**1,122**	**1,539**	**3,555**	**32·05**

It will be observed that the percentage of punishments to the total strength shows a decrease on the whole, except under "Dismissals." The punishments include 12 cases of degradations and 33 of suspensions on account of the accumulation of black marks.

Resignations.

13. Two hundred and sixteen officers (including five Sub-Inspectors and ten clerks) resigned their appointments during the year under report against 219 (including four Sub-Inspectors and eight clerks) in the preceding year.

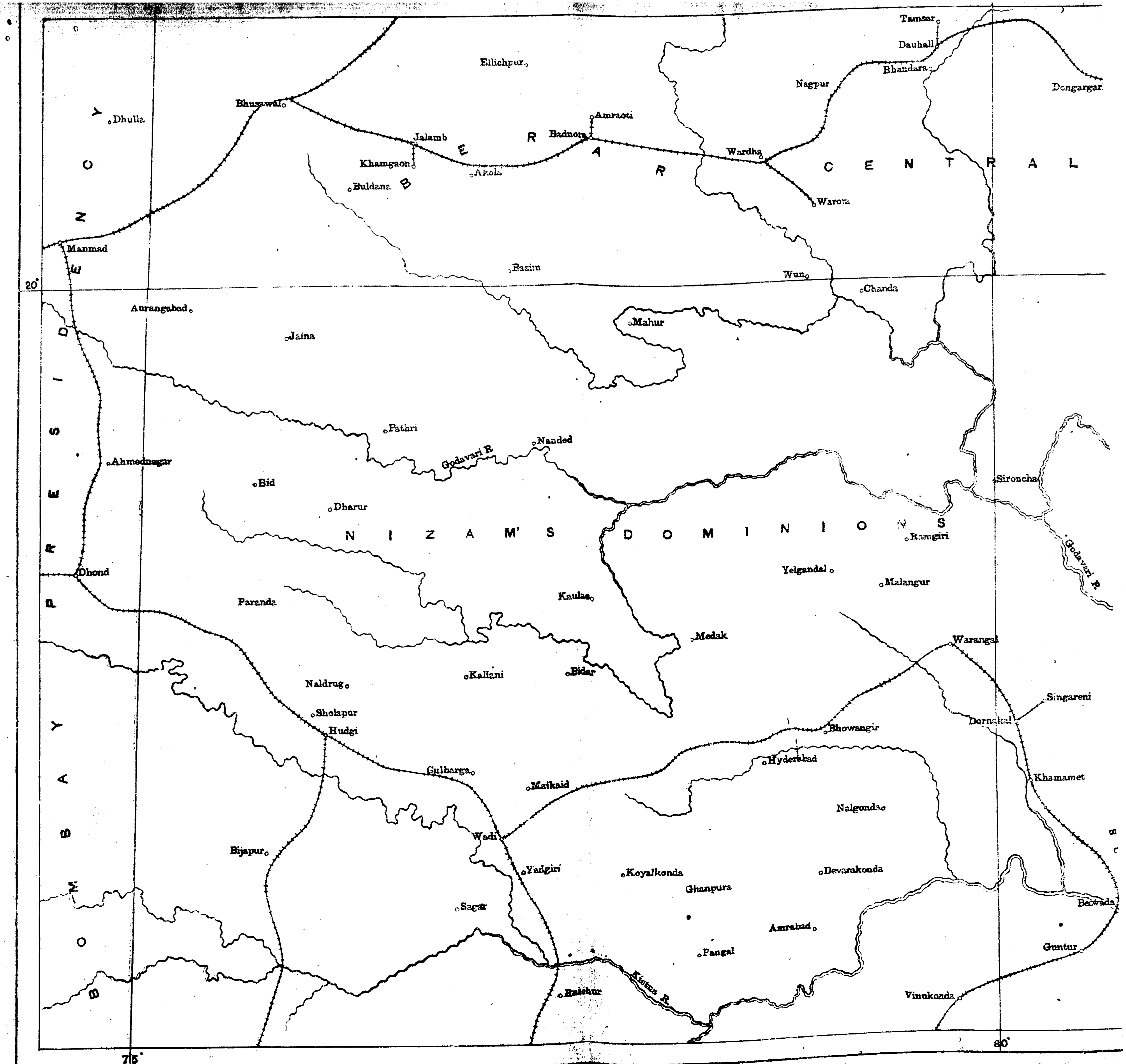
Appeals.

14. Fifty-two appeals presented to the Board against punishments imposed by its subordinate officers were disposed of during the year under report,—thirty of the appellants were Sub-Inspectors, four were clerks and the rest menials. In thirteen of the appeals the decision of the lower authorities was reversed and in the remaining thirty-nine cases the punishments were confirmed.

CHAPTER IV.—FACTORIES, SEASON AND MANUFACTURE.

Changes in the number of salt factories.

15. No changes affecting the total number of factories and extensions in the Presidency took place during the year under report. The following points are, however, worthy of notice:—



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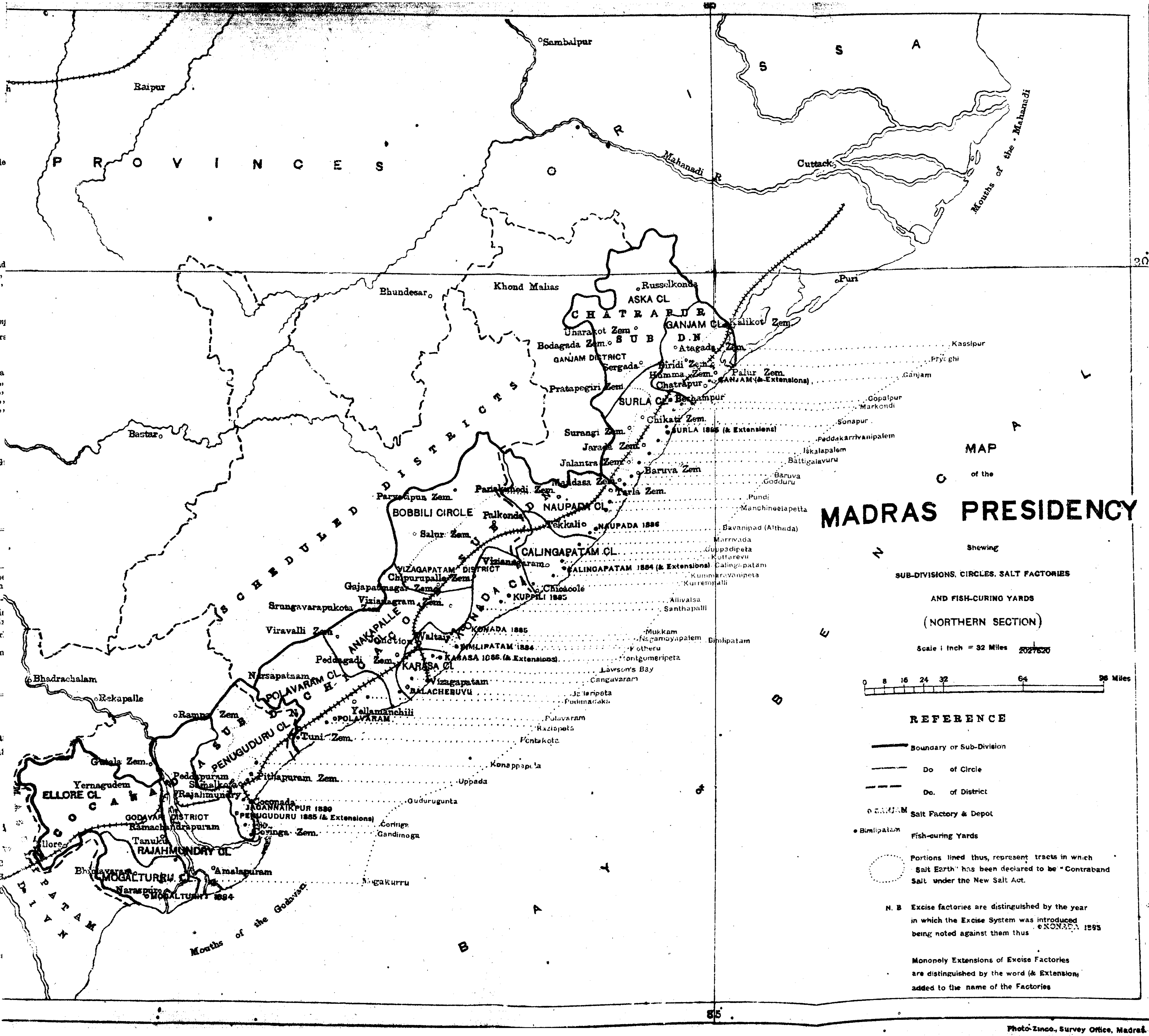
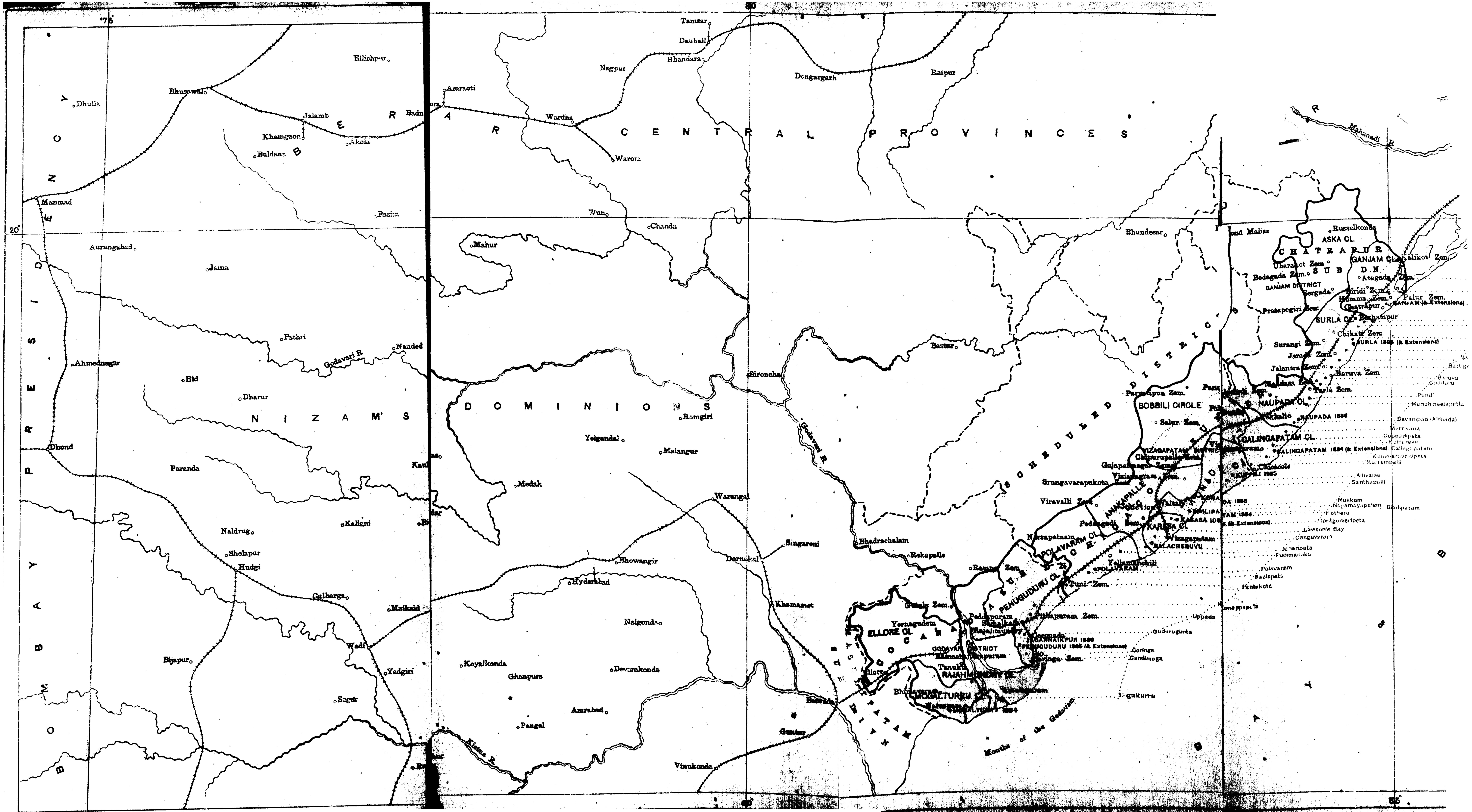
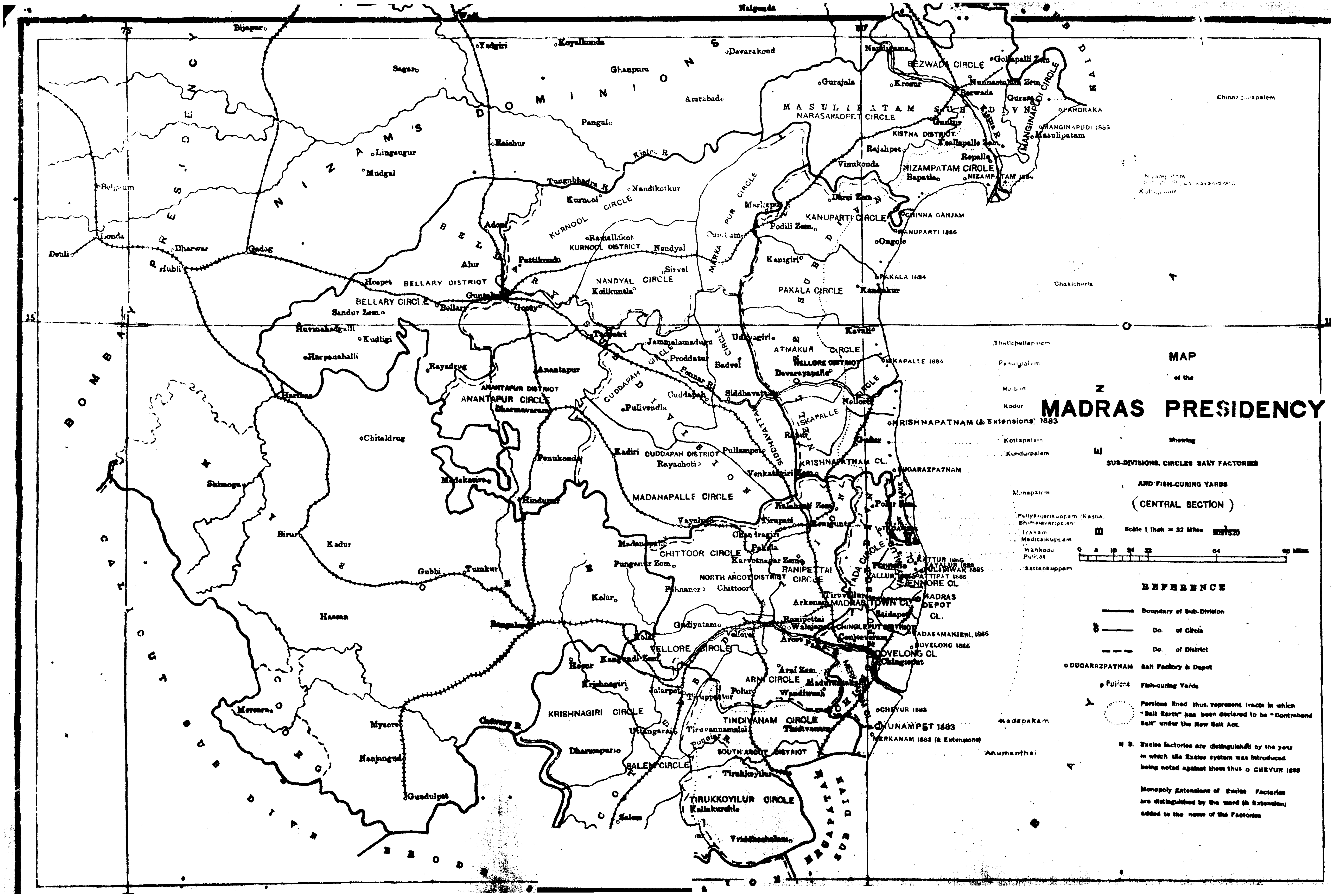
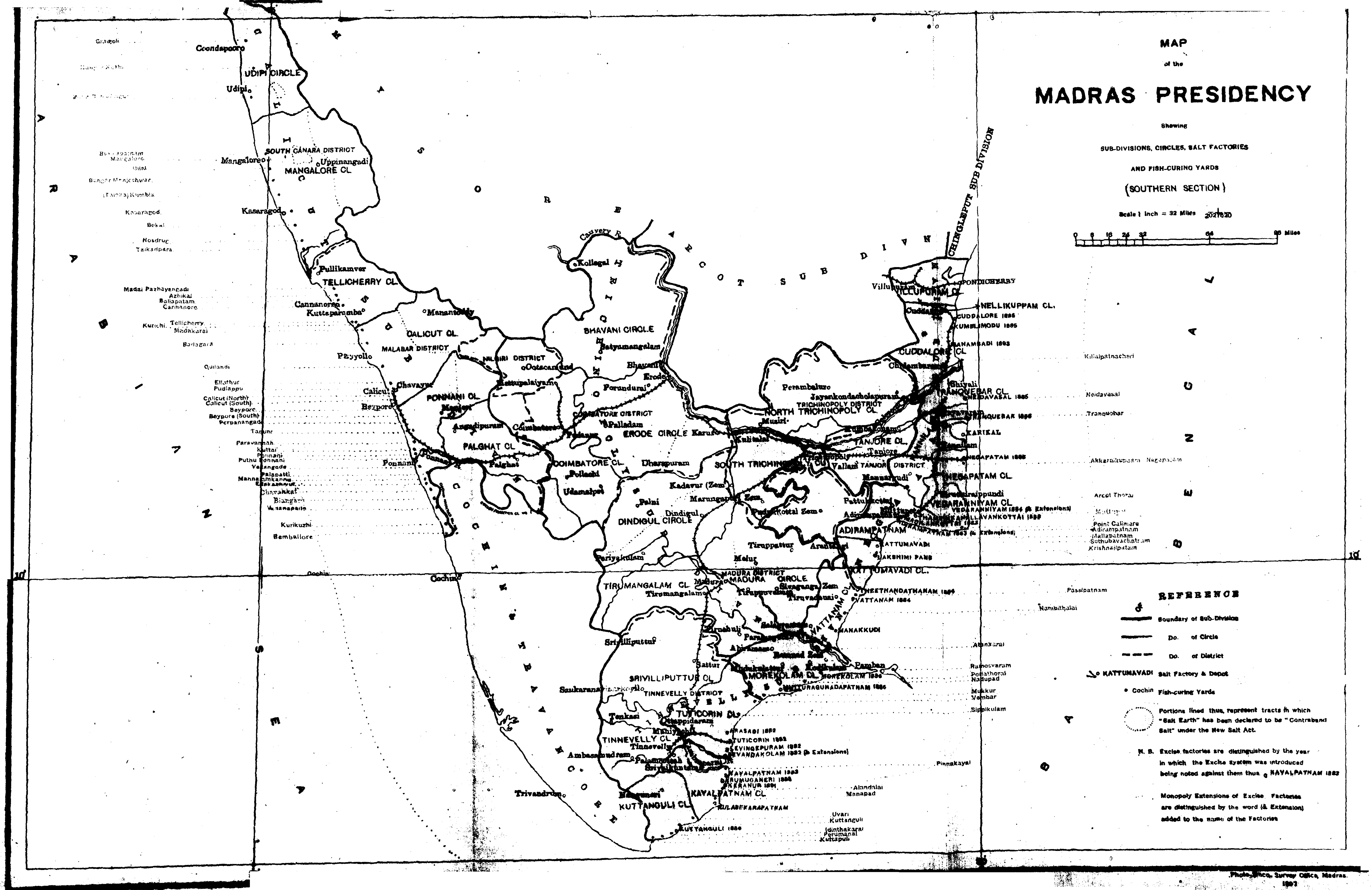

MAP
of the
MADRAS PRESIDENCY
Shewing
SUB-DIVISIONS, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(NORTHERN SECTION)
Scale 1 Inch = 32 Miles
0 8 16 24 32 64 96 Miles
REFERENCE
Boundary of Sub-Division
Do of Circle
Do. of District
Salt Factory & Depot
Fish-curing Yards
Portions lined thus, represent tracts in which Salt Earth has been declared to be "Contraband Salt" under the New Salt Act.
N. B. Excise factories are distinguished by the year in which the Excise System was introduced being noted against them thus
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the Factories
Photo-Zinco, Survey Office, Madras.
1897
Sambalpur
Raipur
PROVINCES
Mahanadi R.
Cuttack
Mouths of the Mahanadi
Puri
Bhundesar
Khond Mahas
Russelkonda
ASKA CL
CHATRAPUR SUB D.N
GANJAM CL
GANJAM DISTRICT
SURLA CL
Berhampur
Bastar
SCHEDULED DISTRICTS
BOBBILI CIRCLE
NAUPADA CL
CALINGAPATAM CL.
VIZAGAPATAM DISTRICT
Chicacole
Vizianagram
ANAKAPALLE
KARASA CL
Vizagapatam
POLAVARAM CL
PENUGUDURU CL
Bhadrachalam
Rekapalle
ELLORE CL.
GODAVARI DISTRICT
Rajahmundry
Cocanada
RAJAHMUNDRY CL
MOGALTURRU CL
Ellore
Mouths of the Godavari
BAY OF BENGAL


CENTRAL PROVINCES
NIZAM'S DOMINIONS
BOMBAY PRESIDENCY
BERAR
SCHEDULED DISTRICTS
Ellichpur
Bhusawal
Dhulia
Jalamb
Khamgaon
Akola
Buldana
Amraoti
Manmad
Basim
Aurangabad
Jalna
Pathri
Godavari R.
Nanded
Ahmednagar
Bid
Dharur
Dhond
Paranda
Naldrug
Sholapur
Hudgi
Kaliani
Gulbarga
Bijapur
Wadi
Yadgiri
Sagar
Tamsar
Dauhali
Bhandara
Nagpur
Wardha
Warora
Wun
Chanda
Mahur
Dongargarh
Raipur
Sironcha
Ramgiri
Yelgandal
Malangur
Medak
Warangal
Bhowangir
Hyderabad
Nalgonda
Koyalkonda
Ghanpura
Devarakonda
Amrabad
Pangal
Kistna R.
Singareni
Dornakal
Khammamet
Bhadrachalam
Rekapalle
Bastar
Bezwada
Guntur
Vinukonda
Mouths of the Godavari
Mahanadi R.
Bhundesar
Russelkonda
ASKA CL.
GANJAM CL.
GANJAM DISTRICT
Berhampur
SURLA CL.
BOBBILI CIRCLE
NAUPADA CL.
CALINGAPATAM CL.
Chicacole
VIZAGAPATAM DISTRICT
Vizianagram
Vizagapatam
POLAVARAM CL.
PENUGUDURU CL.
ELLORE CL.
GODAVARI DISTRICT
Rajahmundry
MOGALTURRU CL.
Tuni
Coringa
Ellore
75
80
85
20



MAP
of the
MADRAS PRESIDENCY
Showing
SUB-DIVISIONS, CIRCLES SALT FACTORIES
AND FISH-CURING YARDS
(CENTRAL SECTION)
Scale 1 Inch = 32 Miles
REFERENCE
Boundary of Sub-Division
Do. of Circle
Do. of District
DUGARAZPATNAM Salt Factory & Depot
Pulicat Fish-curing Yards
Portions lined thus represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
N. B. Excise factories are distinguished by the year in which the Excise system was introduced being noted against them thus o CHEYUR 1883
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the Factories
NIZAM'S DOMINIONS
BOMBAY PRESIDENCY
MASULIPATAM SUB DIVN
BEZWADA CIRCLE
NARASARAOPET CIRCLE
KISTNA DISTRICT
NIZAMPATAM CIRCLE
MANGINAPUDI CIRCLE
KANUPARTI CIRCLE
PAKALA CIRCLE
MARKAPUR CIRCLE
KURNOOL CIRCLE
KURNOOL DISTRICT
NANDYAL CIRCLE
BELLARY CIRCLE
BELLARY DISTRICT
ANANTAPUR DISTRICT
ANANTAPUR CIRCLE
CUDDAPAH CIRCLE
CUDDAPAH DISTRICT
MADANAPALLE CIRCLE
ATMAKUR CIRCLE
NELLORE DISTRICT
ISKAPALLE
KRISHNAPATNAM CL.
CHITTOOR CIRCLE
NORTH ARCOT DISTRICT
RANIPETTAI CIRCLE
ENNORE CL.
MADRAS TOWN CL.
MADRAS DEPOT CL.
CHINGLEPUT DISTRICT
COVELONG CL.
VELLORE CIRCLE
ARNI CIRCLE
KRISHNAGIRI CIRCLE
SALEM CIRCLE
TINDIVANAM CIRCLE
SOUTH ARCOT DISTRICT
TIRUKKOYILUR CIRCLE
COORG
Madras
Bangalore
Mysore
Salem
Kurnool
Bellary
Cuddapah
Nellore
Masulipatam
Bezwada
Ongole
Chittoor
Vellore
Conjeeveram
Chingleput
Tindivanam
Vriddhachalam
Kallakurchi
Tirukkoyilur
Hassan
Shimoga
Mercara
Tumkur
Kolar
Chitaldrug
Raichur
Gadag
Hubli
Dharwar
Hospet
Guntakal
Gooty
Anantapur
Penukonda
Hindupur
Tirupati
Pulicat
CHINNA GANJAM
KANUPARTI 1886
PAKALA 1884
ISKAPALLE 1884
KRISHNAPATNAM (& Extensions) 1883
DUGARAZPATNAM
COVELONG 1886
CHEYUR 1883
CHUNAMPET 1883
MERKANAM 1883 (& Extensions)
NIZAMPATAM 1884
MANGINAPUDI 1883
PANDRAKA
Kistna R.
Penner R.
Tungabhadra R.
Cauvery R.


MAP
of the
MADRAS PRESIDENCY
Showing
SUB-DIVISIONS, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(SOUTHERN SECTION)
Scale 1 Inch = 32 Miles
REFERENCE
Boundary of Sub-Division
Do. of Circle
Do. of District
KATTUMAVADI Salt Factory & Depot
Cochin Fish-curing Yards
Portions lined thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the New Salt Act.
N. B. Excise factories are distinguished by the year in which the Excise system was introduced being noted against them thus KAVALPATNAM 1882
Monopoly Extensions of Excise Factories are distinguished by the word (& Extension) added to the name of the Factories
UDIPI CIRCLE
SOUTH CANARA DISTRICT
MANGALORE CL.
TELLICHERRY CL.
CALICUT CL.
MALABAR DISTRICT
NILGIRI DISTRICT
PONNANI CL.
PALGHAT CL.
COIMBATORE CL.
BHAVANI CIRCLE
ERODE CIRCLE
COIMBATORE DISTRICT
DINDIGUL CIRCLE
NORTH TRICHINOPOLY CL.
TRICHINOPOLY DISTRICT
TANJORE CL.
TANJORE DISTRICT
NEGAPATAM CL.
VEDARANNIYAM CL.
ADIRAMPATNAM
VILLUPURAM CL.
NELLIKUPPAM CL.
CUDDALORE CL.
TRANQUEBAR CL.
TIRUMANGALAM CL.
MADURA DISTRICT
MADURA CIRCLE
SRIVILLIPUTTUR CL.
TINNEVELLY DISTRICT
TUTICORIN CL.
TINNEVELLY CL.
KAVALPATNAM CL.
KUTTANGULI CL.
MOREKOLAM CL.
CHINGLEPUT SUB DIVISION
Photo. Office, Survey Office, Madras.

(i) The order conveyed in G.O., No. 489, Revenue, dated 3rd February 1893, regarding the closure of the Vaippár factory was at length practically given effect to, most of the stock of salt at the factory having been cleared off by sale.

(ii) The South Indian Railway Company, which was first reported to be in need of the site occupied by the Negapatam Salt depôt and quarters, having since stated that any scheme for the removal of the Negapatam Salt depôt to Papacoil should be considered independently of the likelihood of its purchasing the site in question, the Papacoil project was ordered to be abandoned. The opening of the Muttupet factory which, in a measure depended on that project, was also ordered to be held in abeyance until the results of certain measures taken to check fraud during the transport of the Védáranniyam Excise salt to Negapatam and of the opening of the monopoly sales at the Madras Depôt were known.

Factories in which there was no manufacture.

16. At the following factories there was no manufacture during the year under report :—

Government.	Excise.
Karambalam.	Iskapalle.
Kandadu.	Keranur.
Védáranniyam extension.	

The absence of manufacture at the three Government factories mentioned above and at Iskapalle was due to the existence of large stocks at the beginning of the year. At Keranur it was due to disputes among the joint licensees of the factory and to the consequent delay in the issue of a fresh license in lieu of the original one which became invalid owing to the death of one of the licensees.

Salt factories worked in the season of 1896 and the area of manufacture.

17. The total number of factories that were at work in the season of 1896 was 22 under Government and 44 under Excise against 17 and 52, respectively, in the preceding year and the total cultivable area of salt-pans (both Government and Excise) at the end of the year under report amounted to 13,851 acres against 13,817 acres at the end of the preceding year. The area of pans actually worked during the year amounted to 11,803 acres registered in the names of 6,258 individuals.

General character of the season.

18. Taking the Presidency as a whole, the season may be said to have been favourable for salt manufacture. The subjoined statement shows the quantity of salt (Government and Excise) rejected before or after estimation of scrapings and that destroyed by rain wherever the amount was excessive :—

Factories.		Quantity in maunds of salt		
		Rejected.		Destroyed by rain.
		Before estimation.	After estimation.	
Calingapatam	Government ..	4,879	..	..
Karasa	Do. ..	4,016	..	..
Balacheruvu	Do. ..	11,792	..	..
Polavaram	Do. ..	3,871	..	..
Penuguduru extension ..	Do. ..	13,087	..	..
Mogalturru	Excise	..	..	2,500
Chinna Ganjám	Government ..	76,533	12,535	146
Kanuparti	Government ..	20,096	387	29
	Excise	5,101	..	25
Krishnapatnam	Excise	8,322	..	..
Do. extension ..	Excise	4,886	3,128	..
Kattur	Government ..	..	2,565	..
	Excise	..	552	..
Pulidiwak	Government ..	..	..	2,648
	Excise	..	..	120
Attiput	Government ..	..	4,030	504
Vallur	Government ..	..	7,117	392
Morekolam	Government ..	..	..	3,463
Sevandakulam	Government ..	..	..	130
	Excise	..	..	2,397
Kayalpatnam	Excise	..	..	2,228
Arumuganeri	Excise	..	..	2,800

An explanation has been called for regarding the heavy rejections at Chinna Ganjam and Kanuparti.

Total outturn during the year.

19. The total quantity received into store in all the factories amounted to 9,488,541 maunds against 8,832,093 maunds in the previous year as detailed below:—

Sub-division.		Quantity received into store in the season of 1895.	Quantity received into store in the season of 1896.	Increase or decrease. Quantity.	Increase or decrease. Per cent.
		I. MDS.	I. MDS.	I. MDS.	
Chatrapur	Government	632,718	607,681	— 25,037	— 3·96
	Excise	164,442	260,020	+ 95,578	+ 58·12
Chicacole	Government	254,398	(a) 196,036	— 58,362	— 22·94
	Excise	811,653	(b) 1,004,410	+ 192,757	+ 23·75
Cocanada	Government	100,933	110,711	+ 9,778	+ 9·69
	Excise	462,030	(c) 549,571	+ 87,541	+ 18·95
Masulipatam	Government	(d) 57,639	(d) 100,038	+ 42,399	+ 73·56
	Excise	370,950	127,288	— 243,662	— 65·69
Nellore	Government	326,693	(e) 390,847	+ 64,154	+ 19·64
	Excise	671,468	(f) 614,992	— 56,476	— 8·42
Chingleput	Government	43,980	1,588,121	+ 1,544,141	+ 3,511·01
	Excise	2,576,922	1,165,184	— 1,411,738	— 54·78
Negapatam	Government	78,767	(g) 145,860	+ 67,093	+ 85·18
	Excise	625,416	(h) 965,328	+ 339,912	+ 54·35
Tinnevelly	Government	75,879	106,783	+ 30,904	+ 40·73
	Excise	1,578,205	1,555,671	— 22,534	— 1·43
Total	Government	1,571,007	3,246,077	+ 1,675,070	+ 106·62
	Excise	7,261,086	6,242,464	— 1,018,622	— 14·03
Grand Total (Government and Excise)		8,832,093	9,488,541	+ 656,448	+ 7·43

(a) Excludes 16,800 maunds of Government salt manufactured in the season of 1897 but taken into store in 1896–97.
(b) Excludes 118,800 maunds of Excise salt manufactured in the season of 1897 but taken into store in 1896–97, and includes 18,000 maunds of salt of 1896 season stored in 1895–96.
(c) Includes 1,200 maunds of Excise salt manufactured in the season of 1896 but taken into store in 1895–96.
(d) Spontaneous salt collected in Pandraka.
(e) Excludes } 5,256 maunds purchased for Government from the Excise licensees to form certain heaps of sifted salt
(f) Includes } for experimental purposes.
(g) Excludes } 2,936 maunds purchased for Government from the Excise licensees to form certain heaps of sifted salt
(h) Includes } for experimental purposes.

Increase in the outturn of Government salt.

20. There was a large increase of 1,675,070 maunds in the outturn of Government salt as compared with the previous year. Excluding the collections of spontaneous salt at Pandraka, the net increase in the outturn of the other Government factories was 1,632,671 maunds, which is mostly due to the marginally-noted factories * having been worked for sale of salt to Government during the year.

* Kanuparti. | Pulidiwak.
Kattur. | Attiput.
Vayalur. | Vallur.

Decrease in the outturn of Excise salt.

21. The outturn of Excise salt showed a decrease of about 1·02 lakhs of maunds as compared with that of the previous year.

Net increase in outturn.

22. Taking both Government and Excise salt together, there was a net increase of 656,448 maunds in the outturn of the year. The quantity manufactured in each of the ten preceding years is noted in the margin.† The amount stored in each Sub-Division was ample to meet all requirements.

Years.	Quantity.
	I. MDS.
† 1886-87	4,809,138
1887-88	8,867,644
1888-89	8,994,063
1889-90	‡ 9,242,946
1890-91	‡ 8,723,342
1891-92	‡ 9,733,358
1892-93	‡ 9,244,450
1893-94	‡ 7,337,580
1894-95	‡ 9,037,198
1895-96	‡ 8,832,093
1896-97	‡ 9,488,541

‡ Including spontaneous salt.

Steam pumps at Karasa and Jagannaikpur.

23. The steam pumps at Karasa and Jagannaikpur continued to be used during the year under report and the areas in the two factories worked under them were the same as in the previous year.

The pulsometer at Ganjám.

24. As noticed in the report for 1895–96, the pulsometer at Ganjám having been found unsuitable for throwing up a large volume of water from a fixed pumping station to a small elevation at a moderate cost, sanction § of Government was obtained during the year for its sale.

§ G.O., Mis. No. 4268, dated 29th October 1896.

CHAPTER V.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

Changes in Excise factories.

25. As already stated in paragraph 15, *supra*, no new factories were sanctioned or opened during the year for the manufacture of salt for general sale. The capitalists at Calingapatam having, in consequence of the ample stock in hand, reduced the rate of kudivaram payable to their dependent licensees from Rs. 30 to Rs. 15 a garce, the licensees applied for the introduction of the monopoly system from the season of 1898 and for the purchase by Government of their old stocks and of the salt manufactured in the current season. Their request was complied with in G.O., No. 342, Revenue, dated 17th May 1897.

Excise salt manufactured.

26. The quantity of salt manufactured under the Excise system amounted to 6,242,464 maunds against 7,261,086 maunds in 1895–96. The decrease in the outturn was due (i) to the Kanuparti factory and the factories of the Ennore and Váyalúr Circles having been worked for the sale of salt to Government during the year, (ii) to the absence of manufacture in the Iskápalle and Keranur factories for the reasons stated in paragraph 16, *supra*, and (iii) to the majority of the licensees of the Manginapudi factory having been restrained by the capitalists from manufacturing salt in their pans during the year according to the terms of their agreements.

A.—Working of Government Extensions.

Working of Government extensions.

27. The subjoined statement shows the factories and extensions in which reserve stocks of Government salt have been ordered to be accumulated:—

Factories and extensions.	Reserve stock of salt ordered to be acquired.	Quantity of salt acquired up to the end of March 1897.	Quantity remaining to be secured.	When the quantity shown in column 4 is likely to be acquired.
1	2	3	4	5
	MDS.	MDS.	MDS.	
Surlá	100,000	135,647	..	} *Vide* paragraph 28 *infra*, the prescribed quantities were acquired.
Calingapatam	170,000	148,882	..	
Karasa	190,000	186,574	..	
Penuguduru Extension No. I }	250,000	327,057	..	
Do. do. „ II }				
Krishnapatnam do. „ I }	390,000	352,452	..	*Vide* paragraph 28 *infra*, the prescribed quantities were acquired.
Do. do. „ II }				
Merkanam (including Kandadu pans)	(a) 50,000	220,953	..	
Tiruppórúr	(b) 850,000	..	} 1,352,485	
Védáranniyam	(c) 300,000	(e) 272,100		
Adirámpatnam	100,000	125,415		} *Vide* paragraph 28 *infra*.
Muttupet	(d) 500,000	..		
Sevandakulam	150,000	198,951	..	
Keranur	100,000	..	100,000	
Total	3,150,000	1,968,031	1,452.485	

(a) Exclusive of the quantity required for supply to the French Government at Pondicherry.
(b) In G.O., Mis. No. 1310, Revenue, dated 27th March 1895, Government has stated that it does not contemplate the opening of a Government Reserve factory at Tiruppórúr.
(c) The Lakshmi pans having ceased to be worked for the accumulation of reserve stocks (*vide* paragraph 10 of Board's Proceedings, No. 255, dated 15th June 1893), the quantity ordered to be held at that station has been added to the reserve to be acquired from the Védáranniyam extension.
(d) The opening of this factory has been ordered to be held in abeyance for a year or two (*vide* G.O., Mis. No. 614, Revenue, dated 2nd February 1897).
(e) Includes the quantity purchased for the reserve stock from the modified excise licensees of the Védáranniyam factory and also the quantity of Védáranniyam Government salt stored at Negapatam.

28. It will be observed that the reserve stock has been fully secured, during the year, at all the selected stations in the Northern and Central Divisions except Tiruppórúr. The apparent deficiency noticed in the case of some of the stations is due to the oldest salt in stock having been sold in part so as to make room for the produce of the current season, and in Calingapatam to keep down Excise prices. Excluding the reserve originally ordered to be kept in Tiruppórúr and which was afterwards directed to be accumulated in the Negapatam Sub-division, for the reason given in paragraph

42 of the report for 1895–96, the quantity yet to be acquired in the Negapatam Sub-division amounts to 502,485 maunds or very nearly the quantity ordered to be accumulated at Muttupet, the opening of which factory has, as already remarked, been ordered to be held in abeyance for a year or two. The Board regrets that its promise to submit revised proposals regarding these reserve factories (*vide* paragraph 42 of the report for 1895–96) has been overlooked. They will now be prepared.

In the Sevandakulam extension of the Tinnevelly Sub-division, there was, at the end of March last, a stock of 198,951 maunds or nearly half a lakh over the reserve ordered for the station. For the same reasons as those stated in the previous report, no salt was purchased for the reserve stock from the Keranur licensees.

General effect of the maintenance of reserve stocks and measures taken for preserving them from deterioration.

29. The average wholesale price of Excise salt, which has now been falling for many years, showed a slight tendency to recover during the year under review. The increase was practically confined to the Tinnevelly and Negapatam Sub-divisions where the reserve stocks have proved unsaleable. The Board expects a decrease in those sub-divisions during the current year however. The figures for the last eight years are shown in the margin.

Years.	Rate per maund. A.	P.	Years.	Rate per maund. A.	P.
1889–90 ..	4	4·4	1893–94 ..	3	6·5
1890–91 ..	4	2·0	1894–95 ..	3	4·8
1891–92 ..	3	10·1	1895–96 ..	3	3·8
1892–93 ..	3	6·5	1896–97 ..	3	5·2

Government of India letter, No. 2849, Separate Revenue, dated 15th June 1895, communicated with G.O., No. 434, Revenue, dated 10th July 1895.

30. In pursuance of the orders of the Government of India, a portion of the reserve salt in all the stations in which the prescribed quantities had been acquired was offered for sale. In Sevandakulam, however, sales were ordered to be stopped as the stock at the extension was only a little more than enough for two years' supply to the fish-curing yards on the West Coast and as the average annual outturn of the extension was less than the west coast requirements. The result, however, was very disappointing at Adirámpatnam and Negapatam, at which latter place, owing to the very inferior and unsaleable nature of the salt, a quantity of 102,689 maunds was ordered to be destroyed (*vide* G.O., Mis. No. 3950, Revenue, dated 2nd October 1896). The attempt to sell a portion of the old stock at Calingapatam proved as unsuccessful as in the previous year, owing to its heaviness and consequent unsaleable nature, notwithstanding the fact that the upset price of the 1890 salt on sale was reduced to 6 pies a maund. The salt of 1893 would probably have sold, but the price fixed (4 annas a maund—*vide* G.O., Mis. No. 363, Revenue, dated 28th January 1895) was so high that the trade preferred to make their purchases from the Excise factory. The salt at the Surlá extension was sold under the special sanction of Government accorded in G.O., Mis. No. 50, Revenue, dated 9th January 1896.

31. The subjoined statement shows the quantity ordered to be sold in reserve extensions and factories and the quantities actually sold in them during 1896–97 :—

Extensions.	Quantity ordered to be sold.	* Quantity actually sold in 1896–97.
1	2	3
	MDS.	MDS.
Surlá Extension	28,800	22,576
Calingapatam Extension	Salt of the seasons of 1890, 1891 and 1893.	609
Karasa Extension	3,000 per month	24,369
Penuguduru Extensions	6,000 do.	12,194
Krishnapatnam Extensions	80,000	23,470
Karambalam Extension	4,800 per month	28,560
Negapatam factory	175,000	580
Adirámpatnam Extension	20,000	..
Sevandakulam do.	50,000	..

* The figures in this column exclude sales of experimentally sifted salt.

32. The question of improving the condition of the Government reserves so as to make them more useful for the purposes for which they were intended is one of considerable difficulty and is still engaging the attention of the Board. The system

of accepting salt from the licensees by the bag instead of by actual weight, the kudivaram on the total weight stored being distributed amongst the licensees in proportion to the number of bags delivered by each, is now being tried at the Vallur factory of the Ennore Circle (*vide* G.O., No. 266, Revenue, dated 27th April 1897), and promises good results. The bags are filled from hoppers so as to ensure each containing, as far as possible, the same bulk of salt. If successful, it will offer a very distinct inducement to the manufacture of light salt in all reserve factories and this should go far towards doing away with the present unpopularity of reserve stocks.

B.—Licensees and Capitalists.

Relations between licensees and capitalists.

33. With the exception of the licensees of the Naupada, Bimlipatam, Tada, Chunampet, Merkanam, Neidavasal, Theethandathanam, Vattanam, Mutturagunádapatnam, Kayalpatnam and Kuttanguli factories who worked independently of capitalists, and with the exception also of those of Jagannaikpur, Manambadi, Arumuganeri, Kulasékarapatnam and Keranur who are themselves capitalists working under special leases or licenses, the majority of the licensees of the other excise factories still continue to be in the hands of capitalists, receiving from them rates of kudivaram ranging from Rs. 6 to Rs. 32 per garce. It is satisfactory, however, to note that the number of independent licensees in these factories rose from 927 * in 1895–96 to 1,132 in the year under report. The increase is generally distributed over all the factories with the exception of in Covelong, where several licensees whose offers to revert to the monopoly system were not accepted by Government have transferred their pans to Messrs. Arbuthnot & Co. This increase, coupled with the fact that two more factories were worked by the licensees independently, is an indication of a continued tendency on the part of the licensees to emancipate themselves from the control of the capitalists.

* Revised figure.

34. Under the terms of the agreement referred to in paragraph 46 (*d*) of the Administration report for 1895–96, manufacture was restricted at Manginapudi in consequence of the large stocks of old salt in hand. This restriction was imposed by the capitalists, not so much with the object of raising excise prices, as of getting rid of their existing large stocks. In none of the other excise factories in which the capitalist element was predominant was any dittam (specified quantity) fixed by the capitalists with a view to restrict manufacture or raise prices.

C.—Wholesale price of Salt in Excise Factories.

Wholesale price of Excise salt.

35. Appendix E shows the quantities of salt manufactured for general sale and the wholesale prices realised for it by licensees during the year. The subjoined statement shows the maximum, minimum and average prices per maund as compared with the preceding year. As already stated, there was only a slight increase in the average selling price :—

Sub-division.	Year.	PRICE PER MAUND REALISED (*ex-duty*). Maximum.			* Minimum.			Average.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Chatrapur	1895–96	0	4	0	0	4	0	0	4	0·0
	1896–97	**0**	**4**	**0**	**0**	**2**	**9**	**0**	**3**	**10·0**
Chicacole	1895–96	0	8	0	0	2	0	0	4	4·1
	1896–97	**0**	**8**	**0**	**0**	**1**	**1**	**0**	**3**	**6·3**
Cocanada	1895–96	0	9	0	0	0	4	0	3	11·1
	1896–97	**0**	**8**	**0**	**0**	**0**	**4**	**0**	**3**	**1·6**
Masulipatam	1895–96	0	3	8	0	2	0	0	2	7·7
	1896–97	**0**	**3**	**0**	**0**	**2**	**0**	**0**	**2**	**8·2**
Nellore	1895–96	0	4	0	0	1	9	0	2	7·5
	1896–97	**0**	**3**	**6**	**0**	**1**	**6**	**0**	**2**	**8·1**
Chingleput	1895–96	0	7	9	0	1	0	0	2	11·8
	1896–97	**0**	**8**	**0**	**0**	**1**	**0**	**0**	**2**	**4·7**
Negapatam	1895–96	0	8	0	0	1	0	0	4	0·9
	1896–97	**0**	**9**	**0**	**0**	**1**	**0**	**0**	**4**	**4·0**
Tinnevelly	1895–96	0	7	0	0	0	6	0	3	0·6
	1896–97	**0**	**10**	**0**	**0**	**0**	**1**	**0**	**3**	**11·7**
Average for the Presidency ..	1895–96	0	9	0	0	0	4	0	3	3·8
	1896–97	**0**	**10**	**0**	**0**	**0**	**1**	**0**	**3**	**5·2**

* Prices below two annas are generally those realised at auction sales of remnant heaps sold under the conditions of the excise license and at the auction sales of old excise stocks liable to destruction under the five years' rule.

36. There need be no apprehension of a rise in prices in any of the sub-divisions owing to depletion of stocks as the quantity of Government and Excise salt on hand at the end of March 1897 was sufficient, according to the average rate of consumption during the last three years, to last for over 24 months.

	MDS.
Stock at the end of March 1897	14,531,779
Average annual sales for the three years ending 1896–97	6,984,641
	MONTHS.
Period for which stocks will last	24·9

Variation in wholesale prices.

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

(*a*) *Chatrapur.*—The excise salt of Surla was sold at a uniform rate of As. 4 a maund all through the year, except when the monopoly salt in the twelve twenty-garce heaps ordered to be sold in G.O., Mis. No. 50, Revenue, dated 9th January 1896, was under sale.

(*b*) *Chicacole.*—The prices of excise salt fell in all the factories of the sub-division, except at Karasa, where, notwithstanding the sale of the Government reserve stocks, there was a slight rise—As. 3–4·3 against As. 3–0·9 in the preceding year. This general fall was due to the presence of very ample stocks everywhere. The opening of sales of the old stocks recently ordered to be purchased on behalf of Government from the licensees of the Calingapatam factory who have agreed to revert to the monopoly system will, it is hoped, bring about a reduction in the high prices realized by the excise licensees at Kuppili. The low average at Naupada was due to the sale to the Orissa traders at As. 1–1 a maund of the old excise salt which was under orders for destruction under the five years' rule.

(*c*) *Cocanada.*—The opening of sales of monopoly salt at the Penugudúru extension had the desired effect, and the average excise prices at Jagannaikpur and Penugudúru fell from As. 4–0·4 and As. 6–1·8 to As. 3 and As. 5–9·8, respectively. The slight fall at Mogalturru calls for no remark. The high prices realized for some of the salt at the Jagannaikpur factory was due to the sale of light salt obtained by Messrs. Hall, Wilson & Co's. mode of treatment.

(*d*) *Masulipatam.*—The very slight reduction in the average price of the salt sold in the Manginapudi factory calls for no remark. The increase in the price of the salt of the Nizampatam factory is attributed to the high rate of cess fixed for the factory for the year 1896.

(*e*) *Nellore.*—Except at Kanuparti, there was a general rise in all the factories of this sub-division, due, chiefly, to the comparative lightness of the salt of 1896 at the Pákala factory, and to the absence of manufacture at Iskapalle. The fall in Kanuparti was due to the sales of Government salt at the factory and to the low rate (As. 2 per maund) at which salt was sold at the adjoining factory of Chinna Ganjám. The slight decrease in the price of the salt of Krishnapatnam was due to the vicissitudes of trade.

(*f*) *Chingleput.*—The fall in the average selling price of excise salt at Tada, Merkanam and Chunampet was due to competition among the licensees. The slight increase observable at Cheyur resulted from the unavoidable imposition of a heavy cess and the fact that almost all the licensees are in the hands of two large capitalists—Messrs. Binny & Co. and Alavandariah & Sons. The returns of prices for the Vayalur, Ennore and Covelong Circles are very unreliable and misleading, as the prices quoted are only nominal and do not represent those realized by the licensees when the salt is sold at Madras.

(*g*) *Negapatam.*—There was a general rise in excise prices in all the factories of the sub-division, except at Kumblimedu, Vedaranniyam, Thambikkanallavankottai and Magilankottai, resulting in a slight increase of the average price for the sub-division. This is attributed in general terms to the good quality of the salt on sale at those factories. The increase at Manambadi was also partly due to the fact that Messrs. Parry & Co. had the sole command of the market.

(*h*) *Tinnevelly.*—There was a perceptible rise in the average price for the sub-division, this being the net result of an increase in the Morekolam, Tuticorin, Kayalpatnam and Kuttanguli factories and of a decrease in the Theethandathanam, Vattanam, Manakkudi, Keranur, Arumuganeri and Kulasekarapatnam factories. The

increase in Morekolam is ascribed to the influence of the capitalists, and that in Kuttanguli to the absence of sales during the major portion of the year in the adjoining factories of Keranur and Arumuganeri, operations in which were suspended owing, in the first case, to the death of one of the joint licensees and, in the other, to the death of the lessee Dr. Dhanakoti Raju. The decrease in the Theethandathanam and Manakkudi factories is reported to be due to the bad quality of the salt on sale. The variations in the other factories have not been satisfactorily explained by the local officers. It is, however, believed that the high prices in the Tuticorin factories are due to the action of the local Salt Trading Company which will, however, break up at the end of the current year.

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

Retail prices in districts.

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

Districts.	Average price (number of seers of 80 tolas per rupee).	Districts.	Average price (number of seers of 80 tolas per rupee).
Ganjám	11·62	South Arcot	12·53
Vizagapatam	11·82	Salem	11·00
Gódávari	12·71	Coimbatore	11·25
Kistna	12·73	Tanjore	12·67
Nellore	12·39	Trichinopoly	11·73
Kurnool	10·85	Madura	11·91
Bellary	10·30	Tinnevelly	12·66
Anantapur	10·89	South Canara	11·68
Cuddapah	11·81	Malabar	11·61
North Arcot	12·04	Nilgiris	9.13
Chingleput	12·54		

Retail prices were normal.

39. Making allowance for wastage, for agency charges, for middlemen's profits and the cost of carriage, all of which must be taken into consideration in fixing retail prices, the average retail price of salt, varying as it did from Rs. 3–2–3 to Rs. 4–6–1 per maund of 82⅔ lb., was not excessive. There were no marked variations in the retail prices ascertained at the selected centres.

E.—Competition of Bombay with Madras Salt.

Cost of Bombay salt.

40. The average cost of Bombay salt imported on private account during the year in the several British ports in the districts of South Canara and Malabar was As. 10–2 per maund as shown below :—

	I. MDS.
Quantity imported as per manifests	1,152,653
Deduct—wastage in transit	24,594
Actual quantity imported ...	1,128,059

	RS.	A.	P.
Price of salt paid at the port of export, *ex*-duty	3,46,724	7	4
Amount of freight paid	1,03,131	11	6
Shipping, &c., charges at the port of export	1,57,104	13	8
Landing charges at the port of import	48,257	4	5
Total cost incurred for the several consignments before storage at the port of import	6,55,218	4	11
Add—the duty on the quantity wasted in transit	61,485	0	0
Total ...	7,16,703	4	11
Cost per maund of salt actually imported	0	10	2

41. The prime cost of Bombay salt at Calicut amounted to As. 9–6 per maund and was thus considerably higher than that of Madras salt at Madras. As in previous years, however, a large quantity of this Bombay salt was consumed in the Coimbatore and Salem districts—390,372 maunds in the year under report,—and small quantities even reached Mysore (9,988 maunds), North Arcot (630 maunds) and Cuddapah (321 maunds) by the Madras Railway. The corresponding figures for these interior districts during the previous six years are given in the margin. The only reason that can be assigned for its increasing popularity is its lightness, the difference in the railway rates from Calicut to Pódanúr (111 miles) and from Madras to Pódanúr (302 miles) being trifling—only As. 1–4 per maund.

Cause of competition of Bombay with Madras salt.

Year.	MDS.
1890–91 ..	.. 333,783
1891–92 ..	.. 481,920
1892–93 ..	.. 347,029
1893–94 ..	.. 303,915
1894–95 ..	.. 226,802
1895–96 ..	.. 366,811

A large quantity (435,936 maunds) of salt from the Bombay Presidency has also found its way into the Kistna, Kurnool, Bellary and Anantapur districts and into the Mysore Province by rail. This was partially compensated for by a large decrease * in the quantity of salt brought from the Goa territory by the Southern Mahratta Railway to the Bellary, Anantapur and Kurnool districts and the Mysore Province as shown in the margin. The Mysore Province was almost entirely supplied during the year with salt from the Bombay Presidency and from the Goa territory, the quantity in the year under report being 356,817 maunds, † while only 60,789 maunds of Madras salt went to that Province.

District or Province.	1895–96. I. MDS.	1896–97. I. MDS.
* Bellary and Anantapur districts ..	117,719	13,388
Kurnool district	18,675	4,714
Mysore Province	335,376	41,335
Total ..	471,770	59,437

† From the Bombay Presidency	315,482
" Goa territory	41,335
Total ..	356,817

42. In G.O., Mis. No. 2154, Revenue, dated 3rd June 1896, sanction was accorded to the deputation of a special officer to Bombay to study the processes adopted there and to ascertain by personal inspection and inquiries whether the lightness of the salt is due to the system of manufacture or to the favourable local conditions. Before adopting this course, however, the Commissioner obtained permission (*vide* G.O., Mis. No. 3486, Revenue, dated 28th August 1896) to spend a few days in Bombay himself, and after making careful investigations he came to the conclusion that nothing would be gained by the deputation of a special officer as the lightness of Bombay salt is fully accounted for by the following facts :—

(i) The salt is allowed to dry for some days on the ridges separating the pans in a thin layer and thus undergoes no handling except the actual scraping process until it is thoroughly dry and hard;

(ii) it is sifted into grades before storage and crystals of a uniform size are stored together;

(iii) it is permitted to be stored in very small heaps which are added to day by day as the salt is ready in order to avoid the crushing effect of a heavy mass;

(iv) concentrated storage is not insisted on and injury by transport to distant platforms is consequently reduced to a minimum;

(v) it is not weighed into store and the crystals are in consequence not broken up by being passed through the weighing machines; and

(vi) large stocks are not kept so that the salt is sold before it gets consolidated by age.

Such a process of manufacture is altogether inconsistent with the views regarding the security of the revenue held in Madras.

CHAPTER VI.—STOCKS AND ISSUES.

Stocks and Issues.

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

RECEIPTS and ISSUES of SALT.

Sub-Divisions.		Stock at the beginning of the year. Actual quantity in store.	Wastage remaining to be written off.	Total.	Received into store during the year. From manufacturers.	By importation.	Gain by weighment.	From other Sub-Divisions.	Miscellaneous receipts.	Total.	Total in hand and received.
1		2	3	4	5	6	7	8	9	10	11
					Government Salt.						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast	Chatrapur	385,586	4,689	390,275	607,681	..	1	..	(n) 162	607,844	998,119
	Chicacole	648,821	4,369	653,190	212,836	..	5	..	..	212,841	866,031
	Cocanada	242,958	2,000	244,958	110,711	..	6	..	..	110,717	355,675
	Masulipatam	46,882	1,628	48,510	(m) 100,038	..	..	..	..	100,038	(c) 149,908
	Nellore	(b) 841,626	8,336	849,962	396,103	..	..	1,440	(n) 178	397,721	(e) 1,248,513
	Chingleput	2,128,472	40,594	2,169,066	1,588,121	..	33	..	..	1,588,154	(g) 3,828,968
	Negapatam	581,884	5,293	587,177	148,796	..	..	..	(n) 60	148,856	(i) 736,890
	Tinnevelly	284,982	15,839	300,821	106,783	..	..	..	..	106,783	(k) 412,975
West Coast—Calicut		114,646	2,193	116,839	..	..	248	138,456	..	138,704	255,543
Total of Government Salt		5,275,857	84,941	5,360,798	3,271,069	..	293	139,896	400	3,411,658	8,852,622
					Excise Salt.						
East Coast	Chatrapur	124,434	2,056	126,490	260,020	..	..	..	..	260,020	386,510
	Chicacole	625,416	8,651	634,067	1,105,210	..	..	..	..	1,105,210	1,739,277
	Cocanada	210,952	7,293	218,245	548,371	..	20	..	..	548,391	766,636
	Masulipatam	491,585	6,351	497,936	127,288	..	..	..	(n) 300	127,588	(d) 624,164
	Nellore	(a) 941,792	11,863	953,655	609,736	..	40	..	(n) 656	610,432	(f) 1,563,257
	Chingleput	4,057,723	31,355	4,089,078	1,165,184	..	45	..	(n) 135	1,165,364	(h) 5,182,694
	Negapatam	701,064	51,002	752,066	962,392	..	39	..	(n) 200	962,631	(j) 1,713,840
	Tinnevelly	1,524,107	28,731	1,552,838	1,555,671	..	44	..	(o) 506	1,556,221	(l) 3,103,688
West Coast—Calicut		Nil.									
Total of Excise Salt		8,677,073	147,302	8,824,375	6,333,872	..	188	139,896	1,797	6,335,857	15,080,066
Imports	Duty paid	..	..	..	..	..	..	..	..	1,128,242	1,128,242
	Duty bearing	..	..	..	..	..	..	..	..	3,698	3,698
Grand Total		13,952,930	232,243	14,185,173	9,604,941	..	481	139,896	2,197	10,579,455	25,064,628

(a) Includes 20 maunds wrongly shown under monopoly stock in the accounts of 1895-96. (b) Excludes 20 maunds wrongly shown under monopoly stock in the accounts of 1895-96.
(c) Includes 1,360 maunds purchased from excise licensees for issue to fish-curing yards. (d) Excludes 1,360 maunds purchased from excise licensees for issue to fish-curing yards.
(e) Includes 830 do. do. do. (f) Excludes 830 do. do. do.
(g) Includes / (h) Excludes } 64,543 maunds purchased from the excise licensees and transported to, and stored at, the Madras depôt and 7,205 maunds purchased from the excise licensees for fish-curing purposes.
(i) Includes 857 maunds purchased from the excise licensees for fish-curing purposes. (j) Excludes 857 maunds purchased from the excise licensees for fish-curing purposes.
(k) Includes 5,371 do. do. do. (l) Excludes 5,371 do. do. do.
(m) Salt collected in the Pandraka swamp. (n) Quantity paid for but not delivered, the duty on which was subsequently refunded.
(o) Includes 12 maunds, the duty on which was refunded and 494 maunds intended to be exported to the Straits Settlements but the cess on which was refunded as the quantity was not exported.

Receipts and Issues of Salt—*cont.*

Sub-Divisions.		Expended during the year. Home and Inland consumption.	Supplied for curing fish.	Sold to French Government.	Sent to other Sub-Divisions.	Miscellaneous.	Total.	Wastage written off. Ordinary.	Special.	Total expended.	Balance at the end of the year. Actual quantity in store.	Wastage remaining to be written off.
		12	13	14	15	16	17	18	19	20	21	22
						Government Salt.						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast	Chatrapur	333,720	3,764	..	..	(a) 1,200	338,684	22,672	..	361,356	633,948	2,815
	Chicacole	143,914	8,908	..	..	..	152,822	14,884	28,859	196,565	663,237	6,229
	Cocanada	12,435	4,910	720	..	..	18,065	4,423	..	22,488	332,995	192
	Masulipatam	65,240	1,372	..	..	..	66,612	2,442	..	69,054	78,921	1,933
	Nellore	450,051	4,316	..	..	..	454,367	12,735	..	467,102	761,671	19,740
	Chingleput	63,590	6,358	42,125	1,440	(b) 191,839	305,352	380	4,850	310,582	3,349,058	169,328
	Negapatam	71,450	4,810	10,800	..	(c) 50,955	138,015	7,044	..	145,059	513,698	78,133
	Tinnevelly	15,366	6,528	..	133,498	(d) 3,788	159,180	17,311	..	176,491	225,732	10,752
West Coast—Calicut		..	108,057	1,350	..	(e) 12	109,419	1,696	27	111,142	141,704	2,697
Total of Government Salt		1,155,766	149,023	54,995	134,938	247,794	1,742,516	83,587	33,736	1,859,839	6,700,964	291,819
						Excise Salt.						
East Coast	Chatrapur	125,840	..	..	..	..	125,840	7,578	..	133,418	251,626	1,466
	Chicacole	843,402	..	..	..	(f) 2,785	846,187	47,891	..	894,078	825,332	19,867
	Cocanada	390,496	..	..	..	(d) 10,327	400,823	25,561	..	426,384	337,700	2,552
	Masulipatam	186,472	..	..	..	..	186,472	10,389	..	196,861	413,135	14,168
	Nellore	617,776	..	..	..	..	617,776	18,711	..	636,487	902,261	24,509
	Chingleput	1,545,264	..	..	..	(g) 461,621	2,006,885	29,362	..	2,036,247	2,856,299	290,148
	Negapatam	729,593	..	..	..	(d) 20,367	749,960	79,215	..	829,175	851,999	32,666
	Tinnevelly	1,296,714	..	..	..	(h) 184,650	1,481,364	64,212	..	1,545,576	1,534,167	23,945
West Coast—Calicut		..	..	..	..	..	..	..	..	..	..	..
Total of Excise Salt		5,735,557	..	..	..	679,750	6,415,307	282,919	..	6,698,226	7,972,519	409,321
Imports	Duty paid	1,128,242	..	..	..	..	1,128,242	..	..	1,128,242	..	..
	Duty bearing	3,698	..	..	..	..	3,698	..	..	3,698	..	..
Grand Total		8,023,263	149,023	54,995	134,938	927,544	9,289,763	366,506	33,736	9,690,005	14,673,483	701,140

(a) Quantity sold in 1895-96 but not included in the accounts of that year. (b) Includes 191,838 maunds destroyed, and one maund lost by the fish-curing contractor, the value of which was recovered.
(c) Includes 50,944 maunds destroyed and 11 maunds (stolen from the Muttupet fish-curing yard) written off the accounts. (d) Quantity destroyed.
(e) Quantity lost in transit, the value of which was recovered. (f) Includes 2,784 maunds destroyed and 1 maund issued to Messrs. W. Stuart Hall & Co. for sample on payment of duty.
(g) Includes 25,262 maunds exported to Calcutta by sea and 436,359 maunds destroyed. (h) Includes 180,000 maunds exported to Penang and 4,650 maunds destroyed.

44. In a still more condensed form the figures are—

—	Actual quantity in hand on 1st April 1896.	Received in 1896–97 exclusive of transfers.	EXPENDED IN 1896–97.			Actual quantity in hand on 1st April 1897.
			Passed into consumption.	Wastage written off.	Total.	
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Government salt	* 5,275,857	‡ 3,351,928	1,361,008	117,323	1,478,331	6,700,964
Excise salt	† 8,677,073	§ 6,335,857	5,735,558	282,919	6,018,477	7,972,519
Imported salt	..	1,131,940	1,131,940	..	1,131,940	..
Total ..	13,952,930	10,819,725	8,228,506	400,242	8,628,748	14,673,483

* Excludes, † Includes — 20 maunds wrongly included in the monopoly stocks in the accounts of 1895-96.

‡ Inclusive, § Exclusive — of 80,166 maunds, of which 15,623 maunds were purchased by Government for supply to fish-curing yards and 64,543 maunds purchased from the excise licensees and transported to and stored at the Madras depôt.

Stocks—locally manufactured.

45. The stocks of Government salt in the Presidency at the end of the year show an increase of 1,425,107 maunds and those of excise salt a decrease of 704,554 maunds, resulting in a net increase of 7·20 lakhs of maunds. Taking both Government and excise salt together, the stock in hand at the end of the year, on the East Coast, was sufficient at the average rate of sales for home and inland consumption during the past three years to last for 24·9 months (against stocks for 23·7 months at the end of the preceding year) as shown below :—

Sub-division.	Stock at the end of 1896–97.	Average sales for home and inland consumption during the last three years.	Period for which stocks in column 2 should suffice.	Period for which stock at the end of 1895–96 was estimated to last.	Increase or decrease.
	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Chatrapur	885,574	520,327	20·4	10·5	+ 9·9
Chicacole	1,488,569	887,604	20·1	18·4	+ 1·7
Cocanada	670,695	380,787	21·1	14·6	+ 6·5
Masulipatam	492,056	300,152	19·6	21·3	— 1·7
Nellore	1,663,932	1,014,044	19·6	23·0	— 3·4
Chingleput	6,205,357	1,741,775	42·7	40·4	+ 2·4
Negapatam	1,865,697	821,182	19·9	19·0	+ 0·9
Tinnevelly	1,759,899	1,318,820	16·0	16·3	— 0·3
Total ..	‖ 14,531,779	6,984,641	24·9	23·7	+ 1·2

‖ Exclusive of 141,704 maunds kept in the West Coast depôts for fish-curing purposes.

The stock was excessive in the Chingleput sub-division, where large quantities must in time be destroyed owing to their becoming unsaleable through age or liable to destruction under the five years' rule.

Imported.

46. The salt imported by sea on private account showed a net decrease of 146,951 maunds as compared with the previous year; this is made up of a decrease of 147,175 maunds under duty-paid and an increase of 224 maunds under duty-bearing imports. The decrease in the duty-paid imports was partly due to the prevalence of plague in Bombay and partly to the up-country demand having fallen off in consequence of the unfavourable season. The increase in the duty-bearing imports is slight and needs no explanation.

Duty-paid.

47. The whole of the duty-paid imports was imported from the Bombay Presidency. 183 maunds were received in the port of Madras, and 268,154 maunds were landed in South Canara and 859,905 maunds in Malabar. Details will be found in Appendix H. The wastage in transit by sea was 24,594 maunds or 2·10 per cent.

Duty-bearing.

48. The duty-bearing imports amounted to 3,698 maunds.

49. Including exports there was a decrease of 500,538 maunds in the total quantity of salt issued during the year, as shown below :—

—	1895–96.	1896–97.	Increase or decrease.
	I. MDS.	I. MDS.	I. MDS.
Issued for home and inland consumption.	8,271,396	8,023,263	— 248,133
Issued for fish-curing	170,790	149,023	— 21,767
Sold to French Government	53,127	54,996	+ 1,868
Issued for export	* 437,768	† 205,262	— 232,506
Total ..	‡ 8,933,081	‡ 8,432,543	— 500,538

* Is made up of 2,000 maunds of duty-paid salt exported to Calcutta by sea and 435,768 maunds of duty-bearing salt exported to Penang.

† Is made p of 25,262 maunds of duty-paid salt exported to Calcutta by sea and 180,000 maunds of duty-bearing salt exported to Penang.

‡ Excludes the quantities of salt purchased by Government from the excise licensees either for fish-curing purposes or under the terms of their agreement to revert to the monopoly system.

Issues for home and inland consumption.

50. The issues for home and inland consumption of Government, excise and imported salt exhibit a decrease of 248,133 maunds, as detailed below :—

Sub-division.	1895–96.	1896–97.	INCREASE OR DECREASE.	
			Quantity.	Per cent.
	I. MDS.	I. MDS.	I. MDS.	
Chatrapur	540,479	459,560	— 80,919	— 11·27
Chicacole	844,263	987,323	+ 143,060	+ 16·94
Cocanada	383,071	402,931	+ 19,860	+ 5·18
Masulipatam	293,905	251,712	— 42,193	— 14·35
Nellore	1,044,618	1,067,827	+ 23,209	+ 2·22
Chingleput	1,714,961	1,611,000	— 103,961	— 6·06
Negapatam	847,420	801,045	— 46,375	— 5·47
Tinnevelly	1,325,880	1,312,087	— 13,793	— 1·04
Calicut	1,276,799	1,129,778	— 147,021	— 11·51
Total ..	8,271,396	8,023,263	— 248,133	— 2·99

Variation in sales for home and inland consumption.

51. The decrease in sales in the Chatrapur sub-division was principally due to the diversion of the Orissa trade to the Naupada factory, where the old unsaleable excise stock was being sold by the licensees at reduced rates. The increase in the Chicacole sub-division was due to the above reason and also (1) to the sale of monopoly salt at Karasa by auction, and (2) to the light salt under sale at comparatively cheap rates at the Calingapatam and Bimlipatam factories. The increase in the Cocanada sub-division was attributable to the opening of the monopoly reserve at Penuguduru for sale and the consequent reduction in the price of excise salt. The decrease in the Masulipatam sub-division was caused by the inferior quality of the salt sold in the Manginapudi factory and the high prices charged by the excise licensees of the Nizampatam factory. The increase in Nellore was due (1) to increased demand from Cuddapah, North Arcot and other places at Krishnapatnam, (2) to competition among the excise licensees of that factory and its extensions, (3) to the opening of sales of Government salt in Krishnapatnam Extension No. I, and (4) to no cess being charged on the salt of the Krishnapatnam factory and on the excise salt of Extension No. I. The decrease in the Chingleput sub-division has not been satisfactorily explained by the Assistant Commissioner, but the Board is of opinion that it may be attributed (1) to distress and reduced consumption in the Ceded Districts and (2) to the competition of Bombay salt. It seems also probable that there was a decrease in stocks in the famine districts owing to the high prices of grain and scarcity of money. The decrease in the Negapatam Subdivision was due (1) to the inferior quality of the salt sold at Negapatam and Kumblimedu, (2) to business being interfered with by disputes between the licensees and capitalists of the Magilankottai factory and by the capitalists of the Adirampatnam Circle having been busily engaged in litigation. The decrease in the Tinnevelly subdivision was due (1) to the closure of the Vaippar factory, (2) to the expiry of the

lease of the Manakkudi factory, (3) to the heavy salt sold in Morekolam, (4) to the temporary stoppage of sales in the Arumuganéri and Kulasékarapatnam factories consequent on the death of the lessee, and (5) to the disputes which have arisen amongst the joint licensees of the Keranur factory.

Variation in the sales of Excise salt.

Sub-Division.	1895-96.*	1896-97.*	Difference.
	MDS.	MDS.	MDS.
Chatrapur	153,278	125,840	− 27,438
Chicacole	678,972	843,403	+ 164,431
Cocanada	366,845	390,496	+ 2,365
Masulipatam	262,373	186,472	− 75,901
Nellore	592,805	617,776	+ 24,971
Chingleput	1,710,627	1,570,526	− 140,101
Negapatam	768,946	729,593	− 39,353
Tinnevelly	1,682,945	1,476,714	− 206,231
Total ..	6,216,791	5,940,820	− 275,971

* The figures in these columns exclude purchases by Government from the excise licensees and the salt destroyed.

52. The issues of Excise salt showed a decrease of 275,971 maunds. The variations in sales are accounted for by the reasons given above for the variations in the issues for home and inland consumption. In Tinnevelly it was due also to the unusually large exports to Penang in the preceding year.

Supply to the French Government.

53. The quantity of salt supplied to the French Government during the year was 54,995 maunds against 53,127 maunds in 1895-96 and 54,880 maunds in 1894-95.

Wastages written off.

54. The wastages written off during the year amounted to 400,242 maunds of which 366,506 maunds were ordinary and 33,736 maunds special. The latter was chiefly wastage discovered in certain old monopoly heaps re-stored at Naupada and in the transit of the salt sent to Pondicherry.

High wastages.

55. A detailed statement of ordinary wastage discovered during the year is printed as Appendix I. The high wastages were in most cases due to the age and bad covering of the heaps and to the damage consequently caused by the rains. Greater care in storage and coverings is now being insisted on but it will take some years before the salt contained in all the badly protected and cared for old heaps is disposed of. A memorandum explaining the causes of other abnormal wastages is submitted separately in manuscript as an enclosure to Appendix I.

Excess.

56. An excess of 458 maunds was found in 45 heaps during the year. The storers of these heaps were punished where necessary.

Abstract of stocks and issues during the past ten years.

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

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

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise. salt.	Imported. salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1887-88	1,171,185	1,732,671	..	2,903,856	1,058,515	7,831,841	1,088,694	9,979,050	2,229,700	9,564,512	1,088,694	12,882,906
1888-89	1,051,846	3,650,864	..	4,702,710	1,138,499	7,877,493	1,120,047	10,136,039	2,190,345	11,528,357	1,120,047	14,838,749
1889-90	1,157,230	5,168,118	..	6,325,348	1,330,197	7,913,793	1,220,461	10,464,451	2,487,427	13,081,911	1,220,461	16,789,799
1890-91	1,328,138	6,693,276	..	8,021,414	1,654,830	7,069,451	1,264,872	9,989,153	2,982,968	13,762,727	1,264,872	18,010,567
1891-92	1,896,935	7,522,662	..	9,419,597	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,828	1,375,650	20,584,471
1892-93	2,471,552	9,253,074	..	11,724,626	1,912,592	7,295,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724
1893-94	3,105,212	10,184,831	..	13,290,043	1,255,005	6,123,486	1,053,203	8,431,694	4,360,217	16,308,317	1,053,203	21,721,737
1894-95	3,099,334	9,850,910	..	12,950,244	1,730,783	7,274,848	1,151,549	10,157,180	4,830,117	17,125,758	1,151,549	23,107,424
1895-96	3,363,170	10,283,416	..	13,646,586	3,632,901	5,514,096	1,278,891	10,425,888	6,996,071	15,797,512	1,278,891	24,072,474
1896-97	5,275,857	8,677,073	..	13,952,930	3,351,928	6,335,857	1,131,940	10,819,725	8,627,785	15,012,930	1,131,940	24,772,655

Years.	Issues.						Balance at end of the year, exclusive of wastage not written off within the year.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1887-88	7,700,724	151,324	..	60,905	..	7,912,953	1,051,846	3,650,864	..	4,702,710
1888-89	7,748,222	172,897	4,020	57,168	206,584	8,188,891	1,157,333	5,168,118	..	6,325,451
1889-90	8,022,466	175,111	(a) 29,583	59,298	91,721	8,378,179	1,328,138	6,693,276	..	8,021,414
1890-91	7,923,468	196,425	(b) 309	54,394	40,806	8,215,402	1,896,935	7,522,662	..	9,419,597
1891-92	8,185,395	175,099	..	58,363	51,992	8,470,849	2,471,552	9,253,074	..	11,724,626
1892-93	8,157,454	160,466	(c) 5,698	57,107	87,978	8,468,703	3,105,212	10,184,831	..	13,290,043
1893-94	8,015,789	146,947	(d) 1,305	52,863	100,407	8,317,311	3,099,586	9,851,395	..	12,950,981
1894-95	8,221,645	148,822	(e) 47,625	54,880	280,488	8,753,460	3,363,170	10,283,316	..	13,646,486
1895-96	8,271,396	170,790	(f) 255,124	53,127	437,768	9,188,205	5,275,877	8,677,053	..	13,952,930
1896-97	8,023,263	149,023	(g) 722,273	54,995	205,262	9,154,816	6,700,964	7,972,519	..	14,673,483

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

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

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

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

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

(e) Includes 6 maunds lost in transit in the supply to the French Government for which double duty was recovered and credited and 47,619 maunds destroyed by the licensees under the five years' rule.

(f) Includes 29 maunds lost in transit, the value of which was recovered from the contractor and credited, 872 maunds confiscated by Government as the salt was manufactured without license and 254,223 maunds destroyed as dirty salt.

(g) Includes 721,057 maunds destroyed, 1,200 maunds adjusted to rectify a certain error in the stocks, one maund issued to Messrs. Stuart, Hall and Company on payment of duty and 12 maunds lost in transit by contractors from whom the value was recovered.

* Difference between these figures and those in columns 20 and 21 against 1893-94 is due to certain adjustments made to rectify errors in stock.

† Difference between this figure and that shown in column 21 against 1894-95 is due to certain adjustments made to rectify an error in stock.

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

58. Excluding salt sold for export and salt supplied to the French Government and for fish-curing, the actual quantity of salt of all descriptions passed into consumption during the period of thirty-six years which has elapsed since the rate of duty was first raised to more than one rupee per maund is given below :—

Year.	Rate of duty.	Home and inland consumption.	Yearly average.	Remarks.
	RS. A. P.	I. MAUNDS.	I. MAUNDS.	
Fasli year.				
1861–62 ..		5,887,300		
1862–63 ..		6,217,503		
1863–64 ..	1 5 0	6,394,257	6,372,306	
1864–65 ..		6,688,537		
1865–66 ..		6,673,934		Duty raised in March 1866.
1866–67 ..	1 8 0	6,995,967	6,728,603	
1867–68 ..		6,427,869		
1868–69 ..		6,761,975		G.I.P. Railway opened to Nagpur.
1869–70 ..		6,566,841		Duty raised in October 1869.
1870–71 ..		6,415,050		1871–72 (?) G.I.P. Railway opened to the Kistna river. November 1871, population of the Madras Presidency, Mysore and Coorg 36,963,649.
1871–72 ..		6,563,122	6,509,308	
1872–73 ..		6,506,215		
1873–74 ..	1 13 0	6,276,028		
1874–75 ..		6,682,563		Nizam's State Railway opened in October 1874.
Official year.				
1875–76 ..		6,555,326		
1876–77 ..		6,403,281	6,363,394	
1877–78 ..		6,323,508		1876–78 (famine). Duty raised in December 28, 1877.
1878–79 ..		5,967,876		
1879–80 ..		6,197,623		
1880–81 ..	2 8 0	6,341,441	6,178,617	February 1881, population of the Madras Presidency, Mysore and Coorg 35,535,313.
1881–82 ..		6,207,531		Duty lowered in March 1882.
1882–83 ..		7,063,270		
1883–84 ..		7,431,524		
1884–85 ..	2 0 0	7,414,876	7,459,113	
1885–86 ..		7,684,154		
1886–87 ..		7,701,739		
1887–88 ..		7,700,724		
1888–89 ..		7,748,222		
1889–90 ..		8,022,466		Duty raised in January 19, 1888.
1890–91 ..		7,923,468		February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,630,440.
1891–92 ..	2 8 0	8,185,395	8,026,982	
1892–93 ..		8,157,454		
1893–94 ..		8,015,789		
1894–95 ..		8,221,645		
1895–96 ..		8,271,396		
1896–97 ..		8,023,263		

The information given by these figures must be qualified by the facts that, during the period dealt with, the Madras factories have to a very large extent lost the supply of Mysore, Hyderabad and the Central Provinces and to a slight extent of certain districts in the interior of the Presidency owing to the advance of Bombay and Goa salt by rail, while on the other hand Orissa has become more dependent on Madras and the prohibition of the manufacture of earth-salt has added largely to the population consuming duty-paid salt.

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

CHAPTER VII.—DISTRIBUTION AND CONSUMPTION.

Total consumption.

	MDS.
Figures as per column 12 of the statement of receipts and issues of salt on pages 14 and 15.	8,023,263
Add imports from the Bombay Presidency and Goa *viâ* Southern Mahratta Railway into Mysore	356,817
Add imports from the Bombay Presidency and Goa *viâ* Southern Mahratta Railway into the Madras Presidency	138,556
Total ..	8,518,636

59. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 8,518,636 maunds as shown in the margin against 8,769,643 maunds in the previous year. The decrease seems to have been largely due to decreased stocks in the hands of dealers owing to the general prices of food-grains and consequent scarcity of money as the sales during the first four and a half months of the current year show a large increase over those of even 1895–96.

60. Appendix J shows in detail the destinations to which, so far as the accounts kept at the factories and depôts show, the salt sold or imported in 1896–97 was transported for consumption.

61. The following is an abstract of the salt traffic on the railways of the Presidency during 1896–97 :—

ABSTRACT statement showing the Salt traffic on railways in the Madras Presidency during the year 1896–97.

Districts consigned to	DISTRICTS SENT FROM.													
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	2,586	80	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	244	75	12	..	..	..	..	..	..	..	..	..	..	..
Gódávari	..	2	21,490	..	..	..	..	..	..	..	..	..	..	..
Kistna	1	2	10	7,093	..	..	..	..	..	..	..	..	184	..
Nellore	..	..	..	5,967	10,811	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	392	168,659	8,520	..	..	..	..	321	..	..	3,256
Kurnool	..	..	..	42,591	1,482	1,224	..	..	..	..	..	4,714	38,338	..
Bellary / Anantapur	..	..	..	..	83,382	60,433	6	..	..	..	..	13,388	81,932	340
Chingleput and Madras	..	..	..	..	2	99,147	..	..	..	2	..	..	..	..
North Arcot	..	..	..	..	60,947	266,391	791	..	..	..	630	..	..	..
South Arcot	..	..	..	..	..	188,316	114,412	2,450	..	..	..	..	..	..
Salem	..	..	..	..	..	118,189	2	..	..	..	188,652	..	..	..
Coimbatore	..	..	..	..	..	130,574	4,394	18,530	..	30,294	201,720	..	..	..
Tanjore	..	..	..	..	..	5	5,102	210,768	15	21,546	..	..	..	..
Trichinopoly	..	..	..	..	..	2	52,492	66,258	1,002	176,489	..	..	..	..
Madura	..	..	..	..	..	..	162	..	8,057	398,926	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	9	116,924	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	139,667	..	..	..
Mysore Province	..	..	..	21	6,480	54,284	4	..	..	..	9,988	41,335	315,482	..
Nizam's Dominions	..	..	17,681	140,187	..	5,923	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	270	..	..	..	..	..	..	..	..
Orissa	264,746	2	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	267,577	161	39,193	196,251	331,763	933,278	177,365	298,006	9,083	744,181	540,978	59,437	435,936	3,596

Abstract statement showing the Salt traffic on railways in the Madras Presidency during the year 1896–97—*cont.*

Districts consigned to	DISTRICTS SENT FROM—*cont.*										DEDUCT SALT TRANSMITTED		Balance of rail-borne salt remaining for consumption within the district.
	Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	
	16	17	18	19	20	21	22	23	24	25	26	27	28
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	..	..	..	..	..	..	..	..	..	2,666	..	..	2,666
Vizagapatam	..	..	..	..	..	..	..	..	..	331	..	..	331
Gódávari	..	..	..	..	..	..	..	..	..	21,492	..	..	21,492
Kistna	12	..	..	..	..	..	..	..	..	7,302	..	..	7,302
Nellore	..	..	..	..	..	..	..	..	..	16,778	..	..	16,778
Cuddapah	..	..	461	28	..	..	..	..	..	181,637	340	3,256	178,041
Kurnool	2,271	4,408	67	..	..	..	..	10	..	95,105	179	2,271	92,655
Bellary / Anantapur	157	4,667	968	..	..	..	..	1	..	245,274	5,297	5,635	234,342
Chingleput and Madras	..	..	..	648	..	..	..	..	..	99,799	..	..	99,799
North Arcot	..	..	..	11,313	278	..	..	341	..	340,691	903	11,313	328,475
South Arcot	..	..	..	162	..	..	..	..	..	305,340	..	..	305,340
Salem	..	..	..	..	2,332	7,515	..	..	..	316,690	1,529	2,332	312,829
Coimbatore	..	..	..	..	..	9,575	2,386	..	..	397,473	8,080	9,575	379,818
Tanjore	..	..	..	..	..	..	848	..	..	238,284	..	..	238,284
Trichinopoly	..	..	..	..	..	109	8,026	..	..	304,378	4,024	8,026	292,328
Madura	..	..	..	..	..	..	790	..	..	407,935	..	..	407,935
Tinnevelly	..	..	..	..	..	..	..	..	..	116,933	..	..	116,933
Malabar	..	..	..	..	..	456	..	..	..	140,123	..	..	140,123
Mysore Province	10	12	..	65	1,251	..	..	35,660	..	464,592	860	35,660	428,072
Nizam's Dominions	..	152	85	..	..	..	..	..	..	164,028	453	..	163,575
Bombay Presidency	..	112	..	..	..	..	..	508	453	1,343	..	..	1,343
Orissa	..	..	..	..	..	..	..	..	..	264,748	..	..	264,748
Total ..	2,450	9,351	1,581	12,216	3,861	17,655	12,050	36,520	453	4,132,942	21,665	78,068	4,033,209

Corrected distribution.

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

CORRECTED Distribution Statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent.											
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency and Goa, &c.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	347,012	1,058	..	..	..	..	..	..	..	..	..	..
Vizagapatam	138,396	500,257	12	..	..	..	..	..	..	..	7	..
Gódávari	..	19,694	385,228	3,590	16,714	..	..	..	..	..	..	..
Kistna	1	2	10	399,895	546	..	..	..	..	..	184	..
Nellore	..	..	..	27,715	307,552	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	34,269	249,554	..	..	..	2	2,146	..
South Arcot	..	..	..	..	..	311,380	270,493	2,450	..	..	..	..
Tanjore	..	..	..	..	..	5	5,102	542,033	15	21,546	..	..
Madura	..	..	..	..	..	..	162	112	225,312	398,926	..	..
Tinnevelly	..	..	..	..	..	..	..	..	9	458,147	7	..
South Canara	..	..	..	..	..	..	..	..	..	..	269,706	..
Malabar	..	..	..	..	..	..	..	..	..	..	* 458,761	..
Bellary and Anantapur	..	..	..	..	83,382	60,433	6	..	..	..	95,320	1
Cuddapah	..	..	..	392	176,697	8,520	..	..	..	..	321	..
Kurnool	..	..	..	42,591	56,460	1,224	..	..	..	..	43,052	10
North Arcot	..	..	..	..	75,752	373,051	791	..	..	..	630	341
Salem	..	..	..	..	..	132,079	2	..	..	..	188,652	..
Coimbatore including the Nilgiris	..	..	..	..	..	130,574	4,394	15,530	..	30,294	201,720	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	430	52,832	108,510	1,340	176,489	..	..
Central Provinces	45,246	..	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	395,208	2	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	17,681	161,119	3,115	5,923	..	..	..	..	..	..
Mysore and Coorg	..	..	..	21	6,480	54,284	4	..	..	..	366,805	..
Bombay Presidency	..	..	..	..	..	270	..	..	..	..	..	..
Total ..	925,863	521,013	402,931	635,323	760,967	1,327,727	338,786	671,635	226,676	1,085,404	1,627,311	352

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

Kistna to Nellore.—The Railway figures are 5,967 maunds ; to this are added 21,748 maunds declared from the Chinna Ganjám factory for Nellore.

Kistna to the Nizam's Dominions.—The Railway figures are 140,187 maunds ; to this are added 20,932 maunds declared for Jaggayyapéta which must have gone by road to the Nizam's Dominions.

Nellore to Cuddapah.—The Railway figures are 168,659 maunds ; to this are added 8,038 maunds declared for Cuddapah from the Iskapalle factory.

Nellore to Kurnool.—The Railway figures are 1,482 maunds : to this are added 82 ; 51,834 and 3,062 maunds declared for Kurnool from the Kanuparti, Pákala and Iskapalle factories, respectively.

Nellore to North Arcot.—The Railway figures are 60,947 maunds ; to this are added 14,805 maunds declared from the Tada factory for the North Arcot district.

Chingleput and Madras to South Arcot.—The Railway figures are 188,316 maunds ; to this are added 123,064 maunds declared from the Chunampet factory for South Arcot.

Chinlgeput and Madras to North Arcot.—The Railway figures are 266,391 maunds ; to this are added 8,758 and 97,902 maunds declared for North Arcot from the Cheyur and Chunampet factories, respectively.

Corrected Distribution Statement—*cont.*

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent—*cont.*								*Deduct* salt sent out of the districts in which there are no known salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1895-96.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
1	14	15	16	17	18	19	20	21	22	23	24	25	26
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	348,070	..	348,070	15·09	280,149	12·15
Vizagapatam	..	..	..	..	..	..	..	638,672	..	638,672	18·74	718,644	21·09
Gódávari	..	..	..	..	..	..	..	425,226	..	425,226	16·83	420,744	16·65
Kistna	..	..	12	..	..	..	..	400,650	..	400,650	17·76	386,640	17·14
Nellore	..	..	..	..	..	..	..	335,267	..	335,267	18·84	281,406	15·81
Chingleput and Madras	..	..	..	648	..	..	..	286,619	..	286,619	14·83	325,141	16·83
South Arcot	..	..	..	162	..	..	..	584,485	..	584,485	22·23	600,486	22·84
Tanjore	..	..	..	..	..	..	848	569,549	..	569,549	21·03	551,336	19·46
Madura	..	..	..	..	..	..	790	625,302	..	625,302	19·72	595,501	18·78
Tinnevelly	..	..	..	..	..	..	..	458,163	..	458,163	19·67	473,480	20·33
South Canara	..	..	..	..	..	..	..	269,706	..	269,706	21·01	289,541	22·56
Malabar	..	..	..	..	..	456	..	459,217	..	459,217	14·24	620,447	19·25
Bellary and Anantapur	5,635	340	157	..	..	..	..	245,274	10,932	234,342	12·64	291,079	14·96
Cuddapah	461	3,256	..	28	..	..	..	189,675	4,018	185,657		185,207	
Kurnool	4,475	* 422	2,271	..	..	..	..	150,505	2,450	148,055		196,109	
North Arcot	..	..	..	11,313	278	..	..	462,156	12,216	449,940	16·97	420,107	15·85
Salem	..	..	..	..	2,332	7,515	..	330,580	3,861	326,719	13·69	312,154	13·08
Coimbatore including the Nilgiris	..	..	..	..	..	9,575	2,386	397,473	17,655	379,818	14·84	386,061	15·09
Trichinopoly including Pudukkóttai	..	..	..	..	..	109	8,026	347,736	12,050	335,686	15·82	401,070	18·90
Central Provinces	..	..	..	..	..	..	..	45,246	..	45,246	..	76,291	..
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	395,210	..	395,210	..	294,326	..
Nizam's Dominions	237	..	..	..	..	..	..	188,075	..	188,075	..	215,170	..
Mysore and Coorg	12	..	10	65	1,251	..	..	428,932	352	428,580	..	448,330	..
Bombay Presidency	112	..	..	..	..	..	..	382	..	382	..	224	..
Total ..	10,932	4,018	2,450	12,216	3,861	17,655	12,050	8,582,170	63,534	8,518,636	..	8,769,643	..

* This quantity was transported from Cuddapah to Kurnool *viâ* the Kurnool-Cuddapah canal.

Chingleput and Madras to Salem.—The Railway figures are 118,189 maunds ; to this are added 13,890 maunds declared for Salem from the Chunampet factory.

Chingleput and Madras to Trichinopoly.—The Railway figures are 2 maunds ; to this are added 428 maunds declared for Trichinopoly from the Chunampet factory.

South Arcot to Trichinopoly.—The Railway figures are 52,492 maunds ; to this are added 340 maunds declared from the Merkanam factory which probably went by road to the Udaiyárpálaiyam and Perambalur taluks.

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

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 1,002 maunds ; to this are added 128 and 210 maunds declared for Pudukkóttai from the Theethandathanam and Vattanam factories, respectively.

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

Variations in the sales of the three Northern districts.

Sales in Ganjám.

	I. MDS.
1895-96 ..	860,709
1896-97 ..	925,863

64. The sales at the factories in the Ganjám district showed a net increase of 65,000 maunds, there being an increase of a lakh of maunds in the quantity consigned to Orissa and a decrease of 4,000 and 31,000 maunds in the quantities declared for consumption within the districts of Ganjám and Vizagapatam and in the Central Provinces, respectively. The increase in the quantity declared for Orissa is reported to be due to the cheap rates at which the old excise salt at Naupada was offered for sale and to the facilities of transport afforded by the East Cóast Railway. The decrease in the quantity declared for the Central Provinces is attributed to the increased imports of Bombay salt.

Sales in Vizagapatam.

	I. MDS.
1895-96 ..	524,026
1896-97 ..	521,013

65. The sales at the Vizagapatam factories during the year under report corresponded very nearly with those of the previous year. There was a decrease of nearly 7,000 maunds in the quantity declared for consumption in the district and an increase of 4,000 maunds in the quantity declared for Gódávari.

Sales in Gódávari.

	I. MDS.
1895-96 ..	383,071
1896-97 ..	402,931

66. The total sales at the Gódávari factories showed an increase of about 20,000 maunds which is reported to be due to the reduction of excise prices.

Sales in Kistna.

	I. MDS.
1895-96 ..	676,436
1896-97 ..	635,323

67. The total sales at the Kistna factories showed a decrease of more than 41,000 maunds, made up of an increase of 34,000 and 1,000 maunds in the sales for consumption within the district and in Nellore, respectively, and a decrease of 32,000, 2,000 and 42,000 maunds in the exports to the Kurnool and Gódávari districts and the Nizam's Dominions, respectively. The decrease in the sales is attributed to the bad quality of the old salt offered for sale at the Manginapudi factory and to the high prices charged by the licensees at Nizampatam to the Warangal merchants.

Consumption of the three northernmost districts not worked out.

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

Consumption in the rest of the Presidency.

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

	1895-96.	1896-97.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the whole Presidency	8,769,643	8,518,636
Deduct—		
Salt declared for consumption in the three Northern districts	1,419,537	1,411,968
Salt sent beyond the Presidency	586,011	628,913
Total ...	2,005,548	2,040,881
Balance ...	6,764,095	6,477,755

For 34,388,502 persons including the population of Mysore and Coorg.

This gives a rate of consumption of 15·50 lb. per head against 16·18 lb. in the preceding year.

70. For reasons explained in paragraph 104 of the Salt Administration Report for 1889-90, Mysore and Coorg and the two West Coast districts will be treated as one group. The rate of consumption for this group works out to 10·79 lb. per head against 12·66 lb. in 1895-96 and 12·88 lb. in 1894-95.

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

Quantity	I. MDS. 1,157,503
Population	PERSONS. 8,825,305

71. As in the preceding year, no duty-paid Goa salt was imported into the districts of South Canara or Malabar owing to the termination of the treaty with the Portuguese Government. The imports of Bombay salt into the districts of South Canara and Malabar showed a decrease of 147,000 maunds as compared with the imports of the preceding year. This decrease is made up of a decrease of 161,000 and 20,000 maunds in the quantities retained for consumption in the Malabar and South Canara districts, respectively, a decrease of 13,000 maunds in the amounts passed on to Mysore and Coorg, and an increase of 23,000 and 24,000 maunds in the consignments sent to Salem and Coimbatore, respectively.

Decrease in imports of Bombay salt.

	I. MDS.
1895-96	1,276,784
1896-97	1,129,768

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 69	6,477,755	34,388,502
Deduct	1,157,503	8,825,305
Balance ..	5,320,252	25,563,197
	17·12 lb.	

72. Excluding the three Northern districts, the two West Coast districts, Mysore and Coorg, the rate of licit consumption for the rest of the Presidency, including the Native States, was 17·12 lb. per head, against 17·40 lb. in 1895-96.

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 72	5,320,252	25,563,197
Deduct for Sandúr, Banganapalle and Pudukkóttai.	75,000	11,388 35,496 373,096
Balance ..	5,245,252	25,143,217
Population		25,143,217
Add increase of population at 10 per mille for 1891-92		251,432
Add increase of population at 10 per mille for 1892-93		253,946
Add increase of population at 10 per mille for 1893-94		256,485
Add increase of population at 10 per mille for 1894-95		259,050
Add increase of population at 10 per mille for 1895-96		261,641
Add increase of population at 10 per mille for 1896-97		264,257
Total ..		26,690,028

73. Deducting about 75,000 maunds for the consumption of the minor Native States of Sandúr, Banganapalle and Pudukkóttai, the rate for the rest of the Presidency was 17·16 lb., against 17·44 lb. in 1895-96. There was thus a decrease of ·28 lb. per head, not allowing for the natural increase of the population. If an allowance of 10 per mille per annum is made for this as noted in paragraph 84, Chapter II of the last Census report, Volume XIII, the rate of consumption amounted to 16·17 lb., against 16·59 lb. in the previous year.

—	Quantity in column 23 of statement on page 25.	Population.
	I. MDS.	PERSONS.
Chingleput and Madras ..	286,619	1,589,446
South Arcot	584,485	2,162,851
Tanjore	569,549	2,228,114
Madura	625,302	2,608,404
Tinnevelly	458,163	1,916,095
North Arcot	449,940	2,180,487
Salem	326,719	1,962,591
Coimbatore including the Nilgiris	379,818	2,104,636
Trichinopoly including Pudukkóttai	335,686	1,745,813
Total ..	4,016,281	18,498,437
Deduct for Pudukkóttai ..	66,498	373,096
Balance ..	3,949,783	18,125,341

74. For the group formed by the districts noted in the margin, which lie within a triangle, the northern boundary of which is some 50 miles to the north of the Madras Railway, the rate of consumption per head arrived at is 17·93 lb., against 18·09 lb. in 1895-96.

75. As desired by Government in paragraph 18 of its Order, No. 829, Revenue, dated 24th September 1886, a statement is subjoined showing the salt sent by rail to the Ceded and other inland districts for a series of years :—

Years.	Bellary and Anantapur.	Kurnool.	Cuddapah.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1878–79	88,333	..	71,392	286,415	238,132	222,284	104,702
1879–80	132,145	..	105,150	281,237	222,204	271,358	112,804
1880–81	172,146	..	106,878	290,899	250,951	293,012	112,655
1881–82	170,094	..	104,131	280,405	211,059	282,116	118,758
1882–83	220,340	..	111,471	311,974	191,036	324,148	186,551
1883–84	265,766	..	117,355	323,399	204,548	338,083	230,204
1884–85	258,034	..	113,560	362,798	251,813	328,017	304,900
1885–86	273,884	..	119,393	392,984	296,504	347,416	343,432
1886–87	255,417	..	109,177	378,495	292,566	323,402	249,911
1887–88	256,560	..	115,374	380,092	248,575	339,614	296,568
1888–89	216,206	..	114,320	363,076	244,611	335,351	302,571
1889–90	154,681	..	132,690	373,556	270,085	379,358	278,650
1890–91	207,627	56,744	120,147	360,348	258,421	349,040	278,661
1891–92	187,229	72,793	136,834	360,816	293,565	368,748	271,962
1892–93	212,354	77,629	179,888	344,836	313,146	381,475	272,897
1893–94	248,488	89,391	184,239	328,042	284,262	356,537	305,550
1894–95	250,857	84,008	* 180,254	297,324	276,991	395,868	308,791
1895–96	291,181	137,804	180,334	369,410	308,292	386,061	337,796
1896–97	234,342	92,655	178,041	328,475	312,829	379,818	292,328

* Revised figure.

76. It will be observed that there was a decrease in the rail-borne consignments to the inland districts with the exception of Salem which showed a slight increase as compared with the previous year.

Effect on the salt trade of the opening in March 1892 of the new section of the railway from Pákala to Dharmavaram.

77. The salt traffic on the branch line from Pákala to Dharmavaram, which is supplied from Nellore, showed a considerable decline during the year under report, the result probably of the famine. This line facilitates considerably the transport of salt to the Ceded districts. The figures were as follows :—

			I. MDS.
From Nellore to stations on the Pákala-Dharmavaram line.	1895–96	... ...	103,108
	1896–97	... ...	90,006
From Nellore to Anantapur through Pákala-Dharmavaram line.	1895–96	... ...	56,043
	1896–97	... ...	47,790

Transport of salt by the Bellary-Kistna Railway.

78. The quantities of salt transported by the Bellary-Kistna Railway from the East Coast to the interior of the Presidency in the year under report and in the previous year were as under :—

	1895–96.	1896–97.
	I. MDS.	I. MDS.
From Kistna to Kistna district	16,701	7,093
Do. to Nellore "	5,788	5,967
Do. to Kurnool "	74,412	42,591
Do. to Cuddapah "	...	392
Decrease ...	40,858	

There was no important difference in the quantity declared for the Nellore district, but there was a considerable decrease in those declared for Kistna and Kurnool. The salt traffic returns show that this railway is not to any large extent utilised for the transport of Kistna salt beyond the limits of Kurnool, where it comes into contact with Bombay and Goa salt.

Effect on the salt trade of the opening of the East Coast Railway.

79. The figures furnished in the East Coast Railway salt traffic statement show that the opening of this railway has so far not effected any material change in the distribution of the salt of the factories in the four northern districts, beyond facilitating the transport of a very large quantity of salt from the Ganjám district to Orissa :—

	I. MDS.
From Ganjám to Orissa	264,746
" " to Ganjám	2,586
" " to Vizagapatam	244
" " to Southern Mahratta Railway	1
" Vizagapatam to Orissa	2
" " to Ganjám	80
" " to Vizagapatam	75
" " to Gódávari	2
" " to Southern Mahratta Railway	2
" Gódávari to Vizagapatam	12
" " to Gódávari	21,490
" " to Kistna	8
" " to His Highness the Nizam's Guaranteed State Railway	17,681
" " to Southern Mahratta Railway	2
" Kistna to Kistna	226
" " to His Highness the Nizam's Guaranteed State Railway	2,078

Consumption in Pudukkóttai.

80. There was a decrease in the consumption of salt in Pudukkóttai. The declarations for this state from the Kattumavadi factory and from the Vattanam and Theethandathanam factories of the Vattanam Circle amounted to 47,352 and 338 maunds, against 59,270 and 250 maunds, respectively, in 1895–96, thus showing an aggregate decrease of 11,830 maunds.

81. As in previous years, only one-half of the deliveries at the Manaparai Railway station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevelly districts has been assumed to have been for consumption in the Pudukkóttai state. This amounted to 18,808 maunds. Adding this quantity to the factory declarations, the rate of consumption works out to 14·66 lb. against 17·76 lb. in 1895–96. In 1894–95 it was 15·12 lb.

82. The preventive operations in the Pudukkóttai state are noticed in paragraphs 121 to 129 *infra*.

CHAPTER VIII.—REVENUE AND EXPENDITURE.

Receipts.

83. The total receipts of salt revenue under all heads amounted to Rs. 1,68,16,305 as detailed below :—

Sub-divisions, &c.	RECEIVED FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chatrapur	8,37,351	82,768	..	2,360	26	2,97,855	2,876	12,23,236
Chicacole	3,57,486	28,076	..	5,669	13	21,49,258	34,729	25,75,231
Cocanada	29,087	3,261	125	3,069	975	9,74,429	6,889	10,17,835
Masulipatam	47,891	7,678	..	730	..	7,72,883	3,074	8,32,256
Nellore	6,00,039	58,842	..	1,930	..	16,77,494	6,434	23,44,739
Chingleput (Madras) ..	59,770	15,205	5,237	2,484	4,938	38,69,860	45,040	40,02,534
Bellary	..	..	..	..	..	..	164	164
Arcot	..	..	..	..	..	..	462	462
Negapatam	1,79,605	13,419	1,208	2,340	7	17,05,944	16,471	19,18,994
Tinnevelly	38,415	1,017	..	3,352	19	27,30,832	10,164	27,83,799
Trichinopoly	..	..	..	..	..	..	5,342	5,342
Calicut	..	..	137	1,04,214	5,639	..	1,538	1,11,528
Madras Town Circle ..	..	..	..	..	..	..	..	..
Commissioner	..	..	..	..	..	..	185	185
Deputy Commissioners ..	..	..	..	..	..	..	..	..
Total .. 1896–97 ..	21,49,644	2,10,266	6,707	1,26,148	11,617	1,41,78,555	1,33,368	1,68,16,305
Total .. 1895–96 ..	26,51,587	2,19,457	8,117	1,45,539	9,826	1,65,74,359	1,60,572	1,97,69,457

Decrease in the total receipts.

	RS.
Increase in—	
Customs duty	1,791
Decrease in—	
(1) Duty on Government and Excise salt sold for home and inland consumption ..	28,97,747
(2) Cost price of Government salt sold for home and inland consumption ..	9,191
(3) Value of salt sold to French Government.	1,410
(4) Value of salt sold to fish-curing	19,391
(5) Miscellaneous receipts	27,204
Total decrease ..	29,54,943
Net decrease ..	29,53,152

84. Compared with the receipts of 1895–96, there was a net decrease of Rs. 29,53,152 or 14·94 per cent. The decrease was in all the items except under "Customs duty" as noted in the margin. The decrease under cost price on Government salt sold for home and inland consumption, was due to the transfer of custom from monopoly to Excise factories for local reasons. The decrease under "fish-curing" was due to the decrease in the issues to the fish-curing yards of the Negapatam, Tinnevelly and Calicut Sub-divisions referred to in chapter XI. The large decrease under duty on Government and Excise salt sold for home and inland consumption is due chiefly to a decrease of Rs. 17,00,000 * caused by fluctuations in the price of Government paper during the year under review and the last half of the previous one which led to duty being largely met by cash payments in 1895–96 and by credit arrangements in 1896–97. There was also a serious decrease † in issues in the last half of the year owing to the prevalent distress.

	Realizations on account of previous credits.
	RS.
* 1895–96	54,33,698
1896–97	36,94,014
	— 17,39,684

	Realizations on account of cash sales.
	RS.
Second-half of 1895–96	43,50,000
Do. of 1896–97	36,00,000
	— 7,50,000

	RS.
Advance payments made in 1895–96 ..	9,50,000
Do. do. in 1896–97 ..	4,50,000
	— 5,00,000

	Total sales on account of home and inland consumption.
† Second-half of 1895–96	3,597,602
Do. of 1896–97	3,469,306
	— 128,296

Cash and credit transactions.

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

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total value of salt sold	1,155,766	28,89,415	2,10,266	5,760,819	1,44,02,047
Deduct—Value of salt issued during the year on credit for payment of duty ‡ ..	388,546	9,71,365	..	3,248,941	81,22,352
Balance, Cash Sales ..	767,220	19,18,050	2,10,266	2,511,878	62,79,695
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ‡ ..	92,637	2,31,594	..	3,159,541	78,98,860
Total, Collections ..	859,857	21,49,644	2,10,266	5,671,419	1,41,78,555

‡ The difference between these figures and those reported in the comparative statement of salt sold, exported, &c., sent to the Government of India for March 1897 is due to certain adjustments found necessary since the despatch of that statement.

§ Includes Rs. 1,26,148 and Rs. 6,707 being the sale-proceeds of salt sold for fish-curing and to the French Government, respectively.

86. Of the total receipts, Rs. 85,40,866 § were realized on account of Government salt sold and Excise salt removed on cash payment, and Rs. 81,30,454 on account of salt issued on credit both before and during the year. The quantity issued on credit during the year in each Sub-Division is noted below :—

Sub-division.	Government or Excise.	Quantity.	Amount.
		I. MDS.	RS.
Chatrapur	Excise	6,856	17,140
Chicacole	Government	72,479	1,81,198
	Excise	108,024	2,70,060
Cocanada	Government	800	2,000
	Excise	238,530	5,96,325
Masulipatam	Government	61,218	1,53,045
	Excise	158,060	3,95,150
Nellore	Government	210,817	5,27,043
	Excise	249,795	6,24,487
Chingleput	Government	42,646	1,06,615
	Excise	1,275,269	31,88,172
Negapatam	Government	600	1,500
	Excise	328,799	8,21,997
Tinnevelly	Excise	883,594	22,08,985
	Total ..	3,637,487	90,93,717

Of the above sum Rs. 44,36,440 were collected within the year and Rs. 46,57,277 were outstanding at its close; Rs. 36,94,014 were realized on account of salt issued in the preceding year.

Decrease in credit transactions.

	MDS.
1895–96 ..	4,241,674
1896–97 ..	3,637,487
Decrease ..	604,187

87. The total credit transactions during the year fell by 6·04 lakhs of maunds, there being a decrease of nearly eight lakhs in the first-half of the year owing to the high price of Government paper which ranged up to 110 and an increase of nearly two lakhs in the second-half caused by the fall in the price of paper to 101.

Revenue of 1896–97 compared with that of the previous years :—

	RS.
Average of five years (1888–89 to 1892–93).	1,74,82,743
1893–94 ..	1,62,31,365
1894–95 ..	1,78,46,130
1895–96 ..	1,97,69,457
1896–97 ..	1,68,16,305

88. The figures noted in the margin show the salt revenue of the Madras Presidency for 1896–97 as compared with that of the eight preceding years. The decrease in the year under report has been explained in paragraph 84 *supra*.

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

89. Adding the duty levied in Bombay on salt imported into this Presidency and deducting the duty collected here on salt exported by sea to the Bombay and Bengal Presidencies and to Rangoon, the figures stand as follows :—

Years.	REVENUE REALIZED				Total.	Deduct duty on exports to Bombay and Bengal Presidencies and to Rangoon.	Net revenue.
	In Madras.	In Bombay.	In Goa.	In Calcutta.			
	RS.	RS.	RS.	RS.	RS.	RS.	* RS.
1878–79	1,46,32,145	12,47,193	..	..	1,58,79,338	..	1,58,79,338
1879–80	1,57,33,395	9,94,440	..	..	1,67,27,835	42,125	1,66,85,710
1880–81	1,56,43,359	12,94,115	30,830	..	1,69,68,304	55,365	1,69,12,939
1881–82	1,47,29,165	12,10,537	84,880	..	1,60,24,582	4,175	1,60,20,407
1882–83	1,39,08,525	14,13,376	85,060	..	1,54,06,961	1,508	1,54,05,453
1883–84	1,38,55,159	15,95,036	1,14,946	..	1,55,65,141	50,162	1,55,14,979
1884–85	1,37,98,795	16,92,378	59,134	..	1,55,50,307	264	1,55,50,043
1885–86	1,44,82,272	17,49,022	80,650	12	1,63,11,956	1,148	1,63,10,808
1886–87	1,37,58,758	21,21,914	76,408	40	1,59,57,120	270	1,59,56,850
1887–88	1,40,64,373	21,47,310	1,01,136	20	1,63,12,839	80	1,63,12,759
1888–89	1,61,75,022	26,99,885	1,00,385	..	1,89,75,292	1,10,475	1,88,64,817
1889–90	1,73,66,525	29,61,845	85,620	..	2,04,13,990	2,02,692	2,02,11,298
1890–91	1,91,95,523	30,73,963	84,085	17	2,23,53,588	1,02,015 * 7,78,142	2,14,73,431
1891–92	1,76,81,809	33,62,750	69,242	..	2,11,13,801	29,955 * 11,07,677	1,99,76,169
1892–93	1,69,94,837	31,52,125	..	5	2,01,46,967	* 8,43,557	1,93,03,410
1893–94	1,62,31,365	26,17,422	..	..	1,88,48,787	1,31,017 * 11,15,100	1,76,02,670
1894–95	1,78,46,130	28,62,047	..	10	2,07,08,187	51,830 * 8,79,285	1,97,77,072
1895–96	1,97,69,457	31,88,542	..	..	2,29,57,999	5,000 * 7,35,815	2,22,17,184
1896–97	1,68,16,305	28,20,605	..	..	1,96,36,910	63,155 * 9,87,990	1,85,85,765

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

90. Including the abkári charges and the pay and contingencies of the establishments employed in Orissa the total charges amounted to Rupees 30,09,175 * as compared with Rs. 29,99,848 in 1895–96. Details according to sub-divisions are given in Appendix K. Of that sum, Rs. 1,45,387 † represent the charges due to the transfer of the Salt administration of Orissa to this Presidency. Deducting this, the net charges debitable to the combined Madras Salt and Abkári department amount to Rs. 28,24,450 ‡ against Rs. 27,96,971 § in the preceding year. Deducting again 25 per cent. of the above, or Rs. 7,06,112 as the expenditure debitable to excise (as ordered in G.O., No. 1338, Financial, dated 18th December 1891, communicated in G.O., Mis. No. 2580, Revenue, dated 27th May 1892), the net charges debitable exclusively to salt amounted to Rs. 21,57,676 ‖. As, however, it would not be correct to make the foregoing corrections in each individual head of expenditure, some of them relating wholly to Salt and some wholly to Abkári, details of the salt charges have not been separately given. Particulars of the combined charges are given in the following table with corresponding figures for 1895–96:—

Charges.

Items.	1895-96.	1896-97.
	RS.	RS.
Establishments.		
Permanent	* 16,26,691	* 17,58,784
Temporary	* 64,853	* 58,696
Boat	1,233	931
Assistants to Chemical Examiner	1,390	1,415
Allowances.		
Travelling allowance	1,04,030	1,22,039
House-rent allowance of Assistant Commissioners and Inspectors	4,702	4,942
Supplies and Services.		
Law charges	466	73
Rewards	1,29,962	1,09,188
Freight and other charges for export and import of salt	31,835	28,859
Charges for destroying spontaneous salt ...	75	2,175
Remittance charges	867	1,071
Charges for examining salt heaps	3,924	3,814
Charges for conveying salt to the French Government	5,764	3,569
Charges for conveying salt to fish-curing yards.	13,770	13,688
Boat charges	348	255
Arms, accoutrements and ammunition	3,116	2,293
Purchase, repair and carriage of tents	20,646	19,146
Works for revenue and general purposes ...	95,407	67,936
Other items including compensation for suppression of manufacture of salt	46,927	42,305
Contingencies.		
Postal charges	27,606	30,323
Telegram charges	1,772	1,735
Rents, rates and taxes	7,321	7,296
Office expenses and miscellaneous	61,952	67,026
Salt Purchase and Freight.		
Purchase of salt (manufacturers' share) ...	3,65,231	3,03,085
Conveying and storing salt	1,22,501	1,22,342
Cost and repair of salt-weighing machines ...	12,698	8,563
Cost of gathering spontaneous salt	154	62
Works for manufacture and storage of salt ...	30,949	39,935
Do. executed by Government on behalf of licensees	53,996	39,338
Sundry miscellaneous charges	10,781	2,905
Total ...	28,50,967	28,63,789
Increase ...	12,822	

* Excluding the pay of the establishments in the Trade, Income-tax and Stamp departments of the Board's office.
† Revised figure.
‡ Excludes Rs. 39,338 expended by Government on account of excise licensees' works.
§ Excludes Rs. 53,996 do. do.
‖ Includes Rs 39,333 do. do.
[*Note.*—The method of distribution between Salt and Excise of the total charges of the combined Madras Salt and Abkári department ordered to be adopted in G.O., Mis. No. 3226, Revenue, dated 28th June 1897, will be adopted from 1897–98.]

Cause of variations.

1. Travelling allowance.
2. Rewards.
3. Freight and other charges for export and import of salt.
4. Charges for destroying spontaneous salt.
5. Charges for conveying salt to French Government.
6. Works for Revenue and General purposes.
7. Postal charges.
8. Office expenses and miscellaneous (under "Contingencies").
9. Purchase of salt, manufacturers' share.
10. Works for manufacture and storage of salt.
11. Works executed by Government on behalf of excise licensees.

91. Compared with 1895–96, the cost of the department showed an increase of Rs. 12,822. The increase under permanent establishment was due to the additional officers and establishments entertained in the new Circles formed during the year in connection with the extension of the tree-tax system, to the entertainment of extra clerks and other subordinate establishments sanctioned for certain offices and circles in connection with the increase of abkári work, and to the entertainment of an officer and some subordinate establishments for the better supervision of distilleries. The fall in the cost of the temporary establishments is due to the establishments of the Cochin frontier circles having been made permanent during the year. The other heads under which there are variations that call for remark are those noted in the margin. The increase under "Travelling allowance" was partly due to increase of establishment and partly to increased itineration. The decrease under "Rewards" was due to a decline in the number of abkári cases. The decrease under "Freight, &c., for export and import of salt" is probably due to the low contract rate at which salt was transported to the West Coast for fish-curing purposes during the year. The increase under "Charges for destroying spontaneous salt" was mostly due to the destruction of 23,738 maunds of the old condemned spontaneous salt of Védáranniyam ordered in G.O., Mis. No. 2423, Revenue, dated 22nd June 1896. The decrease in the charges for "Conveying salt to French Government" was due to the low rate paid to the transport contractors during the year. The decrease under "Works" is made up of a decrease of Rs. 26,517 under "New works" and of Rs. 6,625 under "Repairs." The decrease under "Repairs" is chiefly under roads, offices and lines and was due (i) to the special expenditure incurred on roads in the Chatrapur and Chicacole subdivisions during 1895–96, and (ii) to the general restriction of expenditure on offices and lines which was rendered necessary by the present financial pressure. The apparent increase under "Works for manufacture and storage of salt"—(Repairs), and the decrease under those executed on behalf of licensees are due to the reversion to the monopoly system of the factories of the Ennore and Vayalur Circles and the consequent transfer of expenditure from one head to the other. The fall under "new works" was chiefly due to many of the sanctioned estimates not having been put in hand owing to want of funds and partly also to the absence of the special expenditure incurred in the previous year in the construction of temporary and permanent gollahs at Ponnáni and Beypore. The increase under item 8 was mainly due to the increased expenditure on account of the clothing of servants incurred under the authority conveyed in G.O., Mis. No. 3045, Revenue, dated 30th July 1896, and that under item 7 to the creation of three new circles and of an office for the Deputy Commissioner of Abkári. The absence of any special expenditure such as that incurred in 1895–96 under "Purchase of salt, manufacturers' share" accounts for the decrease under this item.

Expenditure on works.

92. The total expenditure on works amounted to Rs. 1,47,209 against Rs. 1,80,351 in the previous year. The former figure includes Rs. 39,338 (debitable to "Provincial") expended on works executed by the department on behalf of the excise licensees which will be recovered from them in the shape of cess, against Rs. 53,996 expended on that account in the previous year.

Expenditure on works for a series of years.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.		RS.	RS.	RS.
1878-79 ..	42,461	87,509	1,29,970	1888-89	77,519	49,501	1,27,020
1879-80 ..	29,280	40,732	70,012	1889-90	83,716	1,26,854	2,10,570
1880-81 ..	37,051	50,033	87,084	1890-91	1,02,399	1,46,101	2,48,500
1881-82 ..	58,395	58,096	1,16,491	1891-92	1,04,796	1,72,199	2,76,995
1882-83 ..	86,329	52,890	1,39,219	1892-93	1,53,400	1,31,819	2,85,219
1883-84 ..	1,08,780	38,724	1,47,504	1893-94	2,05,234	1,19,674	3,24,908
1884-85 ..	67,381	30,241	97,622	1894-95	1,23,301	1,24,560	2,47,861
1885-86 ..	55,400	19,829	75,229	1895-96	1,00,023	80,328	1,80,351
1886-87 ..	55,099	15,081	70,180	1896-97	72,900	74,309	1,47,209
1887-88 ..	52,893	13,673	66,566				

Details of expenditure on works.

94. The expenditure in each sub-division on each class of works is shown in Appendix L. An abstract is subjoined, from which items debitable to Orissa have been excluded :—

Classification.	New works.	Repairs.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
I.—Works for revenue and general purposes—			
A.—Roads, including compensation for land	258 11 5	4,926 10 7	5,185 6 0
B.—Other works—			
Compensation	176 8 11	..	176 8 11
Protective works, such as hedges, &c.	2,208 14 2	15,416 8 4	17,625 6 6
Offices and lines	10,056 15 1	26,115 10 8	36,172 9 9
Boats	1,535 12 1	2,920 10 6	4,456 6
Other works for public convenience	..	176 11 0	176 11 0
Sundry works	1,619 12 4	2,523 7 3	4,143 3 7
Total, *Other works* ..	15,597 14 7	47,152 15 9	62,750 14 4
Total, Works for revenue and general purposes ..	15,856 10 0	52,079 10 4	67,936 4 4
II.—Works for manufacture and storage of salt—			
Compensation for land	..	..	..
Irrigation channels (brine supply) including opening of bars	..	24,643 3 8	24,643 3 8
Platforms and drying grounds	1,110 10 5	5,038 10 6	6,149 4 11
Protective works	1,158 9 5	2,673 0 1	3,831 9 6
Store sheds and gollahs	369 1 1	4,506 12 7	4,875 13 8
Sundry works	..	434 14 4	434 14 4
Total, Works for manufacture and storage of salt ..	2,638 4 11	37,296 9 2	39,934 14 1
III.—Works executed on behalf of the licensees—			
(*a*) Works for general purposes	..	4,963 6 0	4,963 6 0
(*b*) Works for manufacture and storage of salt	..	34,374 6 2	34,374 6 2
Total, (*a*) and (*b*) ..	..	39,337 12 2	39,337 12 2
Grand Total ..	18,494 14 11	1,28,713 15 8	1,47,208 14 7

The expenditure on repairs to protective works and on clearing channels in the Chingleput Sub-Division should admit of reduction in future.

Proportion of charges to receipts and net revenue.

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

Year.	Rate of duty.	Receipts.*	Charges.†	Percentage of charges to receipts.	Net revenue.
		RS.	RS.		RS.
1886-87	Rs. 2	1,59,56,850	13,03,635	8·17	1,46,53,215
1887-88	Rs. 2 to 18th January, afterwards Rs. 2-8-0.	1,63,12,759	12,40,707	7·60	1,50,72,052
1888-89	Rs. 2-8-0	1,88,64,817	13,68,295	7·25	1,74,96,522
1889-90		2,02,11,298	14,91,914	7·38	1,87,19,384
1890-91		2,14,73,431	15,84,579	7·38	1,98,88,852
1891-92		1,99,76,169	17,74,115	8·88	1,82,02,054
1892-93		1,93,03,410	17,69,083	9·16	1,75,34,327
1893-94		1,76,02,670	18,58,658	10·56	1,57,44,012
1894-95		1,97,77,072	19,23,447	9·73	1,78,53,625
1895-96		2,22,17,184	21,51,724	9·68	2,00,65,460
1896-97		1,85,85,765	21,57,676	11·61	1,64,28,089

NOTE.—The results are misleading as they are affected by the extent of credit transactions.

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

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

Manufacturing and revenue receipts and charges separated.

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

—	Receipts.	Charges.	Percentage of charges to receipts.
	RS.	RS.	
Revenue	† 1,63,46,724	16,40,846	10·03
Manufacture	4,69,581	5,16,830	110·06
Total ..	1,68,16,305	21,57,676	..

† Includes the duty on the salt sold and imported + Rs. 6,908 being the collections under "Fines," "Forfeitures" and saltpetre rules.

With reference to the high percentage of charges against manufacture, it must be remembered that the stock of Government salt was increased by over fifteen and a half lakhs of maunds during the year.

Cost of Government salt sold.

97. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions in 1896-97 :—

Items.	Ganjám.	Surlá extension.	Calingapatam extension.	Karasa extension.	Balacheruvu.	Polavaram.	Penuguduru extension No. I.	Penuguduru extension No. II.	Chinna Ganjám.	Dugarazapatnam.
1	2	3	4	5	6	7	8	9	10	11
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured ..	516,102	91,579	34,710	35,204	80,668	45,454	47,412	56,848	285,000	18,555
Gain by weighment	..	1	..	..	..	5	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total ..	516,102	91,580	34,710	35,204	80,668	45,459	47,412	56,848	285,000	18,555
Deduct wastage ..	17,369	3,429	374	5,480	5,684	1,027	2,258	..	18,346	2,166
Net quantity ..	498,733	88,151	34,336	29,724	74,984	44,432	45,154	56,848	266,654	16,389
	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.
Land assessment	261 14 0	210 0 0	31 2 10	139 11 4	49 8 0	176 7 8	166 0 0	179 10 0	17 2 3	1 12 0
Land and village cess	135 9 3	2 5 1	..	..	..	..	18 2 6	19 10 3	..	..
Payment to manufacturers ..	56,448 10	8,585 8 6	3,463 5 9	3,520 6 4	7,562 10 0	4,562 9 6	4,741 3 2	5,684 12 10	23,228 10 8	1,471 15 7
Works for salt manufacture and storage. { Interest ..	2,787 12 7	694 12 9	451 4 4	172 8 8	894 6 10	477 12 10	144 3 6	225 15 4	840 10 11	130 9 7
Works for salt manufacture and storage. { Repairs ..	2,931 14 3	904 6 10	367 9 9	33 7 6	800 13 10	333 12 7	..	..	1,017 3 10	14 3 6
Conveying and storing salt	2,273 5 8	1,400 8 0	381 8 0	125 4 6	626 2 11	230 14 4	908 3 5	840 1 0	847 1 8	126 1 6
Net miscellaneous expenditure on other heads, including salt-weighing machines	515 5 10	240 7 7	436 11 9	385 5 0	188 5 2	45 6 4	11 2 0	11 2 0	28 13 0	11 12 5
Total ..	65,354 8 1	12,038 0 9	5,131 10 5	4,376 11 4	10,121 14 9	5,826 15 3	5,988 14 7	6,961 3 5	25,977 12 4	1,756 6 7
Cost per maund of net quantity above shown as brought into store ..	0 2 1	0 2 2·2	0 2 4·6	0 2 4·3	0 2 1·9	0 2 1·2	0 2 1·5	0 1 11·5	0 1 7·4	0 1 8·6
Number of maunds of salt sold .. Mds.	310,978	..	813	24,369	80,996	31,114	12,312	..	383,611	30,035
A. Cost of the same .. .. Rs.	40,491 14 10	No regular sales	121 1 8	3,591 14 3	10,926 0 4	4,083 11 5	1,639 2 9	No regular sales.	38,760 11 0	3,222 8 1
B. Average period of storage of the same Years, months and days.	0 10·17		2 9 7	6 9 15	1 4 20	0 10 25	3 9 0		1 1 11	1 6 3
C. Interest on cost at 4 per cent. Rs.	1,426 3 5		13 6 7	975 12 5	606 15 11	147 7 6	245 14 0		1,728 0 0	194 6 9
Total cost of salt sold (Lines A and C) .. Rs.	41,918 2 3		134 8 3	4,567 10 8	11,533 0 3	4,231 2 11	1,885 0 9		40,488 11 0	3,416 14 10
Cost per maund of salt sold .. Rs.	0 2 1·8		0 2 7·7	0 2 11·9	0 2 3·3	0 2 2·1	0 2 5·3		0 1 8·2	0 1 9·8

Items.	Kanuparti.	Kattur.	Vayalur.	Pulidiwak.	Attiput.	Vallur.	Adirámpatnam.	Kattumavadi.	Sevandakulam.	Manakkudi.
	12	13	14	15	16	17	18	19	20	21
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured ..	87,292	145,236	339,917	271,269	340,854	490,845	18,503	127,210	84,736	13,821
Gain by weighment	..	..	..	1	1	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total ..	87,292	145,236	339,917	271,270	340,855	490,845	18,503	127,210	84,736	13,821
Deduct wastage ..	697	..	..	..	..	..	1,190	4,044	8,819	..
Net quantity ..	86,595	145,236	339,917	271,270	340,855	490,845	17,313	123,166	75,917	13,821
	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.
Land assessment	12 5 8	368 9 0	699 5 0	623 1 0	663 6 0	840 13 0	53 4 0	127 1 0	10 15 8	73 0 10
Land and village cess	..	40 6 6	76 11 3	64 14 6	69 1 8	87 9 5	5 13 2	13 14 4	..	..
Payment to manufacturers	8,168 14 0	15,885 3 0	37,178 6 9	29,670 0 9	37,280 14 6	53,686 2 9	1,310 3 5	11,263 6 2	7,673 13 6	1,228 2 7
Works for salt manufacture and storage. { Interest ..	786 3 1	1,495 3 9	3,570 12 11	1,688 11 4	2,560 4 11	2,898 2 2	370 12 0	390 11 9	804 11 2	.. *
Works for salt manufacture and storage. { Repairs ..	668 1 2	3,752 12 1	3,991 12 11	3,238 6 11	3,128 5 0	7,513 3 8	55 8 11	133 0 0	14 14 10	159 12 9
Conveying and storing salt	1,280 3 5	7,086 14 11	14,816 3 0	10,858 8 5	12,756 4 8	17,091 5 10	..	..	1,113 11 3	116 15 6
Net miscellaneous expenditure on other heads, including salt-weighing machines	41 2 8	1,802 9 10	4,218 4 11	3,366 15 4	4,230 9 1	6,092 3 3	292 7 7	96 1 7	11 14 10	57 2 11
Total ..	10,956 14 0	30,431 11 1	64,551 8 9	49,510 10 3	60,688 13 10	88,209 8 1	2,087 5 1	12,024 2 10	9,630 1 3	1,635 2 7
Cost per maund of net quantity above shown as brought into store ..	0 2 0·3	0 3 4·2	0 3 0·5	0 2 11·0	0 2 10·2	0 2 10·5	0 1 11·1	0 1 6·7	0 2 0·3	0 1 11
Number of maunds of salt sold .. Mds.	12,935	No local sales.					No regular sales.	70,330	No sales for home and inland consumption.	No sales in 1896-97.
A. Cost of the same .. .. Rs.	1,618 14 4							6,849 13 7		
B. Average period of storage of the same Years, months and days.	1 2 21							1 0 9		
C. Interest on cost at 4 per cent. Rs.	79 5 2							280 13 6		
Total cost of salt sold (Lines A and C.) .. Rs.	1,698 3 6							7,130 11 1		
Cost per maund of salt sold .. Rs.	0 2 1·2							0 1 7·5		

* No interest is shown as the capital cost of works is not known, the compensation for the late lessee not having been yet settled.

CHAPTER IX.—QUALITY OF SALT.

Mode of selecting samples.

98. The selection of samples of salt from factories for chemical analysis was made in the manner described in paragraph 127 of the Administration report for 1889–90. Appendix M shows the results of all the analyses which have been made since chemical tests were first applied. In paragraph 112 of the Administration report for 1895–96 it was observed that the present system of taking samples of salt for analyses was faulty, but, pending the results of certain experiments, the Board did not consider it advisable to make any alteration in it during the year under report.

Quality of Government salt.

99. The best Government salt was produced in the Ganjám and the Manakkudi factories. That made at Ganjám was remarkably free from chemical impurities and would have been excellent had it not contained so much insoluble matter, due probably to the nature of the soil. The Chinna Ganjám salt has deteriorated. The attention of the local officers has been drawn to the importance of producing better salt in future. The salt of the Adirámpatnam extension showed a considerable fall in the percentage of sodium chloride and was distinctly inferior to that produced in the adjacent Excise factory. The salt of the Kattumavadi and Lakshmi pans was still worse as it contained a very large percentage of magnesium chloride.

Quality of excise salt.

100. Turning now to Excise factories, the salt produced in Karasa, Krishnapatnam Extension No. 1, Kattur, Negapatam, Theethandathanam, Kulasekarapatnam and Kuttanguli contained over 95·5 per cent. of sodium chloride and may be classed as very good. The Board is however somewhat doubtful as to whether the Negapatam specimens can have been representative ones. The salt from Bimlipatam, Manginapudi, Nizampatam, Cheyur and Kayalpatnam contained less than 92 per cent. of sodium chloride. With the exception of Cheyur, their produce always gives unsatisfactory results. The bad quality is chiefly due to the large proportion of magnesium chloride present in each case. The average proportion of chloride of sodium was practically the same as in the previous year, 93·9 against 93·8. The general quality of the salt made under the excise system may be said to have been about stationary in the Chatrapur and Chicacole Sub-divisions, to have improved in Cocanada, Nellore and Chingleput and to have deteriorated in Masulipatam, Negapatam and Tinnevelly, being exceedingly bad in Masulipatam.

Quality of Bombay and Madras salt compared.

101. Five samples of Bombay salt imported into the West Coast districts were analysed during the year, and the results are shown in the subjoined table. For comparison, the results of the analysis of samples from the factories of the Vayalur, Ennore and Covelong Circles, with which Bombay salt chiefly competes in this Presidency, are also given in the table. It will be seen that the quality of the salt produced in the local factories compares favourably with that of the salt produced in Bombay so far as the percentage of sodium chloride is concerned, though the former contains a larger proportion of magnesium compounds. The latter enjoys the advantage from a trade point of view of being much lighter :—

—		Chemical analyses.							
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
		In-organic.	Organic.						
Bombay salt from	Mangalore Circle	0·680	0·140	94·114	1·711	0·402	..	2·421	0·532
		0·940	0·160	92·081	8·108	..	0·125	3·087	0·547
		0·640	0·110	95·592	1·449	..	0·118	1·701	0·390
	Calicut Circle	1·250	0·210	92·777	1·454	1·273	..	2·567	0·469
		0·610	0·210	93·297	8·310	..	0·253	2·808	0.102
Salt manufactured in the factories of the Vayalur, Ennore and Covelong Circles.									
Kattur		0·313	0·016	93·744	2·947	..	0·925	1·498	0·555
Vayalur		0·290	0·013	94·449	2·375	..	1·666	0·931	0·274
Pulidiwak		0·610	0·070	93·570	2·495	..	1·384	1·386	0·583
Attiput		0·286	0·018	94·955	2·361	..	1·238	0·769	0·380
Vallur		0·390	0·026	93·149	2·638	..	1·946	1·498	0·351
Vadasamanjeri		0·526	0·048	93·447	2·792	..	1·624	1·134	0·431
Covelong		0·793	0·058	93·140	3·240	..	0·389	2·308	0·126

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

General results.

102. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1896 in each Circle of the Presidency. Excluding unsuccessful searches, 20,214 cases affecting 12,229 persons were dealt with by the officers of the department, of which 18,957 cases affecting 12,061 persons were reported during the year. Particulars for each sub-division are given in the following statement :—

Sub-division.		Pending at the beginning of the year.		Reported during the year.		Total.		Increase or decrease in 1896 as compared with 1895.		Percentage of increase or decrease in columns 8 and 9.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11
Chatrapur	1896	..	..	**78**	**34**	**78**	**34**	+ 47	+ 10	+151·6	+ 41·6
	1895	..	..	31	24	31	24				
Chicacole	1896	**689**	**16**	**3,616**	**1,623**	**4,305**	**1,639**	+ 223	— 10	+ 5·4	— ·6
	1895	341	19	3,741	1,630	4,082	1,649				
Cocanada	1896	**27**	**1**	**722**	**504**	**749**	**505**	+ 266	+ 206	+ 55·1	+ 68·8
	1895	28	4	455	295	483	299				
Masulipatam	1896	**1**	**1**	**282**	**190**	**283**	**191**	+ 9	+ 6	+ 3·2	+ 3·2
	1895	1	1	273	184	274	185				
Nellore	1896	**6**	**4**	**424**	**113**	**430**	**117**	— 121	— 99	— 21·9	— 45·8
	1895	..	..	551	216	551	216				
Chingleput	1896	**51**	**3**	**744**	**495**	**795**	**498**	— 771	— 322	— 49·2	— 39·2
	1895	74	9	1,492	811	1,566	820				
Bellary	1896	..	..	**60**	**64**	**60**	**64**	— 30	— 28	— 33·3	— 30·4
	1895	2	2	88	90	90	92				
Arcot	1896	**12**	**2**	**1,223**	**964**	**1,235**	**966**	+ 441	+ 427	+ 55·5	+ 79·2
	1895	11	2	783	537	794	539				
Negapatam	1896	* **198**	**56**	**4,514**	**3,522**	**4,712**	**3,578**	— 640	— 649	— 11·9	— 15·3
	1895	192	74	5,160	4,153	5,352	4,227				
Tinnevelly	1896	**133**	**17**	**1,458**	**566**	**1,591**	**583**	— 541	— 481	— 25·3	— 45·2
	1895	225	24	1,907	1,040	2,132	1,064				
Trichinopoly	1896	**116**	**64**	**3,054**	**2,192**	**3,170**	**2,256**	— 431	— 383	— 11·9	— 10·7
	1895	139	43	3,462	2,596	3,601	2,639				
Calicut	1896	**24**	**4**	**2,780**	**1,778**	**2,804**	**1,782**	+ 164	+ 90	+ 6·2	+ 5·3
	1895	66	3	2,574	1,689	2,640	1,692				
Madras Town Circle.	1896	..	..	**2**	**16**	**2**	**16**	+ 2	+ 16	..	..
	1895	..	..	..	..	..	..				
Total	1896	* **1,257**	**168**	**18,957**	**12,061**	**20,214**	**12,229**	—1,382	—1,217	— 6·4	— 9·0
	1895	1,079	181	20,517	13,265	21,596	13,446				

* Revised figure.

Note.—The figures relating to 1895, as given in this chapter as well as in appendix N, are those furnished in the statements sent with Board's Proceedings, Mis. No. 391, dated 4th February 1897.

Decrease in detection.

103. It will be observed that, taking the Presidency as a whole, there was a decrease in the number of cases and persons dealt with during the year, the percentage of decrease being 6·4 in the number of cases and 9·0 in the number of persons. The number of persons sent for trial was 9,634, of whom, as in the previous two years, more than half were contributed by the following eight circles, representing an area of less than one-tenth of the Presidency :—

	1895. PERSONS.	1896. PERSONS.
Tindivanam	289	385
Cuddalore	974	922
Adirámpatnam	1,375	443
Kattumavadi	545	1,016
North Trichinopoly	746	699
South "	481	397
Tanjore	715	614
Tellicherry	802	895
Total	5,927	5,371

The causes of the remarkable preponderance of crime in these areas have formed the subject of a special investigation, the results of which have been reported to Government in Board's Proceedings, No. 262, dated 3rd July 1897. The principal reason appears to be the very small fines imposed by the local magistracy in salt cases, but in some cases too much attention has been paid to detection of cases on search and too little to the prevention of removals from the swamps and saline tracts. A special enquiry has been held into the cause of the persistence of crime in these and it is hoped, that the attention now being paid to the circumstances which have led to it will be followed by a large decrease in prosecutions combined with a decrease in offences against the Salt Laws.

In the Chatrapur Sub-division the increase is attributed chiefly to the impoverished condition of the people owing to the prevailing scarcity and the abundant efflorescence in the saline tracts. The increase in all the circles of the Chicacole Sub-division, except Karasa and Anakápalle, and in the Cocanada Sub-division is also attributed to the same cause and to the failure of the North-East monsoon. The increase in Chicacole was however on the whole but trifling. The decrease in the Nellore Sub-division was chiefly in the Pákala and Krishnápatnam Circles, and was due in the latter case to the swamps having been under water for a longer period than usual. The Deputy Commissioner's attention will be called to the suspicious absence of crime in the former circle. In the Chingleput Sub-division the decrease occurred principally in the Tada and Merkanam Circles and is attributed, in the one, to more effective patrolling and, in the other, to the flooding of the swamps caused by the heavy rains at the close of 1895. The decrease in the Bellary Sub-division is attributed to efficient patrolling and to the deterrent punishments inflicted during the year. In the Arcot Sub-division the increase occurred chiefly in the Tirukkóyilúr Circle, and is reported to be due to the increased preventive force, to the long continued formation of salt-earth owing to the absence of rain, and to the personal energy of the Circle officers. The decrease in the Negapatam and Tinnevelly Sub-divisions is attributed to the heavy rains which prevented salt from forming in the swamps and to the efficient patrolling of the preventive staff. The decrease in the Trichinopoly Sub-division is reported to be due to a decrease in crime in the Madura Circle, to the demoralising effect on the preventive staff of the recent ruling of the High Court regarding searches without warrant and to the neglect of the staff in certain circles to report cases of undetected scrapings. In the Calicut Sub-division, the increase occurred chiefly in the Ponnáni and Tellicherry Circles and is reported to be due to the special measures taken for patrolling the saline tracts in the former, and to the late setting in of the monsoon which afforded facilities for the commission of salt offences in the latter.

104. The subjoined statement shows how the cases which came before the officers of the department during the year (including those pending on the 1st January 1896) were disposed of:—

Disposal of cases.

DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.

Year.	Pending at the beginning of the year and reported during the year.		Released by Department. I. Infirm persons, pregnant women and children.		II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released.		Sent for trial.		Total disposed of.		Undetected scrapings of salt-earth registered from 1st October 1896 and since written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1896	20,214	12,229	532	539	1,821	1,821	22	24	102	111	2,477	2,495	9,604	9,634	12,082	12,130	7,137	* 19,246	12,160	968	69
1895	21,596	13,446	405	412	1,849	1,853	21	25	104	114	2,379	2,404	10,827	10,843	13,206	13,247	7,107	† 20,343	13,278	‡ 1,253	168

* Includes 27 cases and 30 persons written off. † Includes 30 cases and 31 persons written off. ‡ Includes 1 case with 1 person since written off.

Departmental releases.

105. *Departmental releases under Head I (the persons concerned being infirm persons, pregnant women or children).*—The total number of persons released under this head was 539 against 412 in the previous year. The increase occurred almost entirely in the Tellicherry Circle and is reported to be due to the fact that the people have acquired a thorough knowledge of the departmental rules regarding releases and accordingly employ young children and old and infirm persons in the commission of offences.

106. *Releases under Head II (for possessing less than one seer of contraband salt or less than 5 seers of salt-earth for the first time).*—The total number of releases under this head (1,821) shows a slight decrease when compared with the figure for the preceding year (1,853), although the proportion of such offenders to the total number under disposal (15·0 per cent.) was slightly in excess of that of 1895 (13·8 per cent.).

107. *Releases under Head III (on proof of ignorance or inadvertence).*—The total number of releases under this head was 24 against 25 in the previous year.

108. *Releases under Head IV (want of proof).*—There is a slight decrease under this head, the number being 111 against 114 in 1895.

Illegal arrests.

109. The annexed statement shows the number of cases in which arrests were declared illegal by the authority before whom they came up for adjudication or decision. The departmental officers concerned have been suitably dealt with:—

Year.	By Department.	By Police.	By village Magistrates.	Total.	Percentage to total number of cases disposed of.
1896	10	..	..	10	·08
1895	18	1	..	19	·14

Pendency of cases before Inspectors.

110. Of the total number of cases under disposal, 9,604 or 47·5 per cent. were sent for trial by Inspectors, during the year, against 10,827 or 50·1 per cent. in 1895. The number of cases pending before the officers of the department on the 31st December 1896 was 968 or 4·7 per cent. of the total number, against 1,253 or 5·8 per cent. in 1895. The number of persons awaiting enquiry before Inspectors was 69 against 168 in the previous year. Considering the number of cases dealt with, the proportion is satisfactory.

Duration of cases before Inspectors.

111. Of the 69 persons whose cases were pending, the cases of 38 had been pending for less than one month, those of 16 for more than one month but less than three months, and those of 15 for more than three months. The general average duration was 4·5 days against 4 in the preceding year for ordinary cases. In the following circles the average duration of ordinary cases was more than 15 days:—

	Days.
Nizampatam	17·59
Arni	15·75
Námakkal	20·12
Erode	17·6
Dindigul	20·7

112. The high average in the Nizampatam Circle has not been satisfactorily explained. In the Arni and Námakkal Circles it was due to the cases being spread over a large area far away from the head-quarters of the Inspectors; in the Erode Circle to there having been no empowered Assistant for some time, and in the Dindigul Circle to want of energy on the part of the officer in charge.

Proportion of cases sent for trial, &c.

113. Taking into account only cases actually disposed of during the year, the proportion of those released, sent for trial, and written off is as shown below:—

Item.	1895.		1896.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	2,379	11·7	2,477	12·8
Sent for trial	10,827	53·2	9,604	49·9
Undetected scrapings written off .. .. } Undetected cases written off	7,137	35·1	7,165	37·3
Total ..	20,343	100·0	19,246	100·0

Classification of offences.

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

Year.	I. Illicit removal of salt from a factory, *i.e.*, removal without, or in excess of, an authorized permit.	II. Manufacture of contraband salt (other than saltpetre).	Possession of III. Salt illicitly removed from a factory.	Possession of IV. Salt illicitly imported by land.	Possession of V. Salt illicitly imported by sea.	Possession of VI. Illicitly manufactured salt.	Possession of VII. Spontaneous or swamp salt.	Possession of VIII. Earth-salt.	Possession of IX. Contraband salt-earth.	Offences relating to saltpetre. X. Relating to edible salt.	Offences relating to saltpetre. XI. Refining saltpetre without license.	Offences relating to saltpetre. XII. Other offences.	XIII. Other offences against the salt laws.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.
1896	17	3,271	22	115	3	1	488	4,516	3,486	71	..	7	84	12,081
1895	1	2,154	34	174	..	28	891	4,801	5,043	30	3	..	47	13,206

It will be seen that the bulk of the cases relate to the possession of earth-salt and contraband salt-earth. Cases of possession of brine with evidence of manufacture are, as usual, shown in the statement under head II, "manufacture of contraband salt." The increase under this head is reported to be due to the special attention paid to salt detection by the preventive staff in the Madura Circle and to cases of this nature in certain other circles having been shown under other heads (such as possession of earth salt, salt earth) in the previous year. The decrease under all other heads was due to the fall in detection.

Disposal of cases by Magistrates.

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

Year.	Pending trial on 1st January 1896 and sent for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1896.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	*2	3	4	5	6	7	8	9
1896	10,379	10,412	10,056	10,083	61	66	223	* 224
1895	11,557	11,575	10,663	10,671	112	119	776	778 †

* Excludes 39 cases with 39 persons written off.

† Excludes 7 cases with 7 persons written off.

116. The percentage of acquittals to the total number of cases that came before the Magistracy was ·58 per cent. against ·96 per cent. in the preceding year. The percentage of convictions was 96·8 against 92·3 in the preceding year. Taking into account only cases actually disposed of, the percentage of acquittals in each of the last ten years is as shown below :—

Acquittals.

Years.		Years.	
1887–88	1·0	1892–93	1·2
1888–89	0·6	1893	1·0
1889–90	0·6	1894	0·8
1890–91	0·6	1895	1·0
1891–92	0·8	1896	0·6

Pendency of cases before Magistrates.

117. The total number of cases pending before the Magistracy at the end of 1896 was 223, against 775 in the preceding year.

Rewards.

118. The amount granted as rewards in the Presidency, as a whole, was Rupees 23,659–13–7 against Rs. 21,398 in 1895. The increase occurred chiefly in the Arcot and Calicut Sub-divisions, and is attributed, in the former to increase in detection and to the heavy penalties imposed by the Magistracy and in the latter, to slightly heavier fines having been imposed, the rewards being usually proportionate to the fine.

Assault on officers.	1895.	1896.
Sub-Division—		
Chatrapur	..	..
Chicacole	6	2
Cocanada	..	..
Masulipatam	..	..
Nellore	..	..
Chingleput	1	2
Bellary	1	..
Arcot	1	2
Negapatam	6	2
Tinnevelly	..	..
Trichinopoly	1	1
Calicut	5	..
Total ..	21	9

119. The statement in the margin shows the number of cases of resistance to officers of the department in the execution of their duty. The total number of cases shows a considerable decrease as compared with the preceding year. In two of the cases—one in the Negapatam and one in the Arcot Sub-division—Sub-Inspectors were assaulted. The others were cases of no importance. The assailants were convicted and punished in most of the cases.

Contraband articles dealt with.

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

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
1896	7 21 18½	104 37 58 1/16	588 39 73¼	2,286 14 71	10 20 37	277 32 17
1895	1,036 15 59¾	148 36 19½	542 21 55¾	2,090 20 64½	0 15 23	309 22 10¾

There is a slight increase under the heads "earth-salt," "salt earth" and "saltpetre" as compared with the previous year. There is a large decrease under the head of "salt" which is due to the high figure in 1895 explained in the report for that year.

Salt operations in the Pudukkóttai State.

121. The results of the operations of the salt preventive force in the Pudukkóttai State are embodied in the following statements :—

	Pending on 1st January 1896 and since reported up to 31st December 1896.		Disposal by Departmental officers. Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Disposal by the Magistracy. Pending on 1st January 1896 and sent for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance.		Average duration of cases disposed of. Number of cases.	Average number of days taken for the disposal of each case.	Fines imposed. Total amount.	Average per head.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																				DAYS.	RS. A. P.	RS. A. P.
1896 ..	482 .. (a) 617 ..	504	63	83	413	419	(b) 479 (a) 617	502	3	2	434	440	432	435	1	4	1	1	476	5	603 0 0	1 6 2
1895 ..	770 .. (a) 633 ..	786	100	108	658	669	(c) 762 (a) 633	777	8	9	678	690	650	658	7	11	21	21	723	5	972 4 0	1 7 8

Classification of offences. I. Possession of Salt-earth. Released by Department.	I. Sent for trial.	II. Possession of Earth-salt. Released by Department.	II. Sent for trial.	III. Possession of Brine. Released by Department.	III. Sent for trial.	IV. Possession of Salt-earth and Earth-salt. Released by Department.	IV. Sent for trial.	V. Possession of Salt-earth and Brine. Released by Department.	V. Sent for trial.	VI. Possession of Earth-salt and Brine. Released by Department.	VI. Sent for trial.	VII. Possession of Salt-earth, Earth-salt and Brine. Released by Department.	VII. Sent for trial.	Total. Released by Department.	Total. Sent for trial.	Establishment employed. Inspectors.	Sub-Inspectors.	Petty-officers.	Peons.	Total.	Cost per annum.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.						
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
																					RS.
24	84	11	111	40	165	..	6	2	34	2	14	4	5	83	419	5	6	16	75	102	12,420
32	143	22	158	50	237	2	9	1	104	1	14	..	4	108	669	5	5	16	75	101	11,766

(a) Undetected scrapings written off. (b) Includes 3 cases written off as undetected. (c) Includes 4 cases written off as undetected.

122. Excluding 617 cases of undetected scrapings, the number of cases dealt with and the number of persons implicated therein were 482 and 504, respectively, against 770 and 786 in the previous year. The decrease is attributed by the Salt Superintendent of Pudukkóttai to the special precautionary measures adopted for watching habitual offenders against the Salt laws.

123. Of the 504 persons involved, 83 were released departmentally with a warning and 419 were sent for trial. The cases of only 2 persons were pending at the end of the year against 9 in the previous year.

124. Of the persons tried by the Magistracy, only 4 or ·9 per cent were acquitted (against 1·6 in the preceding year).

125. The average incidence of fines imposed on offenders was Rs. 1–6–2 against Rs. 1–7–8 in the preceding year.

126. The average duration of cases was the same as last year, namely, 5 days.

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

	1895.			1896.		
	MDS.	S.	T.	MDS.	S.	T.
Salt-earth	93	12	23	47	8	21
Earth-salt	11	13	11	4	36	16
Brine	18	11	22	10	18	5

128. There appears to have been no case of illegal arrest by, or of assault upon, the officers of the department.

129. The conduct of the officers and the state of the records are reported to have been satisfactory. The retail price of salt in the state varied from 8 to $12\frac{1}{2}$ measures per rupee.

CHAPTER XI.—FISH-CURING.

Results of fish-curing operations.

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

Sub-divisions.		Number of yards at the end of the year.	Number of applications.	Weight of fish brought for operation.	Weight of salt sold.	Value of salt sold.	Quantity of salt sold to each maund weight of fish.	Expenditure incurred by Government.
				MDS.	MDS.	RS.	LB.	RS.
Chatrapur	1896-97 ..	11	18,740	39,011	3,764	2,360	7·93	2,013
	1895-96 ..	11	15,436	34,683	3,517	2,198	8·34	2,024
Chicacole	1896-97 ..	23	69,855	97,594	8,909	5,672	7·51	4,193
	1895-96 ..	23	49,640	54,626	5,213	3,422	7·85	3,825
Cocanada	1896-97 ..	6	15,722	40,304	4,910	3,069	10·02	2,073
	1895-96 ..	6	14,235	30,718	3,829	2,438	10·25	1,917
Masulipatam	1896-97 ..	5	6,765	7,946	1,372	712	14·21	1,285
	1895-96 ..	5	7,260	7,873	1,332	698	13·92	1,087
Nellore	1896-97 ..	10	9,692	32,739	4,316	1,931	10·84	2,661
	1895-96 ..	11	8,651	24,821	3,262	1,471	10·81	2,461
Chingleput	1896-97 ..	7	19,135	49,454	6,358	2,499	10·57	2,053
	1895-96 ..	7	15,798	26,211	3,550	1,392	11·14	1,807
Negapatam	1896-97 ..	11	9,133	31,091	4,811	2,338	12·73	2,351
	1895-96 ..	11	11,630	40,206	5,893	2,815	12·06	2,299
Tinnevelly	1896-97 ..	14	10,698	46,213	6,528	3,373	11·62	3,361
	1895-96 ..	15	16,610	81,611	11,734	6,217	11·83	3,824
Calicut	1896-97 ..	43	122,949	802,524	108,057	1,02,373	11·07	30,981
	1895-96 ..	43	137,275	992,525	152,458	1,24,886	10·98	31,687
Total ..	1896-97 ..	130	282,689	1,146,876	149,025	1,24,327	10·68	50,971
	1895-96 ..	132	276,535	1,293,274	170,788	1,45,537	10·86	50,931

131. The number of yards at work on the East Coast at the beginning of the year was 89; but two of them (Kottapatnam in the Kanuparti Circle and Perumanal in the Kuttanguli Circle) were closed in the course of it, as the operations therein were insignificant (*vide* G.Os., Nos. 2367 and 3223, Revenue, dated 17th June 1896, and 25th June 1897, respectively). With the exception of those in the Negapatam and Tinnevelly Sub-divisions, the operations in the yards on this coast showed an increase, which is reported to be due to the favourable character of the season for fishing and the slackness of agricultural operations, which, in ordinary years, form a strong counter-attraction. The decrease in the Negapatam and Tinnevelly Sub-divisions is attributed to (1) the suspension of operations for three months in the

Muttupet yard (*vide* G.O., Mis. No. 161, Revenue, dated 11th January 1897), (2) the proportion of salt issued for curing in the yards in the Tinnevelly Sub-division being objected to, (3) the prevalence of cholera among the fishing population and (4) the unfavourable weather.

132. As to the proportion of salt issued to fish cured in the East Coast yards, it may be observed generally that there has been no marked variation, except in the yards of the Vedaranniyam Circle where the high proportion of 17·92 lb. is explained as being due to the large size of the fish brought for curing.

133. On the West Coast, there was no change in the number of yards available for work. In November 1896, the issue price of salt was reduced from As. 10 to As. 6–8 per maund in the South Canara yards as a special concession to the fishermen of that district. The operation on the West Coast showed a decrease, due to the following causes :—

(1) The unfavourable character of the season.

(2) The reduction in the number of Ratnagiri curers who resorted to the yards, owing to the opening of more yards for them in the Bombay Presidency.

(3) The exceptional circumstances of the previous year which induced several of the Goa fishermen to resort to the yards of the Udipi Circle, owing to political troubles in their own country.

(4) The increased demand for raw fish, consequent on the population of the coast having been augmented by immigration from Bombay on account of the plague.

(5) The continued use of 'Thattu' nets, which are said to drive the larger fish into deeper water; and

(6) An outbreak of cholera in the fishing villages.

Years.	East Coast.	West Coast.	Total.
	TONS	TONS.	TONS.
1892-93 ..	15,737	29,263	45,000
1893-94 ..	12,841	28,732	41,573
1894-95 ..	13,164	27,867	41,031
1895-96 ..	11,048	36,460	47,508
1896-97 ..	12,650	29,480	42,130

134. There were in the whole Presidency 130 yards available for work at the close of the year. The total weight of fish brought to the yards was 1,146,876 maunds or 42,130 tons against 1,293,274 maunds or 47,508 tons in the previous year, thus showing a decrease of 5,378 tons or 11·32 per cent. The quantities of fish brought to be cured on the East and West Coasts, respectively, for the last five years are noted in the margin.

District.		Quantity of salt-fish prepared locally.
		MDS.
Ganjám		51,457
Vizagapatam		25,478
Gódávari		25,435
Kistna		5,232
Nellore		20,355
Chingleput		23,063
South Arcot		3,286
Tanjore		22,214
Madura		16,337
Tinnevelly		16,394
South Canara		44,179
Malabar		419,081
Total ..		672,511
Add imports (by sea)		16,183
Do. (by rail)		477
Grand Total ..		689,171
Deduct exports (by sea)		88,985
Do. (by rail)		4,708
Total ..		93,693
Balance remaining for consumption in the Presidency		595,478
	1895-96.	1896-97.
	MDS.	MDS.
Imports (by rail)	263	477
Exports (do.)	4,291	4,708
Imports (by sea)	23,229	16,183
Exports (do.)	121,597	88,985

135. The quantity of salt-fish cured locally in the several districts, the quantity imported (by sea and rail) from places outside the Presidency, and the quantity exported to places beyond the Presidency, are shown in the margin.

136. It will be observed that, as in previous years, the bulk of the fish cured is consumed within the Presidency. The imports and exports by rail showed an increase as compared with the previous year, while the imports and exports by sea showed a very much larger decrease.

137. The average value of 1 lb. of the exported article was 1 anna 7·2 pies against 1 anna 6·6 pies in the previous year.

138. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 50,971–3–7. Adding to this the cost of the clerical establishments maintained in the Central and Sub-divisional offices for the compilation and scrutiny of the fish-curing returns, the expenditure amounted to Rs. 52,891–3–7 or Rs. 40–5–2 more than in the previous year.

Sub-division.	MDS.
Masulipatam ..	1,360
Nellore	830
Chingleput ..	7,205
Negapatam ..	857
Tinnevelly ..	5,371
Total ..	15,623

139. During the year 15,623 maunds of excise salt were purchased by Government for supply to fish-curing yards as detailed in the margin. The total quantity of excise salt issued from this and from the previous year's stock was 11,992 maunds and that of Government salt 137,033 maunds. Including the cost of this salt, the total expenditure on fish-curing yards during the year amounted to Rs. 1,15,031–3–2, while the receipts were Rs. 1,24,326–9–10.

140. Adopting the usual method of calculation, there was a gain to Government on the operations of the yards of Rs. 9,295–6–8 in the year and of Rs. 1,41,375–15–7 up to the year as shown below :—

	RS.	A.	P.
Receipts during the year 1896–97	1,24,326	9	10
Expenditure	1,15,031	3	2
Gain ...	9,295	6	8
Gain up to 31st March 1896	1,32,080	8	11
Total gain up to the end of 1896–97 ...	1,41,375	15	7

141. The question of granting special facilities for the encouragement of the fish-curing industry in this Presidency is under consideration, and the report promised in Board's Proceedings, Mis. No. 1799, dated 5th May 1897, will be shortly submitted. The usual method of calculating the loss or gain on fish-curing operations has been found to be defective and the true gain is much smaller than has hitherto been supposed. The margin available for concession is consequently but small.

CHAPTER XII.—MISCELLANEOUS.

Check of storage by re-weighment of heaps.

142. During the year 4,597 heaps were stored and 5,090 sold. Of the latter, 1,381 heaps were those stored in 1896–97. Of the heaps stored, 825 or 17·94 per cent. were tested during the year as follows :—

	Heaps.	Per cent.
By Assistant Commissioners	99	2·15
By Inspectors	146	3·17
By Assistant Inspectors	580	12·62
Total ...	825	17·94

	Heaps.	Per cent.
* By Assistant Commissioners	..	..
By Inspectors	75	1·63
By Assistant Inspectors	248	5·39
Total ..	323	7·02

These figures are inclusive of 323 heaps, * or 7·02 per cent. of the number stored, which were tested immediately after storage.

143. Two hundred and five heaps of those stored in 1896–97 and 30 heaps of those stored in previous years were tested by restorage as follows :—

	Heaps of 1896–97.	Heaps of previous years.
By Assistant Commissioners	84	3
By Inspectors	32	4
By Assistant Inspectors	89	23
Total ...	205	30

144. Inspectors and Assistant Inspectors personally stored 1,073 heaps, or 23·34 per cent. of the total number of heaps stored (against 25·07 per cent. in the previous year).

Saltpetre operations.

145. During the year under report, 2,257 factories for the manufacture of crude saltpetre and 45 refineries were worked against 2,168 factories and 41 refineries in the preceding year. The increase under both the heads was mainly in the Trichinopoly Sub-division.

Receipts and expenditure under saltpetre.

146. The receipts on account of license-fees, fines, &c., amounted to Rs. 5,894, and the expenditure, which consists solely of the pay of the officers employed for the supervision of the refineries, to Rupees 5,838–11–5, against Rs. 5,588–0–0 and Rs. 5,831–14–3, respectively, in the preceding year.

Refined saltpetre and educed salt produced.

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

Sub-divisions.	Circles.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	PERCENTAGE OF OUTTURN	
						of refined saltpetre to crude saltpetre expended.	of salt to crude saltpetre expended.
			I. MDS.	I. MDS.	I. MDS.		
Cocanada ..	Ellore	1896–97	589	308	159	52·29	26·99
		1895–96	362	200	93	55·30	25·63
Masulipatam ..	Bezwada	1896–97	1,212	584	329	48·18	27·14
		1895–96	1,684	718	458	42·04	27·20
	Vinukonda	1896–97	4,248	1,238	1,008	29·14	23·72
		1895–96	6,277	1,211	1,519	19·60	24·10
Nellore	Kanuparti	1896–97	2,591	795	1,329	30·68	51·29
		1895–96	3,228	887	1,709	27·73	53·47
Bellary	Kurnool	1896–97	287	152	46	52·96	16·02
		1895–96	402	228	56	51·71	13·68
	Cuddapah	1896–97	300	47	115	15·66	38·33
		1895–96	..	..	..	..	..
Arcot	Námakkal	1896–97	2,790	1,144	841	41·00	30·14
		1895–96	2,788	1,104	875	39·59	31·38
Trichinopoly ..	Coimbatore	1896–97	3,931	1,187	1,388	30·19	35·31
		1895–96	5,947	1,707	2,051	28·70	34·48
	Bhavání	1896–97	838	212	251	25·29	29·95
		1895–96	256	72	73	28·07	28·43
	Erode	1896–97	7,390	2,690	2,713	36·40	36·71
		1895–96	8,120	3,068	2,906	37·78	35·78
	North Trichinopoly.	1896–97	327	106	120	32·41	36·69
		1895–96	315	87	139	27·64	44·26
	South Trichinopoly.	1896–97	12,399	4,313	5,086	34·79	41·02
		1895–96	12,593	4,478	5,213	35·56	41·39
	Madura	1896–97	1,866	572	613	30·65	32·85
		1895–96	3,174	1,095	1,040	34·48	32·77
	Total ..	1896–97	38,768	13,348	13,998	34·43	36·10
		1895–96	45,146	14,855	16,132	32·90	35·73

Educed salt destroyed.

148. No educed salt was purchased by Government for supply to fish-curing yards. The greater portion of the salt educed was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors, the balance being left over for destruction in 1897–98.

149. The records of the department are reported to be in good order. Fees for making searches for documents in the various offices amounted to Rs. 105–12–0.

Service books.

150. From the annual returns received from the local officers showing the progress of the verification of service books, it is observed that the service books of all employés in the department, with a few exceptions, have been properly maintained in accordance with the standing orders.

Inventory of valuable stock.

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

Conduct of officers.

152. The officers of the department have, as a rule, worked well and zealously. Amongst those in charge of factory circles Messrs. Brindley, Tillard and J. R. Wilson have rendered specially good services.

(Signed) N. S. BRODIE,
Acting Secretary to the Commissioner
of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 27th August 1897.

(True Copy)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX D.

STATEMENT showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896–97.

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Sarlá ..	122	4	118	1. Messrs. N. Bhimaraja & Co. 2. P. Ramamurti .. 3. P. Ramalinga Swamy.	12 0 0	9 6 0	Includes conveying and storing charges alone.	No dittam fixed.	(i) Good salt should be manufactured. (ii) Salt found to be bad either by the officers of Government or by capitalists should be destroyed by licensees at their own expense, no kudivaram being payable thereon. (iii) Cost of all works and repairs to be borne by capitalists. (iv) All licensees should work their pans without exception.	Three years from 1st January 1896 to 31st December 1898.	....
Naupada ..	223	223	..	....	..	..	....	....	....	....	A few of the poorer licensees transferred their salt to the richer ones — some on completion of storage and others later on for ready money or food-grains at rates varying from Rs. 8 to Rs. 10 per garce. The conveying, storing, &c., charges are borne by the original licensees themselves.
Calingapatam.	314	220	2	A. Venkataratnam ..	15 0 0	9 6 0	Includes all charges.	....	....	....	Advances to licensees are made in money by some capitalists and in kind by others, and the licensees are thus obliged to transfer their salt to the capitalists in liquidation of the debts contracted. No agreements have, however, been entered into by them.
			6	Kalli Asiriah ..	15 0 0						
			5	D. Audinarayana ..	15 0 0						
			6	Surapu Ramiah ..	15 0 0						
			18	V. Narayana ..	15 0 0						
			12	K. Venkiah ..	15 0 0						
			7	N. Appiah ..	15 0 0						
			7	D. Veerannah ..	15 0 0						
			3	Y. V. Ramadoss Pant ..	15 0 0						
			13	B. Narasimham ..	15 0 0						
			4	Kilugu Yarikodu ..	15 0 0						
			1	G. Simhadri ..	15 0 0						
			3	J. Appadu ..	15 0 0						
			1	G. Seetam Naidu ..	15 0 0						
			2	K. Latchamia ..	15 0 0						
			1	M. Appiah ..	15 0 0						
			1	G. Jogiah ..	15 0 0						
			1	G. Appannah ..	15 0 0						
			1	B. Latchannah ..	15 0 0						
			94								

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896–97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Kuppili ..	131	13	48	P. Nagannah	30 0 0	9 0 0	Includes charges for conveyance of salt from the drying grounds to the place of storage.	No	Most of the licensees receive advances at the beginning of the season on promise of transferring all the salt manufactured by them at a rate to be settled at the end of the season with reference to outturn, the penalty for failure to transfer being fixed at As. 4 on every maund otherwise disposed of. The licensees have to clear the minor channels at their own expense, the other works being done by capitalists.	One year.	
			4	V. Yerrannah							
			17	A. Yerrannah							
			11	K. Suryanarayana ..							
			2	K. Venkatadoliah ..							
			9	V. Venkanna							
			4	C. L. Bairagi							
			8	M. Appadu							
			5	V. Papadu							
			8	K. Subbaraidu							
			2	V. Noidu							
			118								
Konada ..	69	18	20	T. Appadu	18 8 0 19 0 0	9 0 0	No	No	(i) All salt manufactured should be delivered to the capitalists at the rates of kudivaram either fixed in the contract or agreed upon at the commencement of each year. (ii) The licensees get advances at the commencement of the season. (iii) The costs of manufacturing works are first borne by capitalists, subject to subsequent recovery. (iv) The charges for conveying salt to the storage spaces and for thatching heaps are borne by the capitalists. (v) Kudivaram varies with the quantity of salt manufactured.	Do.	
			13	B. V. Somayajulu ..	18 8 0 19 0 0						
			5	B. Appiah	18 8 0 19 0 0						
			3	B. Venkannah	19 0 0						
			1	P. Peddisetti	18 0 0						
			5	B. Venkatappiah, &c ..	19 0 0						
			4	G. Sitaramiah	19 0 0						
			51								
Bimlipatam.	31	31	..	....		..	....	....	....	....	
Karasa ..	41	11	3	C. L. Ramanna	Rs. 10, 11 or 12, according to quality of salt.	11 4 0	Excludes conveying and storing charges.	No	(i) Good salt should be manufactured. (ii) A penalty of Rs. 5 per garce should be given to the capitalists for all salt transferred to any but them.	One year.	
			4	M. Appalanarasiah ..						Do.	
			11	Messrs. Martin & Co. ..						Three years.	
			5	D. V. Narasiah Naidu ..						One year.	
			4	E. Sanyasi and Appalasamy.						Do.	
			2	G. Bapannah						Do.	
			1	Narayanasami Naidu ..						Do.	
			30								

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are — Independent.	In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Penugudurn.	204	13	82	Messrs. Hall, Wilson & Co.	13 8 0 to 16 4 0	10 0 0	Yes	No	....	....	There are no formal agreements between licensees and capitalists. Messrs. Hall, Wilson & Co. and Simpson Brothers advance loans to other capitalists who buy salt from the licensees and transfer it to the firms as mortgage for the loans taken. The salt is removed on credit orders obtained by the firms. Messrs. Hall, Wilson & Co. having otherwise utilized their Government promissory notes during the year under report, they have not taken over the salt of as many licensees (95) as in last year.
			15	P. Chintayya							
			25	Ch. Veeriah							
			10	P. Thammiraju							
			10	B. Gavarraju							
			1	Reddipally Sooriah ..							
			1	B. Subbarayudu							
			3	G. S. Samayazulu ..							
			21	Messrs. Simpson Brothers.							
			10	S. Rayulu							
			1	K. S. Ramiah							
			10	V. Bommiraju							
			1	G. Thatliah							
			1	K. V. Ratnam							
			191								
Jagannaikpur.	1	1	..	Leased to Messrs. Hall, Wilson & Co. of Cocanada.							
Mogalturru.	191	68	28	K. Tatiah	From 20 0 0 to 25 0 0	10 0 0	Yes	No	....	....	(i) No formal agreements here also. The well-to-do licensees lend money to the poor on condition of the latter transferring their salt to them to be disposed of at the highest possible rate not exceeding Rs. 25 per garce. (ii) The rate paid for salt transferred during the storage season is Rs. 20.
			19	K. Ramangiah							
			11	T. Venkiah							
			12	M. Venkataswamy ..							
			13	G. Narasimhulu ..							
			5	K. Thammiah							
			6	K. Ganjiah							
			13	K. Ramanna							
			6	B. Venkataramulu ..							
			7	K. Paramesam							
			2	Pullamraju							
			2	M. Venkatanarasimhulu.							
			123								
Manginapudi.	92	3	89	Masulipatam Salt Company.	12 0 0	10 0 0	Includes conveying charges.	No	(i) All salt manufactured should be made over to the company. (ii) The licensees should stop manufacture every alternate year if the company so directs. (iii) Old stock has been transferred to the company without any deduction for wastage.	Ten manufacturing seasons from 1895.	

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are — Independent.	In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Nisampatam.	125	9	116	A Company headed by Muthurazu Subba Row, and Sundaramiah (Guardian of Naraina Row, son of late M. Venkata Row Pantulu, inhabitant of Nellore). The Company is in the hands of a receiver appointed by the District Court on application of one of the partners of the Company	13 8 0	10 0 0	Includes conveying charges.	No	(i) Capitalists should take over all salt manufactured. (ii) Repairs to manufacturing works should be executed by licensees.	....	....
Kanuparti ..	51	4	47	I. Subbarami Reddi * ..	11 4 0 to one licensee and 10 4 0 to the other 46 licensees.	9 8 0 and 10 0 0	Includes only conveying charges.	No	(i) The salt scraped should be of good quality. (ii) All salt should be delivered to the capitalist.	Five years from 1896 in the case of 33 licensees. Agreements not registered.	Of the 47 licensees, 23 are bound by agreements, 9 by agreements coupled with mortgage of their pans and 15 by mere mortgage of their pans.
Pákala ..	152	113	20	Varadiah *	17 0 0	9 8 0 and 10 0 0	Yes	No	....	....	Licensees are bound only by oral agreements.
			2	K. Voliah *	17 0 0						
			3	K. Voliah *	16 0 0						
			4	A. Badriah *	16 0 0						
			2	M. Kondiah	16 0 0						
			2	A. Subbiah	17 0 0						
			4	S. Rengiah	18 0 0						
			1	Ramakristna Reddi ..	16 0 0						
			1	Narahari	17 0 0						
			39								
Iskapalle ..	141	26	115	Pera Reddi, Rangiah Chetty, Venkiah and Pitchiah.	12 0 0	9 8 0 and 10 0 0	Includes conveying and covering charges.	No	(i) Advances are made and interest is charged thereon. (ii) Capitalists should take all salt manufactured. (iii) Licensees incur manufacturing charges.	Ten years from 1895.	....

* A licensee.

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are: Inde-pendent.	In the hands of capita-lists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudi-varam per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes convey-ing, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Krishnapatnam.	419	246	16	Subraya Chetty ..	12 0 0 to 14 0 0	9 8 0	Yes	No	....	....	No agreement.
			27	Krishnapatnam Trading Company.	14 0 0						
			18	Ragava Pillai	13 0 0 to 14 0 0						
			30	Venkatasami	12 0 0 to 13 0 0						
			23	C. Narayana Reddi. ..	12 0 0 to 13 0 0						
			53	I. Subbaramania Reddi.	12 0 0 to 13 0 0						
			6	Ramachendra Rao ..	12 0 0						
			173								
Tada ..	86	86	..	....	..	..	....	....	....	....	....
Kattur * ..	10	10	..	....	..	..	....	....	....	....	....
Vayalur * ..	1	1	..	....	..	..	....	....	....	....	....
Palidiwak. *	5	5	..	....	..	..	....	....	....	....	....
Attiput * ..	5	5	..	....	..	..	....	....	....	....	....
Vallur * ..	13	13	..	....	..	..	....	....	....	....	....
Vadasamanjeri.	90	50	40	Messrs. Binny & Co. ..	13 2 0	11 13 0	No	No	(i) The cost of excise works should be paid by capitalists. (ii) Bad salt should be destroyed at the licensees' expense. (iii) Salt produced should be white and light. (iv) The Company pays takkavi (advances) to the licensees.	Five years from 1896. *	* The firm is, however, reported to have cancelled its agreements with the licensees from 1897.
Covelong ..	199	151	48	Messrs. Binny & Co. ..	13 2 0	12 7 0, 13 3 0, 21 10 0 and 22 6 0	No	....	(i) Salt produced should be white and light. (ii) The Company pays takkavi (advances) to the licensees.	For one year with a few, three years with some and five with others.	

* Most of the licensees in these factories have reverted to monopoly from the season of 1896.

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are: Inde-pendent.	In the hands of capita-lists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudi-varam per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes convey-ing, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Cheyur ..	66	22	11	Messrs. Binny & Co. ..	..	6 5 0, 15 7 0, 22 5 0, 22 6 0 and 26 12 0	....	A dittam of 5 garce of salt per acre is fixed. Any additional quantity scraped is also accepted.	(i) These licensees have taken loans mortgaging their pans to the firm. (ii) They pay to the firm a commission of one anna on every maund sold besides interest at Rs. 3 per garce for the first three years of the agreement and 6 per cent. per annum for the next three years. (iii) One rupee for every garce of salt sold is paid by licensees towards the firm's establishment charges.	Six years from 1891.	
			18	Do. do. ..	..	6 5 0, 15 7 0, 22 5 0, 22 6 0 and 26 12 0	....	....	(i) These pay a commission of six pies per maund sold by the firm. (ii) These receive an advance of Rs. 20 per acre for which no interest is paid. (iii) One rupee for every garce of salt sold to be paid by licensees towards the firm's establishment charges.	....	
			15	Messrs. Alavandariah & Sons.	..	6 5 0, 15 7 0, 22 5 0, 22 6 0 and 26 12 0	....	A dittam of not less than 20 garce on the entire holdings of a licensee and the same dittam as that fixed by Messrs. Binny & Co. in the case of the rest.	(i) Loans to the extent of Rs. 300 or 400 per acre are given on the licensees mortgaging their pans and other private property. Some have also accepted loans at Rs. 200 per acre of land mortgaged. (ii) All salt produced is transferred to the capitalist. (iii) From the sale-proceeds of salt, the Company takes a commission of Rs. 11-5-6 and Rs. 9-8-0, respectively, towards interest on money lent, establishment charges, &c., the balance being credited as part payment of the loans. (iv) Besides the loans the licensees receive also an advance at Rs. 30 per acre.	Twenty-one years in the case of one licensee and in the case of the rest, until the loans are cleared off or the stock of salt is exhausted.	
			44								
Chunampet.	26	26	..	....	..	..	....	....	....	....	
Merkanam.	52	52	..	....	..	..	....	....	....	....	

APPENDIX D—*cont.*

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1897–96—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Cuddalore.	32	4	24	Arunachela Chetty & Co.	30 0 0	10 0 0	Includes conveyance charges to drying gounds.	..	Storing and covering charges and cost of repairs to works, are borne by the capitalists.	..	Out of the 22 licensees shown in column 3, 13 are not quite independent, as they appear to have been involved in some suit with the capitalists and as such they are not in a position to dispose of their salt to any one.
			4	S. M. Subbaraya Chetty & Co.	24 0 0		Do.	..			
			28								
Kudikadu ..	5	2	3	C. S. Murugasam Pillai.	22 8 0	10 0 0	Do.	..	Storing, covering and transport charges and cost of repairs to works are borne by capitalists.	..	
Kumblimedu.	55	12	33	S. M. Subbaraya Chetty.	18 0 0	10 0 0	Yes.	..	Cost of repairs to works is borne by licensees.	..	
			1	A. R. Thandapani Pillai.	18 0 0						
			8	Arunachella Chetty ..	15 0 0						
			1	Ramabhadra Katchi Royar.	15 0 0						
			43								
Manavari.	24	3	1	Arunachella Chetty ..	16 0 0	10 0 0	Do.	..	Do. do.	..	
			20	S. M. Subbaraya Chetty.	18 0 0						
			21								
Manambadi.	1	1	..	Worked under a lease by Messrs. Parry & Co.							
Neidavasal.	49	49	..	....	..		..	..	....	..	..
Tranquebar.	24	..	7	Kothandaramasami Naidu & Co.	22 8 0	11 14 0	Yes.	..	....	Two years ending with 1896.	The general tendency among the licensees has been to be independent of the capitalists.
..	..	..	13	Govindsawmy Pillai & Co.	No kudivaram fixed (*vide* "remarks" in last column).		Yes.	..	....	..	Some of the licensees have joined together and formed into a company. They transfer their salt to the company. The net profits are divided at the beginning of every month among all the thirteen licensees that form the company in proportion to the quantity stored by each.
..	..	..	4	Rajagopala Chetty & Co.			..	..	....	..	..

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896–97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Negapatam.	97	28	16	Lakshmana Iyer & Co. ..	17 0 0 to 32 0 0	10 10 0	Yes for kudivarams of and above Rs. 22.	....	....	....	....
			26	Ramasami Iyer ..	Varies from Rs. 19 to Rs. 22.		No	....	....	....	(i) Licensees are orally bound to deliver salt to their respective capitalists, but no written agreement has been executed. (ii) Salt is delivered at the drying grounds.
			11	Matharsa Rowther ..							
			6	Subramania Pillai ..							
			10	Venkata ramier ..							
			69								
Vedaranniyam— A block.	76	1	75	Subbiah Pandaram .. A. N. Ramaswamy ..	6 0 0 to 12 0 0	10 10 0	No	No	....	....	As a rule no formal agreements are entered into by the licensees with the capitalists. But when poor and needy licensees take loans from the capitalists, agreements are entered into binding the licensees to deliver all the salt manufactured by them to their creditors under a penalty of paying so much per garce in case they make over any portion of their salt to other persons.
B ,,	31	1	30	Uthumansa Rowther ..							
C ,,	34	1	33	Subramania Pillai ..							
	141	3	138								
Thambikkanallavankottai.	221	70	55	Ramalinga Pillai ..	18 0 0 to 20 0 0	10 10 0	Yes	....	....	....	There are no written agreements between the licensees and capitalists. The latter obtain salt on the same conditions as those at Adirámpatnam and Magilankottai.
			15	Narayanasami Thevan ..							
			60	Rungasami Row ..							
			2	Venkatachellam ..							
			3	Ramasawmy Ambalagaran.							
			14	A. M. V. Avanasi Chetti							
			2	Muttu Krishnaiyer ..							
			151								

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Adirámpatnam.	48	9	21 12 1 2 1 2 39	Gopalasami Naick .. Avanasi Chetty .. Ayaru Chetti .. Sevoo Asari .. K. Rungasami Row .. 306. Subbaraya Chetty ..	18 0 0 to 20 0 0	10 10 0	Yes	....	....	....	The capitalists have entered into no agreement with the licensees. They purchase the salt and bind themselves to meet all charges incurred after the salt is transferred to them.
Magilankottai.	35	12	7 1 4 3 3 3 1 1 23	Gopalasawmy Naick .. Ayaru Chetty .. Olaganada Chetty .. Govindasawmy Naick .. Seekadi Pillai .. Athmanada Row .. Kamalayee .. Veerasawmy Naick ..	18 0 0 to 20 0 0	10 10 0	Yes	....	....	....	The capitalists have entered into no agreement with the licensees. They purchase the salt and bind themselves to meet all charges incurred after the salt is transferred to them.
Theethandathanam and Vattanam.	82	82	..	....	..	..	....	....	....	....	A few of the licensees have transferred their old salt to some Nattukottai Chetties who are a wealthy class of people dealing in money.
Morekolam.	59	8	48 2 1 51	K. A. Mahomed Moideen Marakayer.* Moideen Pichai .. Naina Mahomed ..	21 4 0	11 4 0	Yes	No	Salt to be transferred to the capitalists after storage.	For seven years from 1893-94.	....
Mutturaghunathapatnam.	68	68	..	....	..	..	....	....	....	....	The licensees though working independently transfer their salt at a rate of Rs. 15 per garce to traders in salt who grant them loans.

* A licensee.

Statement showing the arrangements made by Licensees of Excise Factories with Capitalists in the Madras Presidency in the year 1896-97—*cont.*

Factory.	Total number of excise licensees in the factory.	How many of the excise licensees shown in column 2 are Independent.	How many of the excise licensees shown in column 2 are In the hands of capitalists.	Names of capitalists or companies to whom the licensees in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce, *i.e.*, the rate under the monopoly system.	Whether the rate in column 6 includes conveying, storing and covering charges.	Whether any dittam was fixed by capitalists, and if so, the amount of such dittam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.	RS. A. P.					
Arasadi and the other Tuticorin factories.	219	10	209	Veerapatti Mahomed Ganny and Brothers.	No fixed kudivaram, but one-third of the sale-proceeds is paid to the licensees.	10 10 0	Yes	No	Veerapatti Mahomed Ganny and Brothers, having purchased from the licensees who are members of the Tuticorin Salt Company the right of manufacture for six years from 1891 and also the shares held by each member on certain terms, bear the cost of manufacture, &c., which was hitherto paid by the licensees. The net profit is enjoyed by Veerapatti Mahomed Ganny and Brothers. The period of contract with regard to manufacture was over on 31st December 1896 and the firm has got only the right of sale of the stock of salt on store and if the stock is not cleared before 31st December 1897, the balance of stock that may then remain will have to be transferred to the respective licensees at a nominal cost of one anna per maund.	For six years ending with, 31st December 1896.	..
Káyalpatnam.	114	114	..	The licensees are divided into two factions—one headed by Amirthalinga Nadan and the other by Kuppavathani and Muthu Pillai. But these are not registered companies.							
Arumuganeri.	1	1	..	Worked by Dr. Dhanakoti Raju's heirs on a lease for twenty years from 1887-88.							
Kulasekarapatnam.	1	1	..	Worked by Dr. Dhanakoti Raju's heirs on a lease for twenty years from 1887-88.							
Koranur ..	1	1	..	....	..	..	....	....	....	....	The factory is held under a joint license by fourteen persons.
Kuttanguli.	24	24	..	....	..	..	....	....	....	....	

APPENDIX E.

STATEMENT showing the quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Wholesale Prices realized for it by licensees in 1896-97.

Sub-Division.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.		From 5 annas to 5 annas 11 pies.		From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas to 9 annas 11 pies		Total.		Average.
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.
Chatrapur.	Surlá	..	..	..	..	1,702	292 8 6	21,740	4,128 9 6	102,398	25,599 8 0	..	..	..	..	..	..	..	..	..	..	125,840	30,020 10 0	0 3 10·0
	Total ..	..	..	..	..	1,702	292 8 6	21,740	4,128 9 6	102,398	25,599 8 0	..	..	..	..	..	..	..	..	..	..	125,840	30,020 10 0	0 3 10·0
Chicacole.	Naupada	..	..	95,844	6,525 14 4	43,137	6,421 3 7	155,566	29,615 12 8	..	..	..	..	..	..	..	..	..	..	..	..	294,547	42,562 14 7	0 2 3·7
	Calingapatam ..	..	..	60	4 11 0	..	..	..	..	139,224	35,461 10 0	19,022	6,450 11 0	5,995	2,248 2 0	..	..	..	..	..	..	164,301	44,165 2 0	0 4 3·6
	Kuppili	..	..	..	..	..	..	..	..	2,988	848 1 10	3,443	1,186 1 6	16,771	6,742 5 9	22,694	9,928 10 0	644	322 0 0	..	..	46,540	19,027 3 1	0 6 6·5
	Konada	..	..	..	..	244	41 2 6	1,438	310 14 6	50,927	13,990 3 6	..	..	..	..	..	..	..	..	..	..	52,609	14,342 4 6	0 4 4·3
	Bimlipatam ..	..	..	230	21 9 0	2,333	319 12 4	5,111	1,110 3 10	108,405	28,323 15 5	1,877	593 14 9	..	..	..	..	..	..	..	..	117,956	30,369 7 4	0 4 1·4
	Karasa	..	..	..	..	6,090	827 9 6	105,031	19,929 5 4	55,540	14,200 14 8	768	240 0 0	..	..	..	..	..	..	..	..	167,429	35,197 13 6	0 3 4·3
	Total ..	..	..	96,134	6,552 2 4	51,804	7,609 11 11	267,146	50,966 4 4	357,084	92,824 13 5	25,110	8,470 11 3	22,766	8,990 7 9	22,694	9,928 10 0	644	322 0 0	..	..	843,382	1,85,664 13 0	0 3 6·3
Cocanada.	Penuguduru ..	..	..	2,296	183 14 10	44,197	6,357 13 0	191,599	36,863 3 0	21,040	5,260 0 0	70	21 14 0	..	..	..	..	..	..	..	..	259,202	48,686 12 10	0 3 0·0
	Jagannaikpur ..	..	..	..	..	728	106 0 0	1,240	284 2 8	3,450	862 8 0	880	275 0 0	4,134	1,579 0 0	4,764	2,084 4 0	2,630	1,315 0 0	..	..	17,826	6,505 14 8	0 5 9·8
	Mogalturru ..	420	8 12 0	122	11 7 0	3,254	406 12 0	102,067	19,137 9 0	7,555	1,888 12 0	..	..	..	..	..	..	..	..	..	..	113,418	21,453 4 0	0 3 0·3
	Total ..	420	8 12 0	2,418	195 5 10	48,179	6,870 9 0	294,906	56,284 14 8	32,045	8,011 4 0	950	296 14 0	4,134	1,579 0 0	4,764	2,084 4 0	2,630	1,315 0 0	..	..	390,446	76,645 15 6	0 3 1·6
Masulipatam.	Manginapudi ..	..	..	..	..	134,954	21,763 1 4	2,322	435 6 0	..	..	..	..	..	..	..	..	..	..	..	..	137,276	22,198 7 4	0 2 7·0
	Nizampatam ..	..	..	..	..	2,238	330 4 6	48,318	9,059 10 0	..	..	..	..	..	..	..	..	..	..	..	..	50,556	9,389 14 6	0 2 11·6
	Total ..	..	..	..	..	137,192	22,093 5 10	50,640	9,495 0 0	..	..	..	..	..	..	..	..	..	..	..	..	187,832	31,588 5 10	0 2 8·2
Nellore.	Kanuparti ..	..	..	49	4 9 6	38,097	5,525 7 11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	38,146	5,530 1 5	0 2 3·8
	Pákala	..	..	..	..	..	..	144,388	30,346 3 0	..	..	..	..	..	..	..	..	..	..	..	..	144,388	30,346 3 0	0 3 4·3
	Iskapalle ..	..	..	80	8 12 0	7,852	1,222 9 0	42,902	8,044 2 0	..	..	..	..	..	..	..	..	..	..	..	..	50,834	9,275 7 0	0 2 11·0
	Krishnapatnam ..	..	..	440	52 11 4	384,798	58,379 9 7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	385,238	58,432 4 11	0 2 5·1
	Total ..	..	..	569	66 0 10	430,747	65,127 10 6	187,290	38,390 5 0	..	..	..	..	..	..	..	..	..	..	..	..	618,606	1,03,584 0 4	0 2 8·1
Chingleput.	Tada	..	..	..	..	2,828	427 9 10	3,240	718 3 4	73,043	18,265 13 7	..	..	..	..	..	..	..	..	..	..	79,111	19,411 10 9	0 3 11·11
	Kattur	..	..	41,237	3,191 1 9	21,606	2,839 1 10	2,790	523 2 0	..	..	2,276	711 4 0	..	..	..	..	..	..	..	..	67,909	7,264 9 7	0 1 8·5
	Vayalur	..	..	..	..	80,280	10,035 0 0	7,742	1,451 10 0	..	..	18,634	5,836 3 0	17,938	7,141 8 0	9,906	4,555 2 3	340	170 0 0	..	..	134,840	29,189 7 3	0 3 5·6
	Pulidiwak ..	..	..	..	..	..	..	82,456	15,460 8 0	2,220	555 0 0	42,840	13,387 8 0	7,612	2,910 3 0	..	..	..	..	..	..	135,128	32,313 3 0	0 3 1·0
	Attiput	..	..	..	..	360	55 3 9	37,132	7,103 13 0	50,516	12,685 4 0	51,922	*16,248 14 6	1,376	516 0 0	..	..	..	..	..	..	141,306	36,609 3 3	0 4 1·7
	Vallur	..	..	358	30 12 3	792	101 9 0	217,947	40,923 6 8	6,066	1,518 1 0	14,141	4,531 3 6	7,290	2,964 12 3	1,110	504 5 6	..	..	182	105 3 6	*247,922	50,679 5 8	0 3 3·2
	Vadasamanjeri ..	..	..	..	..	1,492	192 8 0	90,084	16,890 12 0	..	..	..	..	..	..	..	..	..	..	..	..	91,576	17,083 4 0	0 2 11·8
	Covelong	..	..	..	..	75,925	11,762 8 3	149,298	29,035 3 0	818	204 8 0	..	..	..	..	..	..	..	..	..	..	226,041	41,002 3 3	0 2 10·8
	Cheyur	..	..	..	..	24	3 0 0	15,438	3,281 13 6	23,380	5,886 12 0	..	..	..	..	..	..	..	..	..	..	38,842	9,171 9 6	0 3 9·3
	Chunampet ..	..	..	6,990	699 11 0	126,630	18,786 1 10	105,882	20,014 9 6	..	..	..	..	..	..	..	..	..	..	..	..	239,502	39,500 6 4	0 2 2·6
	Merkanam ..	..	..	13,180	1,151 2 7	102,111	15,398 3 7	57,059	11,105 6 9	3,180	923 5 4	24	8 4 0	..	..	..	..	..	..	..	..	175,554	28,586 6 3	0 2 7·2
	Total ..	..	..	61,765	5,072 11 7	412,048	59,600 14 1	769,068	1,46,508 7 9	159,223	40,038 11 11	129,837	40,723 5 0	34,216	13,532 7 3	11,016	5,059 7 9	340	170 0 0	182	105 3 6	1,577,731	3,10,811 4 10	0 2 4·7
Negapatam.	Cuddalore ..	..	..	..	..	1,686	247 13 0	12,070	2,289 7 0	13,963	3,550 0 0	22,274	7,117 11 0	33,285	12,481 14 0	11,802	5,163 6 0	4,902	2,451 0 0	..	..	99,982	33,301 3 0	0 5 3·9
	Kumblimedu ..	..	..	..	..	48	6 0 0	2,482	504 13 0	418	104 8 0	..	..	..	..	..	..	..	..	..	..	2,948	615 5 0	0 3 4·1
	Manambadi ..	..	..	..	..	160	20 0 0	..	..	2,170	542 8 0	4,794	1,498 2 0	6,384	2,399 0 0	1,786	781 6 0	7,508	3,754 0 0	3,776	2,124 0 0	26,578	11,119 0 0	0 6 8·3
	Neidavasal ..	..	..	264	26 5 0	8,467	1,302 8 0	13,046	2,581 8 8	37,471	9,870 3 0	64,531	20,547 0 4	7,142	2,694 10 0	..	..	..	..	..	..	130,921	37,022 3 0	0 4 6·3
	Tranquebar ..	..	..	..	..	149	23 4 6	642	122 7 0	11,488	2,873 11 0	6,506	2,070 4 0	17,764	6,661 8 0	..	..	..	..	..	..	36,549	11,751 2 6	0 5 1·7
	Negapatam ..	..	..	..	..	2,812	436 14 0	20,750	4,198 14 6	136,999	34,988 15 0	62,775	21,082 6 6	960	360 0 0	..	..	..	..	..	..	224,296	61,067 2 0	0 4 4·3
	Védáranniyam ..	..	..	..	..	440	68 12 0	48,630	9,118 2 0	..	..	..	..	..	..	..	..	..	..	..	..	49,070	9,186 14 0	0 2 11·9
	Thambikkanallavankottai.	..	..	..	..	..	..	67,511	12,658 5 0	13,868	3,467 0 0	..	..	..	..	..	..	..	..	..	..	81,379	16,125 5 0	0 3 2·0
	Adirámpatnam ..	..	..	..	..	1,806	226 3 0	19,288	3,618 6 0	39,671	9,917 12 0	..	..	..	..	..	..	..	..	..	..	60,765	13,762 5 0	0 3 7·5
	Magilankottai ..	..	..	..	..	534	66 12 0	8,472	1,588 8 0	8,956	2,239 0 0	..	..	..	..	..	..	..	..	..	..	17,962	3,894 4 0	0 3 5·6
	Total ..	..	..	264	26 5 0	16,102	2,398 2 6	192,891	36,680 7 2	265,004	67,553 9 0	160,880	52,315 7 10	65,535	24,597 0 0	13,588	5,944 12 0	12,410	6,205 0 0	3,776	2,124 0 0	730,450	1,97,844 11 6	0 4 4·0
Tinnevelly.	Theethandathanam	..	..	262	24 3 0	1,140	166 0 0	20,160	4,144 5 11	3,858	972 0 6	..	..	..	..	..	..	..	..	..	..	25,420	5,306 9 5	0 3 4·1
	Vattanam ..	1,043	20 3 7	260	24 11 6	434	54 4 0	35,370	6,865 4 0	40,954	10,415 15 6	240	75 0 0	..	..	..	..	..	..	..	..	78,301	17,455 6 7	0 3 6·6
	Manakkudi ..	..	..	1,378	107 1 0	4,958	750 3 6	6,628	1,448 0 8	8,386	2,125 4 10	298	93 2 0	..	..	..	..	..	..	..	..	21,648	4,523 12 0	0 3 4·1
	Morekolam ..	..	..	..	..	80	12 14 8	1,811	351 4 5	38,613	11,011 15 3	..	..	..	..	..	..	..	..	..	..	40,504	11,376 2 4	0 4 5·9
	Mutturagunádapatnam.	..	..	1,734	133 6 6	12,615	1,823 13 3	28,340	5,596 15 0	19,563	4,996 8 6	416	130 0 0	..	..	..	..	..	..	..	..	62,668	12,680 11 3	0 3 3·2
	Arasadi	..	..	7,200	600 0 0	11,450	1,789 1 0	20,063	3,768 4 10	27,450	6,945 0 0	24,728	7,727 8 0	17,440	6,540 0 0	..	..	..	..	..	..	108,331	27,369 13 10	0 4 0·2
	Tuticorin ..	..	..	14,016	890 6 10	1,174	165 1 6	1,344	265 13 0	4,880	1,300 0 0	37,770	11,858 2 0	20,220	7,906 14 0	1,760	770 0 0	1,080	540 0 0	..	..	82,274	23,696 5 4	0 4 7·3
	Levingepuram ..	..	..	76,592	5,072 14 4	226	28 8 0	23,258	4,569 11 6	35,334	9,106 5 0	16,060	5,018 12 0	53,400	20,287 8 0	22,998	10,061 10 0	21,100	10,550 0 0	..	..	248,968	64,695 4 10	0 4 1·9
	Sevendakulam ..	544	19 13 4	85,372	5,588 14 0	1,138	167 5 10	39,476	7,625 0 8	36,828	9,388 1 8	56,072	20,702 4 6	32,221	12,082 14 0	13,680	5,985 0 0	18,740	9,370 0 0	..	..	294,071	70,929 6 0	0 3 10·3
	Káyalpatnam ..	..	..	300	28 2 0	51,756	6,859 6 0	91,169	17,993 5 2	52,911	13,293 14 2	18,060	5,643 12 0	18,532	6,949 8 0	18,186	7,979 4 6	..	..	138	† 86 4 0	251,052	58,783 7 10	0 3 9·0
	Arumuganéri ..	7,720	126 11 4	300	28 2 0			183,563	34,418 3 6	..	..	..	..	..	..	..	..	..	..	..	..	191,583	34,573 0 10	0 2 10·6
	Keranur	1,114	34 13 0	..	..	55,844	6,980 8 0	1,262	236 10 0	..	..	..	..	..	..	..	..	..	..	..	..	58,220	7,251 15 0	0 1 11·9
	Kulasékarapatnam	190	6 11 6	56	3 8 0	3,246	503 2 0	2,570	492 14 0	2,276	581 9 0	..	..	..	..	..	..	..	..	..	..	8,338	1,587 12 6	0 3 0·6
	Kuttanguli ..	..	..	..	..	..	..	546	122 4 6	10,160	2,540 0 0	..	..	..	..	..	..	..	..	..	..	10,706	2,662 4 0	0 3 11·7
	Total ..	10,611	208 4 9	187,500	12,501 5 2	144,061	19,300 3 9	455,560	87,848 1 2	281,213	72,676 10 5	163,644	51,248 8 6	141,813	53,766 12 0	56,624	24,795 14 6	40,920	20,460 0 0	138	86 4 0	1,482,084	3,42,892 0 3	0 3 11·7
	Grand Total ..	11,031	217 0 9	348,650	24,413 14 9	1,241,835	183,293 2 1	2,239,242	4,30,302 1 7	1,196,967	3,06,704 8 9	480,421	1,53,054 14 7	268,464	1,02,465 11 0	108,686	47,813 0 3	56,944	28,472 0 0	4,096	2,315 7 6	5,956,372	12,79,051 13 3	0 3 5·2

* Include 36 maunds lost in transit by boat.

† At 10 annas per maund.

APPENDIX F.

STATEMENT showing the retail prices of *salt* in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjám	Balligunta	Ganjám and Surlá	11·13	11·07	10·61	11·20	10·74	11·27	11·07	11·33	11·33	11·33	11·33	11·20	11·13	11·24
	Ichchhápuram	Surlá	12·24	12·14	12·41	12·00	12·06	12·56	11·86	12·18	11·69	11·40	12·00	12·00	12·05	11·22
		Surlá and Naupada	..	..	..	..	..	..	10·67	..	..	..	..	..	10·67	..
		Naupada	..	..	..	..	..	..	10·67	..	..	..	..	..	10·67	..
	Aska	Ganjám and Surlá	10·73	9·90	11·54	11·48	11·48	11·56	11·10	11·35	11·25	11·38	11·38	11·16	11·19	10·79
	Suradá	Do.	10·31	10·73	11·00	9·97	11·50	11·57	10·93	10·45	10·45	9·91	11·25	10·93	10·75	10·60
	Sómpéta	Surlá	..	..	..	..	..	..	..	..	..	..	12·47	..	12·47	11·51
	Russellkonda	Ganjám and Surlá	11·20	11·20	10·74	11·33	10·61	..	11·33	..	11·20	11·33	10·87	11·33	11·11	11·08
	Berhampur	Surlá	12·01	11·91	11·83	12·28	5·97	11·68	..	..	..	13·26	12·00	12·19	11·46	10·85
		Surlá, Ganjám and Naupada	..	..	..	..	..	..	10·67	..	..	..	..	..	10·67	11·04
	Chatrapur	Surlá	..	..	..	..	..	..	..	..	..	..	..	..	..	10·72
		Ganjám	11·05	11·38	11·21	10·08	10·65	11·05	10·63	11·68	11·81	12·11	13·70	12·19	11·46	10·69
	Purushottapur	Surlá	..	..	..	..	..	..	..	..	..	..	..	..	..	13·02
		Ganjám	13·50	12·49	12·75	13·05	13·38	13·14	12·75	12·84	13·64	13·78	13·60	12·84	13·15	12·60
	Kimedi	Naupada	12·55	12·67	11·88	12·49	12·69	13·00	12·83	12·80	12·80	12·70	12·73	13·00	12·68	12·43
	Narasannapéta	Calingapatam	11·94	12·76	12·07	11·88	12·11	12·05	12·00	12·76	..	12·94	..	12·60	12·31	12·58
		Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	13·14
	Chicacole	Calingapatam	12·28	12·00	12·07	12·08	12·00	12·54	14·20	13·30	13·87	13·05	12·74	12·75	12·74	12·38
	Tekkali	Naupada	12·47	12·50	13·00	12·87	13·00	12·85	12·90	12·70	12·73	13·10	12·96	12·96	12·84	12·22
	Parlákimedi	Calingapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·34
	Barwah	Naupada	..	..	..	..	..	..	10·67	..	..	..	..	..	10·67	..
	Surlá	Surla	..	..	..	..	..	..	..	11·20	..	..	..	..	11·20	..
	Gopalpur	Do.	..	..	..	..	..	..	..	..	..	11·80	11·45	..	11·63	..
Vizagapatam	Sálúru	Karasa	..	12·00	10·68	11·35	10·87	..	..	10·88	11·10	..	..	12·00	11·27	11·46
		Bimlipatam	10·43	12·00	11·55	10·80	11·08	..	10·68	10·58	10·30	10·28	10·72	11·54	10·91	11·15
		Balacheruvu	..	..	..	..	..	..	..	..	..	..	..	..	..	11·50
	Párvatípuram	Bimlipatam, Calingapatam and Naupada	..	..	..	..	..	..	..	..	10·93	..	..	..	10·93	..
		Naupada	..	11·14	10·83	11·17	..	..	..	..	..	..	..	..	11·05	10·78
		Bimlipatam and Calingapatam	..	..	..	..	..	..	..	11·14	..	..	..	..	11·14	..
		Calingapatam	..	9·63	..	..	11·44	11·62	11·83	..	..	11·69	10·39	11·38	11·14	10·80
		Bimlipatam	..	..	11·45	11·39	11·97	11·20	11·43	..	..	11·38	10·67	11·54	11·38	..
	Srungavarapukota	Karasa	11·14	10·80	9·60	11·31	10·97	11·31	10·97	10·97	11·31	11·83	12·00	11·83	11·17	11·53
		Balacheruvu	..	..	..	..	..	..	..	..	..	..	..	..	..	11·48
	Madugula	Do.	..	..	12·55	..	..	..	..	..	..	..	..	..	12·55	12·60
		Karasa	12·00	12·18	..	12·55	12·55	13·20	..	12·80	12·47	11·40	12·37	11·50	12·30	12·63

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Vizagapatam—*cont.*	Vizagapatam	Karasa	12·48	14·24	12·78	12·88	12·88	12·38	13·08	12·84	12·48	13·02	13·20	12·54	12·90	12·38
		Bimlipatam and Kónáda	..	..	..	..	..	..	..	..	..	10·80	..	..	10·80	..
		Balacheruvu	..	..	..	..	..	..	..	..	..	..	..	..	..	12·12
	Gajapatinagaram	Kónáda and Bimlipatam	11·40	..	11·58	..	..	..	10·91	11·81	..	..	..	..	11·43	11·39
		Kónáda	11·09	12·36	..	11·36	11·00	12·68	10·78	11·64	11·88	11·61	13·28	..	11·71	11·78
		Bimlipatam	10·46	12·11	..	10·41	..	12·15	..	12·54	12·23	11·40	11·65	..	11·62	11·75
		Kónáda and Karasa	..	..	12·11	..	..	..	..	12·56	..	11·15	..	..	11·94	..
		Konada, Karasa and Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	12·13	12·13	11·33
		Karasa	..	12·46	..	12·16	10·89	11·32	..	..	12·42	..	11·38	12·37	11·86	11·54
	Chódavaramu	Karasa	13·00	12·21	13·60	13·00	13·00	13·00	12·55	12·37	12·46	12·46	12·59	..	12·75	12·63
		Balacheruvu	..	..	13·60	13·20	..	..	..	..	..	..	..	..	13·40	..
	Vizianagram	Kónáda	11·60	..	12·24	..	..	..	11·88	10·80	11·52	..	..	..	11·61	11·70
		Kónáda and Bimlipatam	..	..	..	..	..	..	..	..	..	..	11·52	10·80	11·16	10·29
		Bimlipatam	..	12·12	11·52	11·79	11·94	12·06	12·24	10·80	11·76	..	..	..	11·78	11·60
	Anakápalle	Balacheruvu	12·00	12·15	12·45	12·60	14·40	12·60	12·60	..	12·60	12·50	..	12·49	12·64	14·05
		Karasa	..	..	..	..	13·35	..	..	..	..	12·15	..	..	12·75	..
		Balacheruvu and Karasa	..	..	..	..	..	..	..	..	..	..	12·30	..	12·30	..
	Bobbili	Bimlipatam and Karasa	..	11·37	..	..	11·77	11·55	..	10·75	11·62	11·88	11·39	11·92	11·53	11·39
		Bimlipatam	10·94	..	11·64	11·38	11·40	10·89	11·50	..	12·00	12·23	11·31	..	11·48	11·51
		Karasa	..	..	..	..	..	..	11·27	..	..	12·30	11·80	11·74	11·78	11·49
		Kónáda	..	..	..	..	..	..	..	..	..	..	..	..	..	11·09
		Kuppili	..	..	..	..	..	..	..	..	..	..	..	..	..	9·40
	Bimlipatam	Bimlipatam	11·52	11·17	11·45	11·87	12·47	11·75	12·27	12·31	12·20	12·47	13·93	13·73	12·26	12·23
	Chípurupalle	Kónáda	11·78	11·35	..	11·13	13·30	12·96	10·91	..	..	10·25	10·47	10·69	11·43	11·13
		Kuppili	..	..	10·91	..	..	..	..	..	11·35	..	..	..	11·13	11·09
		Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..	..	10·80
	Yellamanchili	Karasa	..	..	..	..	..	..	..	..	..	12·28	..	..	12·28	12·21
		Polavaram	..	..	..	..	..	..	..	..	..	..	..	..	..	11·22
		Balacheruvu	12·02	12·57	14·67	13·27	13·53	13·72	11·01	11·38	12·27	..	12·27	10·94	12·50	13·11
		Polavaram and Balacheruvu	..	..	..	..	..	..	..	..	..	..	..	..	..	12·07
	Palkonda	Calingapatam	12·38	12·02	12·12	11·70	11·95	11·63	12·48	12·42	12·16	13·67	12·75	12·64	12·33	11·59
		Naupada	..	..	..	..	..	..	..	..	..	..	..	..	..	12·25
	Narasapatam	Karasa	..	..	..	..	..	..	..	..	12·75	12·93	..	11·40	12·36	12·65
		Balacheruvu	12·73	12·23	11·90	11·74	11·59	11·04	11·55	12·82	..	9·92	13·50	..	11·90	12·63
		Balacheruvu and Karasa	..	..	..	..	..	..	..	..	..	..	..	..	..	12·66

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896-97).	Average (1895-96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Gódávari	Samalkót	Penuguduru	13·12	12·84	13·65	13·44	14·12	13·27	12·09	13·98	12·55	13·62	14·07	13·55	13·36	13·15
		Jagannaikpur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·43
	Tuni	Penuguduru	..	..	..	..	..	..	..	..	..	..	..	..	..	13·36
		Polavaram	13·96	14·20	14·27	13·61	13·61	13·53	13·71	14·03	14·12	..	14·23	14·25	13·96	13·62
		Karasa and Polavaram	..	..	..	..	..	..	..	..	..	..	..	..	..	13·31
	Rajahmundry	Penuguduru	12·55	13·50	12·60	12·62	13·29	12·97	12·44	12·61	12·85	12·31	12·24	13·60	12·80	12·47
		Chinna Ganjám	..	..	11·38	..	..	..	..	..	..	..	..	..	11·38	..
		Manginapudi	..	12·38	14·25	12·79	12·51	..	..	..	..	..	..	..	12·98	..
		Jagannaikpur	..	..	11·03	12·62	12·93	13·13	..	12·38	..	..	..	..	12·42	..
		Penuguduru, Madras and Pákala.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·15
		Mogalturru	..	..	..	..	..	..	..	12·24	12·38	..	..	..	12·31	..
		Manginapudi and Penuguduru	..	..	..	..	..	..	..	..	..	..	..	..	..	12·04
		Penuguduru, Manginapudi, Mogalturru and Chinna Ganjám.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·81
	Ellore	Kanuparti	12·75	12·36	13·20	12·36	13·15	13·05	12·68	12·75	12·70	13·28	..	..	12·83	12·76
		Kanuparti, Mánginapudi and Mogalturru.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·94
		Manginapudi	..	12·43	..	..	..	..	..	..	..	..	..	13·50	12·97	12·37
		Manginapudi and Mogalturru	..	..	..	..	..	..	..	..	..	..	..	..	..	12·90
		Chinna Ganjám	..	..	..	12·15	..	..	..	..	..	13·43	13·50	13·80	13·22	..
	Pithápuram	Penuguduru	11·24	11·68	12·33	12·31	12·09	12·50	12·27	12·33	12·17	12·27	12·17	12·40	12·15	12·36
	Peddápuram	Jagannaikpur	..	..	..	..	..	..	..	..	..	..	..	..	..	10·90
		Penuguduru	12·06	11·49	11·21	12·91	12·41	13·13	12·55	11·00	13·48	12·11	11·80	12·97	12·26	12·45
	Narsapur	Mogalturru	12·26	12·60	12·84	12·62	12·54	12·41	12·35	12·43	12·70	12·44	12·58	12·50	12·52	12·37
	Bhimavaram	Do.	12·76	12·04	12·54	12·49	12·62	12·93	12·71	12·74	12·29	12·87	12·42	12·77	12·60	12·42
	Tanuku	Do.	12·53	12·77	12·41	12·90	13·20	13·01	12·30	12·10	12·97	12·45	12·38	12·60	12·64	12·24
	Cocanada	Penuguduru	12·59	12·95	13·34	13·31	14·05	13·32	13·67	13·54	13·89	13·65	13·40	13·23	13·41	13·05
		Penuguduru and Jagannaikpur.	..	..	..	..	..	..	..	..	..	..	..	..	..	13·62
		Jagannaikpur	11·79	12·27	..	..	..	13·61	..	..	..	..	..	..	12·56	12·87
	Amalápuram	Penuguduru	12·75	13·35	13·30	12·75	11·83	12·90	12·03	..	..	..	..	12·21	12·64	12·61
		Jagannaikpur	..	..	..	..	..	..	..	..	12·24	13·35	13·03	..	12·87	..
	Rámachendrapuram	Penuguduru	12·24	11·50	12·24	12·05	13·13	12·10	12·38	12·79	12·79	12·40	12·38	12·40	12·37	11·75
	Tállapúdi	Penuguduru, Mogalturru and Jagannaikpur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·75
		Penuguduru	13·05	11·83	12·51	12·90	12·75	..	..	12·51	12·75	12·90	12·90	13·25	12·74	12·61
		Penuguduru and Jagannaikpur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·78
		Mogalturru	..	..	..	..	..	12·65	12·75	..	..	..	..	..	12·70	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896-97).	Average (1895-96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Kistna	Gunnavaram	Manginapudi	11·38	..	12·50	13·75	12·60	12·56	13·25	12·86	13·61	12·38	..	13·75	12·85	11·85
	Bezwada	Do.	13·20	12·76	13·61	13·55	13·39	13·55	13·47	13·37	13·11	13·13	13·92	13·03	13·31	12·85
		Chinna Ganjám	..	..	..	..	..	..	..	13·20	13·20	..	13·61	12·85	13·22	..
	Jaggayyapéta	Manginapudi	13·52	..	..	..	..	..	..	12·35	12·57	12·94	..	12·72	12·83	12·34
		Manginapudi and Nizampatam	..	..	..	..	..	..	12·50	..	..	..	..	..	12·50	..
		Chinna Ganjám	..	..	..	..	..	..	..	..	..	12·79	..	..	12·79	13·08
		Manginapudi and Chinna Ganjám	..	13·44	12·53	12·94	13·00	13·06	..	..	..	..	..	..	12·99	13·19
	Vinukonda	Chinna Ganjám	12·45	12·55	12·07	12·24	..	12·93	12·98	12·89	12·91	12·74	12·98	12·60	12·67	12·40
		Chinna Ganjám and Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	11·92
	Bandur	Manginapudi	13·52	12·98	14·05	14·27	14·33	13·95	13·92	14·08	13·93	13·83	13·87	..	13·88	13·41
	Bápatla	Nizampatam	12·38	12·60	12·60	12·90	12·38	..	..	12·60	12·60	13·01	13·52	13·05	12·76	12·29
		Nizampatam and Chinna Ganjám	..	..	..	..	..	..	13·31	..	..	..	..	..	13·31	12·29
		Chinna Ganjám	12·00	12·98	12·00	12·60	12·00	..	13·50	12·83	13·36	13·05	..	..	12·70	12·02
	Guntúr	Do.	11·43	11·00	11·40	11·80	..	12·86	12·69	11·14	12·11	12·70	10·14	12·11	11·76	12·21
	Narasaraopet	Do.	12·35	12·55	12·49	12·83	..	12·60	12·57	12·10	12·20	12·36	12·21	12·56	12·44	12·83
		Do.	13·12	12·24	..	12·45	..	14·58	13·84	14·63	14·14	12·50	12·20	12·90	13·26	12·43
	Sattenapalle	Chinna Ganjám and Nizampatam.	..	..	..	..	..	..	..	..	..	..	..	..	..	13·16
		Nizampatam	..	13·45	12·73	..	..	..	..	..	..	..	..	..	13·09	12·94
	Répalle	Chinna Ganjám	..	..	..	..	..	..	..	13·23	..	..	..	12·38	12·81	12·00
		Nizampatam	11·69	11·69	12·48	12·48	11·69	..	13·15	13·31	13·65	12·40	13·61	..	12·62	12·02
	Gudiváda	Manginapudi	8·00	..	11·95	..	11·95	11·95	..	..	12·60	..	13·78	13·33	11·94	12·03
	Dáchépalle	Chinna Ganjám	..	..	..	..	..	..	..	..	..	..	..	..	..	11·01
	Tiruvur	Chinna Ganjám and Nizampatam.	..	..	..	..	..	..	..	..	..	..	..	..	..	10·96
		Chinna Ganjám and Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	12·40
		Manginapudi	12·99	12·99	11·81	11·81	12·44	11·81	11·76	12·55	12·43	10·46	..	..	12·11	11·20
		Chinna Ganjám	..	..	..	..	..	..	..	..	..	..	..	..	..	11·58
	Nandigáma	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	12·57
		Chinna Ganjám and Manginapudi	12·60	12·68	12·94	12·90	12·83	13·05	12·15	..	13·36	12·38	13·05	..	12·79	12·62
	Vayyur	Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
	Madigudem	Manginapudi and Chinna Ganjám	..	..	..	..	..	..	..	..	..	..	..	..	..	12·54
		Chinna Ganjám	..	..	..	..	..	..	..	..	..	..	..	..	..	9·65
		Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..	..	11·32
	Chinna Ganjám	Nizampatam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
	Gurzala	Chinna Ganjám and Nizampatam.	..	..	..	..	..	..	..	..	..	..	..	..	..	11·55
		Chinna Ganjám	11·25	11·25	10·18	10·36	..	12·19	11·88	11·66	..	12·23	12·68	12·19	11·59	11·40

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Nellore	Ongole	Kanuparti	12·75	13·24	13·37	..	12·76	12·68	12·68	12·55	12·63	12·88	13·41	13·28	12·93	12·91
		Pákala	..	..	..	..	..	..	..	..	..	..	12·92	..	12·92	..
		Chinna Ganjám	..	..	..	12·11	..	..	..	..	..	..	..	..	12·11	13·03
	Allúru	Iskapalle	12·38	12·40	12·46	14·44	13·50	13·36	13·25	13·66	13·58	13·75	13·68	13·53	13·33	12·34
	Nellore	Krishnapatnam	11·92	13·13	13·06	13·15	12·51	12·93	12·48	13·29	12·51	12·42	13·20	12·79	12·78	12·19
	Gudur	Krishnapatnam	..	12·58	..	..	12·68	..	..	..	..	..	..	..	12·63	12·79
		Dugarazpatam	13·03	12·92	13·01	12·57	12·59	..	12·04	13·22	12·70	14·07	14·07	14·17	13·13	12·99
		Krishnapatnam and Dugarazpatam.	..	..	..	..	..	11·33	..	..	11·95	..	..	..	11·64	..
	Kanigiri	Pákala	..	11·56	11·73	11·53	11·61	11·45	11·72	10·88	10·80	10·88	11·63	11·63	11·40	11·50
		Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	11·26
	Kandukur	Pákala	13·80	13·83	13·74	13·74	13·81	..	13·70	13·60	13·56	13·50	13·41	13·31	13·64	13·58
	Podili	Kanuparti	..	11·52	..	..	..	11·99	11·66	..	..	..	..	..	11·72	11·65
		Chinna Ganjám and Pákala	..	..	12·30	11·80	..	..	..	..	..	..	..	..	12·05	12·54
		Kanuparti and Pákala	..	..	..	..	11·72	..	..	..	..	..	..	..	11·72	11·74
		Chinna Ganjám	12·06	..	..	..	..	..	12·07	11·95	12·77	..	..	..	12·21	..
		Pákala	..	..	..	..	..	..	..	12·93	12·20	12·19	12·08	12·84	13·45	..
	Darsi	Pákala	..	..	..	..	..	..	..	12·26	..	..	..	..	12·26	11·73
		Kanuparti	..	..	..	12·13	..	11·97	..	..	..	..	12·92	..	12·34	11·65
		Chinna Ganjám	12·40	11·95	12·32	11·72	..	..	..	11·92	11·70	12·10	..	..	12·02	12·15
		Chinna Ganjám and Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	11·93
		Kanuparti and Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	11·70
	Atmakúru	Krishnapatnam	12·38	..	..	..	12·42	..	..	..	..	..	..	..	12·40	13·55
		Iskapalle and Krishnapatnam	..	..	..	..	..	..	..	..	..	13·47	..	..	13·47	12·65
		Iskapalle	..	12·79	13·03	..	..	..	12·13	12·50	12·63	12·87	12·91	12·63	12·69	12·77
	Kávali	Iskapalle	11·67	12·91	13·03	13·28	13·77	13·28	..	13·28	13·39	13·07	12·88	13·33	13·08	13·08
		Iskapalle and Pákala	..	..	..	..	..	..	13·53	..	..	..	..	..	13·53	12·97
		Pákala	..	..	..	12·92	12·55	..	..	..	..	..	..	..	12·74	12·62
	Udayagiri	Krishnapatnam	..	..	11·93	..	..	..	11·70	12·10	..	11·85	11·93	..	11·90	..
		Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	12·49
		Pákala	11·25	11·63	..	11·70	11·93	..	..	..	12·96	12·00	11·93	12·08	11·94	12·04
	Rapur	Krishnapatnam	12·47	12·21	12·71	..	12·02	12·00	..	13·20	12·00	13·20	13·20	12·90	12·59	12·73
		Tada and Krishnapatnam	..	..	..	12·08	..	..	..	..	..	..	..	..	12·08	..
	Venkatagiri	Krishnapatnam	12·67	12·21	12·84	..	12·15	12·32	14·30	..	12·68	13·42	12·84	12·59	12·80	12·91
		Krishnapatnam and Tada	..	..	..	..	..	..	..	11·40	..	..	..	..	11·40	..
	Indukurpet	Krishnapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·40

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Nellore—*cont.*	Kovur	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	12·37
		Krishnapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·96
	Buchereddipoliem.	Iskapalle	..	..	..	..	..	13·49	13·62	..	13·65	..	..	..	13·59	13·20
		Krishnapatnam	..	..	..	..	..	..	..	..	..	12·95	12·55	..	12·75	..
	Kottapatnam	Chinna Ganjám and Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	11·96
	Addanki	Chinna Ganjám	..	..	..	..	..	11·25	..	..	..	..	..	..	11·25	..
		Kanuparti	..	..	..	..	..	..	12·19	..	..	..	..	..	12·19	..
	Podalakur	Krishnapatnam	..	..	..	..	..	..	10·09	..	..	..	..	..	10·09	..
Cuddapah	Cuddapah	Madras and Nellore	..	..	..	..	..	..	11·55	..	..	..	..	..	11·55	10·73
		Iskapalle	..	..	..	..	..	..	..	..	..	11·55	11·55	11·55	11·55	..
		Madras	10·73	10·72	11·55	10·85	10·72	11·55	..	11·55	..	11·55	11·55	11·55	11·23	11·23
		Iskapalle and Madras	..	..	..	..	..	..	..	..	11·55	..	..	..	11·55	..
	Madanapalle	Krishnapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·25
		Nellore	..	12·78	12·47	12·51	12·08	12·51	12·51	12·78	12·78	12·60	12·25	13·23	12·59	12·47
	Rázampéta	Madras and Krishnapatnam	..	..	..	..	..	..	11·55	..	..	..	..	..	11·55	11·98
		Krishnapatnam	12·43	11·55	11·55	11·55	11·55	11·55	12·42	11·55	11·55	11·55	11·55	11·55	11·69	..
	Kadiri	Krishnapatnam	12·90	12·25	12·16	13·03	12·25	12·21	11·38	12·25	12·25	12·51	12·43	12·34	12·33	12·24
		Krishnapatnam and Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	12·69
	Vayalpad	Nellore and Madras	12·43	11·81	11·28	..	11·98	..	..	..	..	..	..	..	11·88	12·02
		Nellore	..	..	..	12·25	..	12·08	12·51	11·64	11·55	12·25	12·16	6·50	11·37	..
		Krishnapatnam and Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	12·25
	Proddatur	Madras and Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	10·73
		Madras	11·55	11·55	10·72	10·08	11·55	11·55	11·55	11·55	..	11·70	11·29	12·49	11·42	11·32
		Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·15
		Iskapalle	..	..	..	..	..	..	..	..	10·42	11·29	11·29	12·95	11·49	11·55
	Badvel	Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·52
		Madras	12·15	12·32	..	..	..	..	..	..	..	..	..	..	12·24	..
		Iskapalle	..	..	12·16	11·70	10·65	10·80	9·90	10·72	11·21	10·73	10·73	10·73	10·93	11·77
		Krishnapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·70
		Iskapalle and Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	11·98
	Tanakal	Nellore	..	..	..	..	..	..	..	12·25	..	..	..	..	12·25	..
	Sidhout	Madras	..	..	12·32	11·86	10·80	10·65	..	..	..	..	..	..	11·41	11·53
		Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·98
		Iskapalle	11·91	12·15	..	..	..	..	..	..	..	..	..	..	12·03	12·39
		Iskapalle and Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	11·98
	Atlur	Madras	..	..	..	..	..	..	..	..	..	11·17	11·46	11·46	11·36	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Cuddapah—*cont.*	Pullampet ..	Krishnapatnam ..	..	11·55	11·55	11·55	11·55	11·55	..	..	..	..	..	..	11·55	11·99
	Pulivendla ..	Madras ..	..	..	10·72	10·72	10·72	10·72	..	10·39	9·90	9·90	10·73	10·73	10·50	11·39
		Iskapalle ..	11·55	11·55	..	..	..	..	..	..	..	..	..	..	11·55	..
		Madras and Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·08
		Madras and Iskapalle ..	..	..	..	..	..	..	10·72	..	..	..	..	..	10·72	..
		Madras Depôt and Kanuparti ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·08
	Jammalamadugu ..	Madras ..	12·04	12·07	10·72	10·72	9·79	11·82	..	10·93	11·38	..	..	..	11·18	11·53
		Madras and Nellore ..	..	..	..	..	..	..	10·93	..	..	..	..	..	10·93	11·73
		Goa and Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	10·06
		Iskapalle ..	..	..	..	..	..	..	..	..	..	12·43	12·43	12·40	12·29	..
	Kalicherla ..	Madras and Nellore ..	..	..	..	..	..	..	..	12·85	..	..	..	..	12·85	..
		Nellore ..	..	..	..	..	..	..	..	..	11·70	12·42	12·25	..	12·12	..
	Kottanoto ..	Krishnapatnam ..	..	..	..	..	..	..	..	11·55	..	..	..	..	11·55	..
	Râyachóti ..	Kanuparti and Madras ..	..	..	..	..	..	..	..	12·19	..	..	..	..	12·19	..
		Madras ..	10·50	..	..	11·54	..	..	..	..	12·78	12·60	12·51	12·43	12·06	12·37
		Nellore ..	..	..	..	..	11·38	11·68	11·69	..	..	..	..	..	11·58	..
		Nellore and Madras ..	..	11·54	10·65	..	..	..	..	..	..	..	..	..	11·10	11·34
	Muddanuru ..	Madras and Nellore ..	..	..	..	..	..	..	11·81	..	..	..	..	..	11·81	11·61
		Iskapalle ..	..	..	..	..	..	..	..	..	11·88	13·12	12·43	12·25	12·17	..
		Madras and Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	11·55
		Madras ..	..	..	..	..	..	..	..	10·63	11·55	11·55	11·81	11·81	11·47	11·47
		Madras, Nellore and Goa	..	..	..	..	..	..	..	..	..	..	..	..	..	10·42
		Nellore ..	12·08	11·90	10·80	11·29	9·90	9·90	..	..	..	..	..	..	10·98	..
	Vontimitta ..	Madras ..	..	..	..	..	..	..	..	..	..	11·46	11·62	11·46	11·51	..
	Vempalli ..	Madras ..	..	..	..	..	..	..	10·72	..	..	..	..	..	10·72	..
	Devoor ..	Iskapalle ..	..	..	..	..	..	..	11·46	..	..	..	..	..	11·46	..
		Madras ..	..	..	..	..	..	..	10·58	..	..	..	..	..	10·58	..
	Kundapalle ..	Madras ..	..	..	..	..	..	..	..	..	..	..	12·34	..	12·34	..
	Tambalapalli ..	Nellore ..	..	..	..	..	..	..	..	..	11·72	11·72	12·16	..	11·87	..
	Kamalapuram ..	Iskapalle and Madras ..	..	..	..	..	..	..	10·72	..	..	..	..	..	10·72	..
	Kottakotta ..	Krishnapatnam ..	..	..	..	..	..	..	..	..	11·55	11·64	12·08	..	11·76	..
	Porumamilla ..	Iskapalle ..	..	..	..	..	..	..	..	10·72	10·72	10·73	10·73	10·73	10·73	..
	Piler ..	Krishnapatnam ..	..	..	..	..	..	..	..	..	..	..	12·25	12·25	12·25	..
	Tangatur ..	Nellore ..	..	..	..	..	..	..	..	9·90	9·00	11·54	11·54	11·54	10·70	..
	Chitvel ..	Iskapalle ..	..	..	..	..	..	..	..	11·86	11·18	12·19	11·70	11·78	11·74	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Anantapur ..	Tadpatri ..	Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·19
		Bombay and Goa	..	10·45	10·28	10·04	10·11	..	..	..	10·52	..	10·30	10·52	10·32	..
		Madras ..	11·56	..	..	..	..	11·55	11·55	12·38	11·94	12·34	11·81	..	11·88	12·14
		Madras and Nellore	..	11·91	11·62	11·81	11·75	..	..	..	..	..	11·88	11·88	11·81	..
		Goa ..	10·86	..	..	..	..	..	..	12·19	..	..	..	..	11·53	10·27
	Hindupur ..	Nellore ..	11·50	11·44	11·31	11·19	11·38	11·25	..	10·76	..	..	..	..	11·26	11·50
		Nellore and Bombay	..	..	..	..	..	..	10·76	..	10·76	..	10·50	10·50	10·63	..
		Bombay ..	..	..	10·94	..	11·06	11·13	..	10·76	..	..	..	..	10·97	11·55
		Bombay and Goa	..	..	..	..	..	..	..	..	..	10·50	..	..	10·50	..
		Goa ..	10·18	10·24	10·18	10·85	10·38	..	..	..	..	..	..	..	10·37	10·22
	Kalyandurg ..	Nellore ..	11·31	11·25	11·28	11·25	11·38	[illegible]	11·31	11·31	12·51	11·38	11·88	11·31	11·46	11·59
		Bombay ..	9·88	10·00	9·88	10·00	9·88	9·88	9·88	9·88	10·86	9·88	11·03	..	10·10	10·05
		Goa ..	9·50	9·44	9·50	9·38	9·38	9·34	9·31	9·44	10·31	9·41	10·01	9·93	9·57	9·81
	Gooty ..	Madras ..	11·13	..	..	..	..	10·00	10·00	..	..	..	..	..	10·38	11·83
		Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·52
		Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	10·30
		Madras and Nellore	..	11·75	11·68	11·68	10·79	..	..	11·68	11·81	11·81	11·68	11·94	11·65	..
		Bombay and Goa ..	..	10·38	10·45	10·45	10·38	..	..	10·45	10·31	10·45	10·45	10·45	10·42	..
	Anantapur ..	Nellore ..	11·38	..	..	..	..	..	..	..	..	..	..	..	11·38	..
		Madras and Nellore	..	10·50	10·94	11·00	10·88	10·50	10·15	10·50	10·50	10·50	10·50	10·50	10·59	11·64
		Bombay ..	..	..	..	..	..	..	..	..	..	..	..	..	..	11·52
		Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	10·31
	Dharmavaram ..	Nellore ..	11·25	..	..	..	..	12·38	..	12·38	11·31	12·48	12·38	..	12·03	12·44
		Bombay ..	10·73	..	..	..	..	..	..	10·83	..	..	11·62	..	11·06	..
		Goa ..	10·31	..	..	..	..	10·31	..	..	10·35	10·38	..	9·75	10·22	10·37
		Nellore and Goa	..	..	..	..	11·38	..	..	..	..	..	..	..	11·38	..
	Penukonda ..	Nellore ..	..	..	11·63	10·00	..	..	11·38	10·00	11·00	11·03	10·50	10·50	10·76	11·45
		Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	10·38
		Krishnapatnam ..	10·00	10·00	..	..	10·00	..	..	..	..	..	..	..	10·00	10·37
	Madakasira ..	Nellore ..	10·25	10·67	11·44	11·75	11·44	11·75	11·00	11·75	10·25	11·18	10·50	11·18	11·10	11·08
		Bombay ..	..	..	..	..	..	..	..	..	..	..	..	..	..	10·90
		Goa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	9·36
Bellary ..	Hadagalli ..	Bombay ..	..	..	..	..	..	..	..	..	..	..	..	..	..	9·07
		Madras	..	9·45	..	..	..	..	..	..	9·46	..	..	..	9·46	..
		Goa ..	..	..	9·60	..	..	9·20	..	[illegible]	9·35	..	9·35	9·35	9·33	10·29
		Kumpta ..	9·60	..	9·60	9·90	..	..	..	..	..	..	..	8·66	9·44	10·53

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bellary—*cont.*	Harpanahalli	Kumpta	..	..	10·17	10·23	9·81	9·60	9·45	9·84	..	..	..	..	9·85	10·13
		Madras	..	10·14	..	..	..	..	..	..	..	..	..	..	10·14	9·28
		Bombay	..	..	..	..	.	..	..	..	..	..	..	..	..	8·42
		Goa	..	10·17	10·42	11·00	..	8·73	..	9·82	9·58	9·81	9·98	12·87	10·26	10·05
	Adóni	Madras	12·88	..	13·20	12·09	13·38	13·35	13·38	12·18	12·88	10·88	13·13	12·46	12·71	11·94
		Bombay	..	..	11·00	12·59	13·50	..	13·50	12·00	..	..	10·75	10·75	12·01	..
		Madras and Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·68
		Kumpta	..	..	..	13·50	12·00	..	..	9·84	..	..	..	..	11·78	..
		Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·23
		Goa	8·50	..	10·18	10·00	9·75	12·15	10·24	..	9·91	10·24	..	..	10·12	9·88
	Bellary	Goa	..	..	..	..	8·50	..	..	..	9·63	..	10·45	..	9·53	10·78
		Madras	10·73	10·24	10·24	10·06	9·75	10·00	10·50	..	10·50	..	..	..	10·25	10·86
		Bombay	10·45	10·48	10·37	9·99	..	11·88	..	..	9·98	..	10·00	10·00	10·39	11·24
		Madras and Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	10·38
		Kumpta	10·64	10·17	..	..	..	..	..	..	..	..	..	..	10·41	10·00
	Hospet	Bombay	11·29	10·62	11·00	11·00	..	..	..	11·00	..	..	10·25	9·88	10·72	11·06
		Kumpta	..	..	..	..	..	..	..	10·00	..	..	..	..	10·00	..
		Madras	..	..	..	..	12·36	9·48	10·00	9·50	..	..	10·13	..	10·29	11·34
		Goa	..	..	..	..	..	..	..	..	..	..	..	..	..	10·45
	Rayadrug	Madras	..	10·24	10·07	9·87	12·10	..	..	10·00	..	9·50	9·00	..	10·11	10·42
		Bombay	..	10·00	..	..	..	..	10·18	9·90	..	9·96	9·00	..	9·76	10·52
		Goa	..	9·49	9·16	9·90	11·92	..	11·10	..	..	9·63	9·35	..	10·08	9·80
		Kumpta	..	..	..	9·76	..	..	..	..	..	..	..	..	9·76	10·48
		Goa, Madras and Bombay	..	..	..	..	..	..	..	..	10·20	..	..	..	10·20	10·50
	Halvi	Madras	..	..	..	..	..	..	..	..	9·50	..	11·81	..	10·66	11·22
		Madras and Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·60
	Kudligi	Bombay and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	10·13
		Madras	10·50	9·75	10·73	10·50	..	10·69	..	10·18	..	..	..	10·50	10·41	10·03
		Kumpta	..	..	..	..	..	..	..	..	..	..	..	..	..	7·71
		Bombay	..	..	..	..	..	..	..	..	..	10·50	10·50	..	10·50	10·42
	Alur	Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
		Kumpta	..	..	..	..	10·00	..	12·00	..	..	..	..	..	11·00	..
		Madras	12·75	..	..	..	12·82	..	..	12·00	..	10·75	13·13	..	12·29	11·52
		Goa	..	..			..	..	..	9·71	10·24	10·24	10·00		10·05	..
		Bombay	..	..	..	..	..	..	..	..	13·50	..	..		13·50	11·84
		Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·15
		Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	12·15

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bellary—*cont.*	Siruguppa	Madras and Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	10·51
		Goa	..	..	..	10·00	..	..	..	..	..	..	..	..	10·00	..
		Madras	10·75	11·06	..	10·53	..		10·69	11·02	10·56	..	10·56		10·74	10·29
		Bombay	10·00	..		11·88	..	..	..	10·76	10·75	..	10·88	.	10·85	9·73
	Kosigi	Madras and Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·28
		Madras	11·15	11·10	..	11·08	12·31	..	11·28	11·75	9·74	11·66	11·56	11·75	11·33	11·81
		Goa	..	..	..	..	..	..	..	..	..	9·50	..	..	9·50	..
	Yemmiganúru	Madras	12·75	..	..	11·25	12·35	12·17	11·28	11·03	13·38	9·00	13·13	11·50	11·78	11·94
		Nellore	..	..	..	..	..	..	..	9·40	..	..	..	..	9·40	..
		Goa	8·38	..	..	10·50	10·50	12·45	10·80	7·42	..	10·50	..	..	10·08	10·37
		Bombay	..	..	..	..	..	..	8·78	12·38	..	11·42	11·88	..	11·12	..
		Kumpta	..	..	..	..	..	..	..	9·71	12·06	..	..	..	10·84	..
	Kampti	Madras	..	..	11·63	..	11·02	9·75	10·69	10·00	..	10·50	..	10·00	10·51	..
		Bombay		..	10·50	..	..	..	..	..	..	11·25	..	9·75	10·50	..
	Chitmadigi	Madras	.	..	..	..	9·88	..	..	..	..	10·00	..	..	9·94	..
		Bombay	..	..	..	..	..	..	..	..	..	10·25	..	..	10·25	..
		Goa	..	..	..	..	9·25	..	..	..	..	..	..	..	9·25	..
	Kanakal	Madras and Bombay	..	..	..	..	..	..	..	..	9·75	..	..	..	9·75	..
		Madras	..	..	..	..	..	..	10·18	9·45	..	..	9·25	..	9·63	..
		Bombay	..	..	..	..	..	..	..	9·00	..	..	9·00	..	9·00	..
	Wornakal	Do.	..	..	..	..	..	..	10·18	..	..	..	..	..	10·18	..
	Nagalapuram	Madras and Bombay	..	..	..	..	..	..	..	..	9·75	..	..	..	9·75	..
		Bombay	..	..	..	..	..	..	10·18	9·00	..	..	..	..	9·56	..
		Madras	..	..	..	..	..	..	..	9·45	..	..	..	..	9·45	..
	Untakal	Do.	..	..	..	..	..	..	..	9·45	..	..	..	..	9·45	..
		Bombay	..	..	..	..	..	..	..	9·00	..	..	..	..	9·00	..
		Madras and Bombay	..	..	..	..	..	..	..	..	9·75	..	..	..	9·75	..
	Homoor	Do.	..	..	..	..	..	..	..	..	9·75	..	..	..	9·75	..
	Nagaladinna	Madras	..	..	..	..	..	..	..	..	..	11·25	..	..	11·25	..
	Hampasagaram	Goa	..	..	..	..	..	..	..	..	..	9·45	..	..	9·45	..
		Madras	..	..	..	..	..	..	..	..	..	9·68	..	10·00	9·84	..
Kurnool	Veldurti	Bombay	..	..	..	..	..	..	..	..	..	..	..	9·62	9·62	..
	Pagadyal	Madras	..	..	..	..	..	..	..	..	10·33	..	..	..	10·33	..
	Markapur	Kanuparti	..	..	..	..	12·08	..	9·54	..	..	12·91	..	..	11·51	11·83
		Chinna Ganjam	11·72	..	..	..	12·25	10·51	10·31	..		13·32	..		11·62	..
		Pákala	..	11·65	10·55	..	..	..	12·25	11·82	..	..	..	11·55	11·54	11·97
		Bombay	..	..	..		..	..	..	..	11·20	..	..	..	11·20	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Kurnool—*cont.*	Kurnool	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	10·56
		Nellore	..	..	11·40	..	..	..	..	..	..	..	..	..	11·40	..
		Madras and Nellore	..	11·40	..	..	..	..	..	..	..	..	..	..	11·40	10·70
		Madras, Nellore and Bombay	..	..	..	..	11·76	11·76	11·76	..	..	..	..	..	11·76	..
		Madras	..	..	11·76	11·76	..	..	..	..	..	..	..	..	11·76	10·69
		Bombay	..	11·76	11·76	..	..	..	..	..	..	..	..	11·69	11·74	10·69
	Nandyal	Nellore	..	..	..	..	..	..	..	..	..	11·40	11·40	11·20	11·33	..
		Madras	..	10·86	..	..	..	..	..	..	..	11·10	11·10	11·60	11·17	..
		Pákala	11·20	..	10·86	11·20	11·10	11·00	10·86	10·86	..	..	..	..	11·01	11·67
		Goa	10·41	..	..	10·68	10·52	10·41	..	..	..	..	..	..	10·49	..
		Nellore and Madras	..	..	..	..	..	..	..	..	11·25	..	..	..	11·25	..
	Dhone	Pákala and Goa	..	..	..	..	..	..	..	..	..	..	..	..	..	11·29
		Madras	..	10·75	10·75	10·75	..	..	..	..	..	..	..	..	10·75	..
		Bombay and Nellore	..	..	..	..	..	..	11·02	..	..	..	..	..	11·02	..
		Bombay	..	..	..	..	..	..	..	11·38	..	11·66	10·18	8·75	10·49	..
		Nellore	..	..	..	..	..	..	..	11·75	..	..	..	..	11·75	10·75
	Pyapali	Madras and Bombay	..	..	..	..	..	..	..	..	9·40	..	..	..	9·40	..
		Krishnapatnam	..	..	..	..	..	..	..	11·75	11·75	11·75	11·75	11·75	11·75	..
	Cumbum	Pákala and Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	12·27
		Pákala	12·00	12·25	11·29	..	12·09	12·25	11·90	..	..	..	11·64	..	11·91	11·96
		Chinna Gánjam	..	..	..	11·81	..	..	..	11·38	..	..	11·55	11·55	11·57	..
		Kanuparti	..	11·55	..	11·90	11·99	11·02	11·72	..	..	11·73	..	11·73	11·66	11·87
		Manginapudi	..	..	..	12·16	..	..	..	..	..	..	..	..	12·16	..
		Bombay	..	..	..	..	..	..	..	..	..	10·68	..	..	10·68	..
	Nandikotkur	Pákala	10·43	..	10·69	10 69	10·42	10·97	..	..	..	..	..	..	10·64	10·18
		Madras	..	..	..	..	..	..	9·98	9·98	10·33	10·69	10·69	10·69	10.39	..
		Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	10·54
	Ramallakot	Madras	..	..	..	..	..	..	10·15	11·40	..	..	..	..	10·77	..
		Bombay	..	..	..	..	..	..	..	..	9·26	9·26	..	..	9·26	..
	Paramanchalla.	Pákala	..	..	..	..	..	..	..	..	11·81	11·81	11·51	11·51	11·66	..
	Pattikonda	Madras	..	..	..	..	..	..	..	..	..	11·00	11·13	..	11·07	..
		Krishnapatnam and Madras	..	..	..	..	11·75	..	..	..	..	..	..	..	11·75	10·50
		Nellore	..	..	..	..	..	..	11·19	..	..	11·13	..	..	11·16	..
		Goa	..	..	..	..	..	..	..	..	..	..	..	..	..	9·77
		Madras and Nellore	..	..	..	..	..	..	..	..	11·00	..	..	11·13	11·07	..
		Krishnapatnam	11·50	..	..	..	..	11·81	..	..	..	..	..	..	11·66	11·51

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Kurnool—*cont.*	Atmakuru	Pákala	..	..	..	..	..	..	..	10·78	11·06	10·59	10·86	10·88	10·83	..
	Koilkuntla	Iskapalle and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	10·58
		Iskapalle	10·65	10·20	9·90	9·90	10·12	10·13	..	..	..	..	..	..	10·15	10·71
		Nellore	..	..	..	..	..	..	..	..	..	11·05	..	9·47	10·26	..
		Kumpta	..	..	..	..	..	..	..	..	..	..	..	..	..	10·97
		Nellore and Madras	..	..	..	..	..	..	10·64	9·52	10·56	9·75	..	..	10·12	..
		Madras	10·50	10·65	10·65	10·50	10·55	10·65	..	..	..	..	..	..	10·58	10·60
	Chyagalamarri	Krishnapatnam and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·30
		Nellore	..	9·97	..	..	10·69	..	..	..	..	..	..	..	10·33	..
		Madras and Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·31
		Krishnapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·06
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·90
	Sirvel	Krishnapatnam	..	..	9·88	..	..	..	..	..	..	..	..	..	9·88	11·33
		Nellore	9·77	..	..	..	..	..	..	..	..	..	..	..	9·77	..
	Állugudda	Iskapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	11·46
		Nellore	..	..	..	..	..	11·40	..	11·40	11·40	11·40	11·40	11·40	11·40	..
		Pákala	..	..	..	..	..	..	11·40	..	..	..	..	..	11·40	..
	Gonugondla	Madras	..	..	..	..	..	..	..	..	10·13	11·00	..	..	10·57	..
		Nellore	..	..	..	..	..	..	9·50	..	..	..	10·75	10·75	10·33	..
	Kaptralla	Do.	..	..	..	..	..	..	9·94	..	..	..	..	..	9·94	..
		Bombay	..	..	..	..	..	..	..	..	..	11·50	..	..	11·50	..
	Gudur	Bombay, Madras and Nellore	..	..	..	..	..	..	7·20	..	..	..	..	..	7·20	..
		Bombay	..	..	..	..	..	..	..	..	..	11·08	..	..	11·08	..
		Madras	..	..	..	..	..	..	..	..	..	9·09	..	..	9·09	..
Chingleput	Chingleput	Madras Depôt	..	..	..	..	..	..	..	..	..	12·90	12·88	12·24	12·67	..
		Covelong	12·96	12·75	13·02	13·08	13·26	13·08	12·96	14·50	12·49	13·26	..	12·72	13·10	13·09
		Cheyur	..	..	..	11·80	..	..	..	..	..	..	13·08	..	12·44	..
	Madurántakam	Do.	12·11	11·68	..	..	..	..	..	..	11·79	..	..	..	11·86	12·29
		Chunampet	12·25	11·83	..	12·58	..	..	..	..	..	..	..	12·19	12·21	12·21
		Cheyur and Chunampet	..	..	12·34	..	12·43	..	12·56	12·47	..	11·97	..	..	12·35	12·33
	Tiruvallúr	Vallur	..	..	..	..	..	..	..	..	..	..	..	12·06	12·06	..
		Covelong	..	..	..	..	..	..	..	..	..	..	..	12·35	12·35	..
		Attiput	..	..	..	..	..	..	..	..	..	..	..	12·13	12·13	..
		Pulidiwak	..	..	..	..	..	..	..	..	12·64	..	..	..	12·64	..
		Kattur	12·21	12·63	12·48	12·48	13·19	12·59	12·50	..	13·22	12·64	12·63	12·42	12·64	12·88
		Vadasamanjeri	..	..	..	..	..	..	..	..	12·50	12·40	12·79	12·17	12·47	..
		Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	12·24	14·34
		Kattur, Tada and Madras	..	..	..	..	..	..	..	12·80	..	..	..	..	12·80	..
		Madras Depôt	..	..	..	..	..	..	..	..	..	..	12·60	..	12 60	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chingleput—*cont.*	Conjeeveram	Covelong and Madras	..	..	12·75	..	..	..	..	..	..	..	..	..	12·75	12·1
		Cheyur	..	..	..	..	..	12·15	..	..	..	..	..	..	12·15	..
		Madras	12·45	12·90	..	12·78	12·75	12·63	13·05	13·28	14·62	12·55	13·05	13·24	13·03	12·87
		Covelong	..	..	..	..	..	..	..	..	..	..	13·32	..	13·32	..
	Ponnéri	Tada	13·50	13·20	12·90	12·97	13·20	12·90	12·97	..	13·20	13·20	13·20	13·50	13·16	12·97
		Attiput	..	..	..	..	..	..	..	..	..	..	..	..	..	13·80
		Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	..	13·20
North Arcot.	Kalahasti	Tada	12·68	12·68	12·75	..	12·00	12·00	12·00	12·00	..	12·30	12·30	12·30	12·30	12·67
	Vellore	Ennore and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·50
		Krishnapatnam	11·85	11·70	11·70	11·70	11·70	11·70	11·70	..	..	..	..	..	11·72	..
		Ennore	12·08	12·52	12·52	12·30	12·30	12·30	12·30	12·00	11·70	..	..	..	12·22	12·60
		Ennore and Krishnapatnam	..	..	..	..	..	..	..	..	..	11·70	12.00	11·93	11·88	..
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	12·60
	Arni	Madras and Merkanam	..	..	..	..	..	..	..	..	11·96	..	..	..	11·96	..
		Madras	12·38	..	12·52	11·38	..	..	11·25	12·79	..	12·72	12·40	11·54	12·12	12·78
		Ennore and Madras	..	11·48	..	..	..	..	..	..	..	..	..	..	11·48	..
		Ennore and Covelong	..	..	12·52	..	11·68	13·80	11·14	..	..	..	..	..	12·29	12·81
		Ennore, Covelong and Madras	12·30	..	..	..	..	..	..	..	..	..	..	..	12·30	12·26
	Ambúr	Ennore and Madras	..	..	..	..	..	..	..	..	..	11·70	..	..	11·70	..
		Madras	..	..	..	..	12·60	12·60	..	..	..	..	11·00	12·38	12·15	..
		Ennore and Vallur	..	..	..	..	..	..	..	12·19	11·24	..	..	..	11·72	..
		Vallur and Krishnapatnam	12·60	..	..	..	..	..	..	..	..	..	..	..	12·60	12·81
		Cheyur and Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	11·40
		Krishnapatnam	..	12·38	12·23	12·15	..	..	..	..	..	..	..	..	12·25	12·66
		Vallur	..	12·15	12·38	12·22	12·26	12·60	..	..	..	..	..	..	12·32	12·55
		Vallur and Madras	..	..	..	..	..	..	12·30	..	..	..	..	..	12·30	..
	Punganuru	Madras	..	..	11·85	..	..	..	..	10·93	12·19	11·93	11·44	11·61	11·66	11·64
		Nellore	..	..	..	..	..	..	11·73	..	..	..	..	..	11·73	..
		Madras and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	10·35
		Krishnapatnam	..	..	..	11·54	12·60	..	11·66	..	..	..	..	..	11·93	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
North Arcot—*cont.*	Palmanér	Madras	..	..	..	..	..	11·38	12·61	..	12·17	11·96	..	11·55	11·93	11·00
		Krishnapatnam	..	..	..	..	..	..	12·07	..	11·99	11·69	..	11·76	11·88	..
		Madras and Covelong	..	11·41	..	..	..	..	..	..	..	..	..	..	11·41	11·00
		Madras and Krishnapatnam	..	..	..	..	..	..	..	11·66	11·76	..	11·41	..	11·61	..
		Attiput	..	..	..	..	..	..	..	..	..	..	..	..	..	11·19
		Ennore and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	11·00
		Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·50
		Covelong	..	..	11·28	11·41	11·38	..	..	..	..	..	..	..	11·36	11·50
	Pólúru	Merkanam	..	..	..	12·85	..	..	..	13·12	12·15	12·89	..	12·00	12·60	12·44
		Chunampet, Ennore and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	13·00
		Cheyur	..	..	..	..	12·45	..	..	..	..	..	13·28	..	12·87	12·32
		Chunampet	..	12·62	..	12·89	..	12·60	11·70	11·92	..	..	..	12·00	12·29	12·61
		Merkanam, Cheyur and Chunampet	12·71	..	..	..	..	..	..	..	..	..	..	..	12·71	12·58
		Chunampet and Merkanam	..	..	..	..	13·01	..	..	..	..	12·60	..	..	12·81	12·60
		Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·23
		Cheyur and Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	12·76
		Covelong, Cheyur, Chunampet and Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·23
	Gudiyáttam	Ennore	..	..	..	..	..	12·60	11·78	12·15	12·60	12·15	11·85	11·70	12·12	12·26
		Attiput	12·53	12·52	12·28	12·52	11·10	..	..	..	..	..	..	..	12·19	12·46
		Attiput and Ennore	..	..	..	..	12·00	..	10·99	11·70	11·70	..	11·85	10·60	11·47	12·45
	Chittoor	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·70
		Vallur	11·45	11·97	11·91	11·48	12·23	..	..	..	..	..	..	..	11·81	12·35
		Nellore	..	..	..	..	..	..	..	12·58	12·15	12·60	12·60	..	12·48	..
	Chendragiri	Krishnapatnam	..	..	12·15	12·38	12·30	12·45	..	..	..	..	..	12·55	12·37	11·15
		Dugarazpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·49
		Madras	..	..	..	..	..	..	12·75	..	..	..	..	..	12·75	..
	Puttúr	Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	12·24
		Madras	12·75	12·75	12·60	..	..	..	13·08	13·22	12·44	13·23	12·79	12·94	12·97	12·60
		Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	13·81
	Tiruttani	Madras	12·94	13·01	12·94	..	12·87	12·79	11·64	11·86	11·00	10·79	12·08	12·94	12·26	12·67
		Tada	..	..	..	..	..	..	..	..	..	..	..	..	..	12·69
	Arkonam	Covelong and Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·00
		Madras	12·94	12·30	11·28	..	11·50	12·51	..	11·86	11·61	11·76	12·36	11·95	12·01	12·21
	Wallajah	Ennore and Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	..	11·84
		Madras	12·50	12·40	12·40	..	12·07	..	10·50	11·64	10·50	..	..	..	11·45	..
		Ennore and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·33
		Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·23

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
North Arcot—*cont.*	Wallajah—*cont.*	Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·29
		Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·11
	Arcot	Covelong and Ennore	..	..	..	..	..	11·25	..	..	..	..	..	..	11·25	12·40
		Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·35
		Covelong and Madras	..	..	..	..	..	..	..	..	11·07	..	..	..	11·07	12·33
		Madras	..	..	..	..	..	11·25	..	..	11·57	..	..	..	11·41	12·40
		Madras, Covelong and Ennore	12·11	11·38	11·29	11·68	11·73	..	11·70	11·70	..	12·50	11·93	11·88	11·72	..
	Wandiwash	Cheyur	13·12	12·79	12·89	12·75	13·05	13·09	13·12	12·97	12·52	12·97	12·97	12·92	12·92	12·75
		Cheyur and Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	12·48
	Kuppam	Madras and Ennore	..	..	..	..	..	..	..	..	..	11·23	..	..	11·23	12·00
		Ennore and Covelong	..	..	..	..	..	..	..	11·34	11·31	..	..	..	11·33	..
		Ennore	..	..	..	..	..	..	..	..	..	..	11·21	11·28	11·25	..
	Nagari	Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	13·81
		Madras	12·75	..	..	..	..	..	..	..	..	..	..	..	12·75	12·60
	Pallipet	Madras	..	..	..	..	13·50	..	..	..	19·94	11·00	11·00	11·00	13·29	12·15
	Kangundi	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·50
		Ennore	..	..	..	..	..	11·41	11·34	..	..	..	..	..	11·38	..
	Pernampet	Ennore	..	..	..	..	..	..	..	12·00	12·30	12·00	..	..	12·10	..
	Erpedu	Tada	..	..	..	..	..	..	..	..	..	12·30	12·30	12·30	12·30	..
	Kaveripauk	Madras	..	..	..	..	..	..	..	..	..	11·55	11·55	10·63	11·24	..
	Panapakam	Madras	..	..	..	..	..	..	..	..	..	..	11·55	10·63	11·09	..
	Chetpet	Chunampet	..	..	..	..	..	..	..	..	..	..	14·06	..	14·06	..
South Arcot.	Chettipaliem	Merkanam	12·86	13·12	13·13	10·35	13·12	13·04	13·12	13·12	13·12	13·13	13·13	13·13	12·86	12·40
	Tindivanam	Merkanam	12·12	13·04	13·04	13·04	13·04	13·04	13·12	13·12	13·04	13·04	13·04	13·04	12·98	12·94
		Merkanam and Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	12·66
	Tiruvannâmalai	Merkanam	12·60	12·60	12·56	12·25	12·25	..	12·78	12·60	12·78	12·56	12·95	12·08	12·55	12·33
		Merkanam and Chunampet	..	..	..	..	..	12·60	..	..	..	..	..	..	12·60	10·89
		Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	12·69
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	12·86
		Merkanam and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	12·59
		Merkanam, Chunampet and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·73
	Cuddalore New Town.	Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·32
	Cuddalore Old Town.	Cuddalore	12·77	12·41	12·98	12·03	12·23	12·00	11·95	12·70	12·00	11·11	13·37	13·58	12·43	13·08
		Madras and Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	11·28
		Madras	..	10·24	12·80	..	11·20	..	..	..	..	..	..	..	11·41	11·86
		Merkanam	12·60	11·68	12·62	11·86	11·93	11·77	11·77	12·08	11·81	13·06	12·51	12·58	12·19	12·28

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
South Arcot—*cont.*	Cuddalore Old Town—*cont.*	Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	12·75
		Madras and Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	11·16
		Cheyur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·93
		Kudikâdu	..	..	..	..	..	..	..	..	..	..	..	..	..	13·29
		Covelong	..	..	..	..	..	..	..	..	..	..	..	11·55	11·55	..
	Kurinchippadi	Merkanam	..	..	..	..	..	..	..	13·16	..	..	..	..	13·16	..
	Panruti	Madras	..	..	..	12·25	11·55	12·20	..	12·51	12·71	13·06	12·31	12·38	12·37	12·49
		Cheyur	..	..	..	..	..	..	..	..	12·51	12·51	..	..	12·51	12·58
		Cuddalore	..	..	..	10·51	..	..	..	..	..	..	..	..	10·51	..
		Chunampet	..	..	..	..	13·04	12·95	..	12·71	13·12	..	..	..	12·95	12·48
		Covelong	..	..	..	..	..	13·67	..	..	..	..	..	..	13·67	12·12
		Madras, Chunampet and Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·53
		Manambadi and Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·73
		Merkanam	..	..	..	12·34	13·12	12·71	13·65	12·25	12·58	12·79	12·58	12·57	12·73	12·41
		Manambadi	..	..	..	..	..	..	..	..	..	14·63	..	..	14·63	12·90
	Chidambaram	Cuddalore	13·32	13·75	12·44	12·49	15·94	13·42	14·81	13·56	12·43	12·52	12·57	13·02	13·36	12·32
		Neidavasal	..	13·12	..	..	..	..	..	..	..	..	..	12·57	12·85	12·19
		Neidavasal and Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·76
		Adirâmpatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·94
		Manambadi	..	13·75	..	..	..	..	..	14·19	..	..	..	..	13·97	12·63
	Kutteripattu	Merkanam	..	..	..	..	13·12	..	13·12	13·12	..	..	..	..	13·12	13·13
	Vriddhachalam	Merkanam and Chingleput	..	..	..	..	..	11·46	..	..	..	..	..	..	11·46	..
		Cuddalore	12·27	..	..	..	..	..	..	..	..	..	..	..	12·27	..
		Merkanam	12·43	..	12·51	12·82	12·19	..	..	..	12·40	..	..	..	12·47	12·02
		Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	11·86
		Merkanam and Chunampet	..	..	..	..	..	..	10·97	12·56	..	12·40	11·90	11·70	11·91	..
	Thiyagadrug	Merkanam	12·43	12·43	12·19	12·91	12·43	..	..	..	..	..	..	12·73	12·52	11·83
	Villupuram	Covelong	..	..	..	..	..	..	..	..	..	..	..	..	..	12·68
		Manambadi	..	..	..	..	..	12·62	..	..	..	13·65	13·00	13·30	13·14	..
		Merkanam	12·34	12·68	..	13·16	12·28	..	12·95	..	12·51	12·99	13·21	12·08	12·69	11·68
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	12·59
		Cuddalore	11·21	..	12·38	12·51	13·56	..	..	..	13·30	..	..	..	12·79	11·94
		Chunampet	..	..	..	12·19	..	..	..	..	..	..	..	..	12·19	..
	Kallakurchi	Covelong and Merkanam	..	..	..	11·81	..	..	..	..	..	..	..	..	11·81	10·65
		Merkanam and Madras	..	..	..	..	..	..	..	..	..	10·78	10·06	..	10·42	..
		Merkanam	..	..	12·11	..	12·92	11·56	11·29	10·90	11·01	..	..	11·86	11·66	12·03

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
South Arcot—*cont.*	Tirukkóyilúr ..	Merkanam	12·03	12·03	12·11	12·74	11·21	11·64	11·64	12·43	12·11	11·78	11·78	12·43	11·99	12·24
		Manambadi	..	..	11·78	12·57	..	..	..	..	..	..	..	..	12·18	..
		Chunampet	..	..	..	..	..	..	..	..	..	..	..	..	..	11·88
		Chunampet and Covelong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·17
		Madras	12·19	..	11·86	12·40	11·70	..	11·39	..	..	..	..	..	11·91	11·98
	Gudurpet	Merkanam	13·12	13·12	13·13	13·13	..	13·12	..	..	13·12	13·13	13·13	13·13	13·13	13·04
		Merkanam and Chunampet ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·49
	Manchakuppam ..	Merkanam	13·08	12·95	12·99	12·99	12·91	12·99	..	13·34	..	12·91	12·99	12·99	13·01	12·75
	Tiruppáppuliyúr ..	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·07
	Porto Novo ..	Manambadi	..	14·51	12·46	12·51	12·45	13·05	13·01	13·78	13·05	14·00	13·89	13·84	13·32	11·81
		Cuddalore	..	13·60	..	12·48	..	..	..	..	..	..	..	..	13·04	..
		Merkanam	..	12·24	12·13	..	..	13·01	11·88	..	12·43	12·19	12·39	13·08	12·42	..
		Chunampet	..	..	..	10·96	..	..	..	..	..	..	..	..	10·96	..
	Manambadi ..	Merkanam	..	..	..	..	..	..	13·65	..	..	..	..	..	13·65	..
	Agaram	Do.	..	..	..	..	..	..	12·26	..	..	..	..	..	12·26	..
		Manambadi	..	..	..	..	..	..	13·85	..	..	..	..	..	13·85	..
Tanjore ..	Shiyali	Neidavasal	14·40	13·50	13·14	13·20	8·17	..	12·40	12·80	12·09	12·46	12·40	13·80	12·58	13·30
		Neidavasal and Tuticorin ..	..	..	..	..	..	..	..	..	..	..	..	..	..	11·48
	Negapatam ..	Negapatam	13·80	13·40	13·20	14·54	14·44	..	14·20	14·44	14·01	14·22	14·41	14·51	14·11	14·42
		Cuddalore	..	..	..	..	14·37	..	14·32	..	..	..	..	..	14·35	..
		Védáranniyam	..	..	..	..	..	..	14·40	14·27	14·13	14·31	14·03	13·91	14·18	13·68
	Tirutturaippúndi ..	Védáranniyam	..	12·66	12·92	12·71	..	12·62	12·71	12·35	13·08	11·27	12·18	13·22	12·57	12·28
		Thambikkanallavankottai ..	..	..	..	..	..	12·19	..	..	..	..	..	..	12·19	12·13
		Adirámpatnam	..	13·58	13·16	12·43	..	12·35	12·73	12·70	13·16	..	13·11	13·05	12·92	13·41
	Pattukkóttai ..	Thambikkanallavankottai ..	13·61	13·33	..	..	13·43	..	13·12	13·12	13·65	13·67	13·27	13·08	13·36	13·52
		Adirámpatnam	13·26	12·86	13·81	13·74	12·95	13·01	12·78	12·86	..	..	13·91	13·43	13·26	13·18
		Magilankottai	..	..	..	..	..	..	..	..	..	..	..	..	..	13·32
		Adirámpatnam and Thambikkanallavankottai.	..	..	..	..	..	..	..	..	..	..	..	..	..	11·93
	Tanjore	Tuticorin	..	..	..	..	..	..	..	12·59	12·60	12·69	..	..	12·63	11·93
		Adirámpatnam	12·39	12·44	12·29	12·84	12·67	..	12·41	13·51	12·92	12·78	12·82	12·87	12·72	12·32
		Negapatam	12·16	12·62	13·05	13·45	13·55	11·25	12·88	13·13	13·25	13·50	12·91	13·59	12·95	13·15
		Védáranniyam	12·22	12·94	..	12·94	11·81	11·25	13·50	13·17	13·00	12·87	13·31	13·31	12·76	12·86
		Manambadi	..	..	11·42	..	12·69	..	..	..	..	..	..	..	12·06	13·33
		Cuddalore	..	..	..	..	..	..	13·78	..	..	..	..	..	13·78	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tanjore ..	Kumbakónam ..	Adirámpatnam	..	11·77	11·14	..	11·73	12·42	..	11·56	11·39	12·08	..	11·81	11·74	12·04
		Manambadi	..	13·45	..	12·84	12·73	13·12	..	12·60	13·39	11·81	12·08	14·14	12·68	..
		Tuticorin	..	11·13	10·72	11·39	10·88	11·68	11·81	11·96	11·39	11·61	11·14	11·55	11·39	11·62
		Negapatam	..	11·21	11·28	..	13·92	12·60	..	11·69	..	..	12·08	..	12·13	..
		Védáranniyam	12·07	..	..	11·55	11·62	11·99	11·89	12·21	..	11·55	11·94	11·81	11·88	11·70
		Neidavasal	..	..	..	11·20	11·03	12·60	..	..	11·55	11·81	12·08	..	11·71	..
		Thambikkanallavankottai ..	..	..	..	..	..	12·25	..	..	..	..	..	..	12·25	12·34
		Magilankottai	..	..	..	..	..	..	..	..	..	..	..	..	..	12·56
	Nannilam ..	Negapatam	12·90	12·69	12·55	12·59	13·33	13·12	13·16	13·03	13·12	12·94	13·03	10·69	12·76	12·56
		Védáranniyam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·54
		Adirámpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·03
	Arantángi ..	Kattumavadi	13·08	13·05	12·59	12·84	13·00	13·06	13·00	13·81	13·81	13·49	13·65	13·16	13·21	12·96
	Muttupet ..	Thambikkanallavankottai ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·68
	Máyavaram ..	Neidavasal	13·10	14·40	12·66	12·79	13·05	12·21	12·70	12·43	12·47	12·48	..	..	12·82	13·24
		Tranquebar	..	..	..	..	..	12·60	12·60	..	..	..	13·35	..	12·85	..
		Neidavasal and Tuticorin ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12·26
		Tuticorin	..	..	..	..	..	..	..	..	..	10·73	12·67	13·28	12·23	11·31
	Mannárgudi ..	Thambikkanallavankottai ..	..	..	..	..	..	13·18	..	..	..	..	..	..	13·18	11·86
		Adirámpatnam	13·65	12·99	13·65	13·57	13·38	..	12·89	9·90	12·10	13·01	13·70	13·13	12·94	12·55
		Magilankottai	..	..	..	..	..	..	..	..	..	..	12·19	12·15	12·17	12·88
		Kattumavadi	..	..	..	..	..	..	..	..	..	..	..	..	..	12·48
		Negapatam	..	..	..	..	..	..	..	10·12	11·55	..	..	..	10·84	11·52
		Cuddalore	..	..	..	..	12·08	..	11·89	..	..	..	..	..	11·99	..
	Tirukadayúr ..	Tranquebar	..	..	..	..	..	..	..	..	..	..	..	..	..	13·03
	Tranquebar ..	Tranquebar	..	..	..	13·20	..	..	..	..	..	..	..	..	13·20	..
Trichinopoly	Perambalur ..	Adirámpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·09
		Neidavasal	13·82	..	..	..	..	..	..	..	..	..	..	..	13·82	..
		Tuticorin	10·35	11·42	11·24	11·92	11·42	11·18	11·33	11·53	..	12·51	12·38	11·57	11·53	11·39
		Védáranniyam	..	11·42	11·33	..	..	..	..	..	..	..	..	..	11·38	12·09
		Merkanam	11·44	..	11·90	..	11·07	11·42	..	..	..	..	..	..	11.46	12·13
		Arumuganeri	..	..	..	..	..	..	..	..	..	..	..	..	..	11·15
		Negapatam	..	..	10·97	11·53	..	11·06	..	..	..	..	..	..	11·19	10·88
	Udaiyárpálaiyam.	Tranquebar	..	..	11·29	..	..	..	..	..	..	..	..	..	11·29	..
		Neidavasal	..	12·50	11.14	11·55	12·33	11·11	..	..	..	..	..	..	11·73	12·46
		Cuddalore	..	11·25	11·64	..	..	..	..	..	..	..	..	..	11·45	..
		Tuticorin	..	10·75	10·89	11·02	10·72	9·84	..	..	..	..	..	..	10·64	11·32
		Merkanam	..	10·11	10·98	11·72	..	..	..	..	..	..	..	..	11·27	..

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Trichinopoly	Jayankondasolapuram.	Cuddalore	..	..	..	..	11·72	10·08	..	..	12·10	10·85	..	12·47	11·44	12·38
		Manambadi	11·55	11·81	..	..	..	..	..	12.33	..	..	..	..	11·90	13·44
		Neidavasal	12·60	11·37	12·61	12·75	11·88	11·11	11·24	..	11·20	..	12·19	12·19	11·91	12·93
		Merkanam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·21
		Adirampatam	..	..	..	..	..	..	..	..	..	11·55	..	..	11·55	10·80
	Kulittalai	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·76
		Neidavasal	..	..	..	..	..	..	13·39	..	..	..	..	..	13·39	..
		Tuticorin	..	..	..	..	..	..	..	..	..	13 22	..	12·00	12·61	12·05
		Vedaranniyam	..	..	..	..	12·27	..	..	12·43	13·23	12·68	12·00	12·30	12·45	13·04
		Negapatam	..	12·75	13·02	..	..	..	..	12·75	13·10	13·16	12·10	12·70	12·78	12·73
		Cuddalore	..	12 54	12·06	11·39	11·95	12·33	12·78	12·70	13·15	..	..	..	12·36	12·72
	Mailansandai (Trichinopoly).	Negapatam	11·44	11·53	..	..	..	..	..	..	..	..	..	..	11·49	12·65
		Adirampatam	..	..	..	11·25	..	..	..	..	..	..	..	..	11·25	..
		Tuticorin	12·03	11·51	11·69	10·67	11·30	11·29	11·69	12·66	11·44	11·44	12·85	12·19	11·73	12·25
		Neidavasal	..	..	..	..	11·06	..	..	..	..	..	..	..	11·06	..
		Kayalpatnam	..	..	..	..	..	..	11·25	11·25	..	..	..	..	11·25	12·00
		Arumuganeri	..	..	..	..	9·84	..	..	..	..	11·72	12·50	12·57	11·66	12·09
		Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·89
		Vedaranniyam	..	..	..	11·38	11·62	..	..	..	..	..	..	..	11·50	12·96
	Musiri	Negapatam	12·12	..	..	..	15·00	..	12·60	12·20	12·00	12·25	12·00	12·33	12·56	12·39
		Tuticorin	11·62	..	..	13·00	..	..	12·00	12·00	11·67	11·91	11·53	11·86	11·95	12·10
		Vedaranniyam	..	..	..	..	..	..	..	..	..	..	..	..	..	13·10
		Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
	Kilapalur	Tuticorin	..	..	10·12	..	..	..	..	..	..	..	..	..	10·12	..
		Vedaranniyam	..	..	11·72	..	..	..	..	..	..	..	..	..	11·72	..
	Udaiyarpalaiyam	Tranquebar	..	..	..	11·41	..	..	..	..	..	..	..	..	11·41	..
Madura	Mudukulattur	Mutturagunadapatnam	12·75	12 65	12·59	12·81	12·68	12·52	12·51	11·87	10·63	..	11·94	..	12·30	12·41
	Ramnad	Morekolam	12·23	11·84	12·12	12·60	12·57	12·16	12·10	11·62	10·78	12·13	11·75	10·76	11·89	12·19
	Karaikkudi	Theethandathanam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·26
	Pamban	Morekolam	10·21	10·87	10·41	11·25	10·35	11·25	11·41	..	..	..	..	..	10·82	10·69
		Tuticorin	..	..	10·48	12·60	10·74	11·25	..	..	8·93	9·00	10·81	12·48	10·79	10·60
	Dindigul	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·51
		Tuticorin	12·09	12·12	12·23	12·86	12 62	12·51	12·33	11·92	12·58	12·68	12·53	12·61	12·42	11·73
		Arasadi	..	..	..	..	..	..	..	..	..	..	..	12·51	12·51	11·56
		Arumuganeri	12·31	12·37	..	..	..	..	..	..	..	..	..	..	12·34	11·89
		Kayalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	9·93

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Madura	Madura	Levingepuram	12·47	..	..	12·94	..	..	12·17	..	12·94	..	..	..	12·63	12·26
		Morekolam	12·75	12·09	12·09	12·98	12·00	12·19	12·45	..	..	..	..	..	12·36	..
		Arasadi	..	13·36	12·94	..	..	..	..	..	..	..	..	..	13·15	12·14
		Tuticorin	..	..	12·50	..	..	12·50	..	12·09	..	..	..	..	12·36	12·63
		Arumuganeri	12 94	13·22	12·66	11·81	12·38	..	12·45	13·36	..	11·01	12·38	12·94	12 51	12·34
		Sevandakulam	13·22	..	..	..	..	..	..	..	12·17	11·37	..	..	12·92	12·88
		Karapad	..	..	..	13·28	..	..	..	..	..	..	..	..	13·28	12·91
		Keranur	..	..	..	..	..	..	..	..	..	..	..	..	..	12·31
	Paramagudi	Mutturagunadapatnam	11·34	..	..	..	..	..	..	..	..	..	..	10·05	10·70	12·14
		Morekolam	11·55	12·60	10·72	11·81	12·30	12·57	..	10·20	9·62	9·82	10·52	11·63	11 11	11·53
	Manamadurai	Do.	10·86	10·58	11·16	10·94	10·95	11·38	9·80	10·45	..	..	..	11·15	10 81	11·20
		Tuticorin	..	..	..	..	..	..	..	..	10·22	..	..	..	10 22	..
		Sevandakulam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·33
		Levingepuram	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
		Arasadi	..	..	..	..	..	..	..	..	..	..	..	..	..	12·00
		Arumuganeri	..	..	..	..	..	..	..	10·80	..	..	..	..	10·80	11·26
	Melur	Tuticorin	..	12·67	12·96	12·96	11·81	12·09	12·32	..	..	12·08	..	12·34	12·40	11·92
		Morekolam	12·37	..	..	..	..	..	..	..	..	..	..	..	12 37	..
		Arumuganeri	..	..	..	..	..	..	..	12·22	..	..	..	..	12·22	11·11
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·96
	Sivaganga	Tuticorin	..	11·70	..	..	..	..	..	..	12·08	..	..	..	11·89	11·31
		Manakkudi	..	..	12·15	12·32	12·21	11·39	..	..	..	..	..	..	12·02	11·36
		Vattanam	..	10·99	..	11·16	12·02	..	..	11·46	10·12	12·08	11·92	11·99	11·47	11·70
		Morekolam	12·16	12·09	..	12·15	11·77	11·68	10·55	..	..	..	..	..	11·73	11·47
	Tiruppattur	Theethandathanam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·56
		Tuticorin	..	..	..	12 08	12·08	12·08	..	..	..	..	..	..	12·08	12·16
		Vattanam	..	12·18	12·12	11·55	11·55	11·72	12·41	12·34	11·33	12·40	12·66	12·22	12·04	12·09
	Vedasandur	Tuticorin	12·47	13·36	12·47	10·83	12·03	11·64	12·47	12·60	10·89	..	..	12·78	12·15	12·07
		Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·05
	Eliangudy	Vattanam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·28
	Nelakkottai	Tuticorin	12·22	..	..	12·60	12·64	12·38	12·60	12·60	12·51	12·82	12·56	12·63	12·56	12·21
	Palni	Do.	12·83	11·73	11·46	11·72	11·73	11·21	12·08	12·08	11·60	11·38	12·69	12·60	11·93	12 04
	Tirumangalam	Arumuganeri	..	..	12·38	..	11·55	..	..	..	12·95	12·09	..	12·23	12·24	12·83
		Kayalpatnam	..	..	..	12·52	..	..	..	..	..	..	12 09	..	12 31	..
		Levingepuram	12·66	12·23	12·38	..	12·45	12·38	12·21	12·45	12·72	12·66	12 75	12·75	12 51	12·19
		Arasadi	..	..	..	..	11·89	..	..	..	..	..	..	..	11·89	..
		Sevandakulam	..	..	..	..	..	..	..	..	..	..	..	..	..	12·60
		Tuticorin	..	..	..	..	..	..	..	12·17	..	..	..	12·75	12·46	12·74

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at with the market price was ascertained.	Source of supply.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
			Retail price of salt in Government seers of 80 tolas per rupee.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Madura	Tiruchuli	Tuticorin	12·84	12·75	12·94	12·94	12·75	12·75	11·99	11·99	12·03	12·95	12·84	12·75	12·63	12·37
		Mutturagunadapatnam	11·33	12·37	12·89	11·78	12·16	12·42	11·69	..	..	..	..	..	12·09	12·17
	Solavandan	Arumuganeri	..	..	..	..	..	..	..	..	12·60	14·52	12·83	13·05	13·25	12·08
		Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vadamadurai	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·08
	Virudupatti	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	11·03
	Periyakulam	Levingepuram	..	11·90	11·81	..	11·38	..	..	11·39	11·64	11·39	11·81	11·55	11·61	12·30
		Tuticorin	..	..	..	..	..	11·46	10·94	..	..	..	11·55	11·38	11·33	12·31
		Arumuganeri	..	..	..	..	..	..	..	11·29	..	..	..	..	11·29	12·23
		Arasadi and Levingepuram	..	..	..	..	..	..	..	..	..	..	..	..	..	11·20
	Kaliarkoil	Vattanam	..	..	..	12·56	..	..	..	..	10·35	..	..	..	11·46	..
		Morekolam	..	..	..	12·23	..	..	..	..	10·81	..	..	..	11·52	..
		Manakkudi	..	..	..	12·29	..	..	..	..	..	..	..	..	12·29	..
	Keranur	Tuticorin	..	..	..	..	10·50	..	..	..	..	..	..	..	10·50	..
	Devadanapatti	Do.	..	..	..	..	..	..	..	..	..	11·83	..	..	11·83	..
	Singapuram	Do.	..	..	..	..	..	..	..	..	..	..	..	12·16	12·16	..
Tinnevelly	Tenkási	Arumuganeri	12·20	12·25	12·22	11·96	12·62	12·37	12·50	12·80	..	..	11·65	12·40	12·37	11·83
		Kayalpatnam	..	..	..	..	..	12·20	..	..	12·55	11·53	..	..	12·07	12·24
	Virudupatti	Arumuganeri	13·25	13·10	..	..	11·60	..	12·10	..	..	13·20	12·60	..	12·64	12·68
		Arasadi	13·25	..	13·20	..	..	..	..	..	..	..	..	..	13·23	..
		Tuticorin	13·20	13·10	13·20	..	10·80	10·80	12·10	12·65	12·10	..	..	12·65	12·28	13·20
		Kayalpatnam	..	..	..	12·10	..	..	..	..	..	..	..	..	12·10	..
		Tuticorin and Arumuganeri	..	..	..	..	..	..	..	..	..	..	..	..	..	12·65
	Sankaranayinár-koyil.	Arumuganeri	..	..	..	12·63	12·30	..	13·25	12·60	..	11·02	10·77	11·35	11·99	12·21
		Kayalpatnam	..	11·16	11·34	12·90	..	..	13·15	13·15	..	..	..	..	12·34	11·71
		Tuticorin and Kayalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	13·00
		Tuticorin	11·16	..	11·34	..	..	..	13·30	..	..	..	..	..	11·93	11·87
		Kayalpatnam and Arumuganeri.	..	..	..	..	..	..	..	..	..	..	..	..	..	12·40
	Tinnevelly	Tuticorin	13·44	13·33	13·27	13·39	13·28	12·71	13·17	12·26	13·00	13·28	..	12·96	13·10	12·61
		Arumuganeri	13·17	12·75	..	12·75	12·86	13·04	12·86	12·52	12·58	13·16	13·14	13·26	12·92	13·45
		Kayalpatanam	13·47	13·45	13·33	13·41	13·73	13·60	13·38	14·09	13·92	13·20	13·89	13·20	13·56	12·58
	Tuticorin	Levingepuram	13·61	13·05	13·82	..	..	13·80	13·80	13·92	..	..	..	..	13·67	13·34
		Arasadi	13·13	13·39	..	13·00	13·16	..	..	..	..	..	..	..	13·17	13·45
		Karapad	13·54	13·14	13·37	13·27	13·58	13·85	12·97	13·66	13·52	12·63	13·89	13·15	13·46	15·24
		Sevandakulam	..	..	..	..	..	..	..	..	..	..	..	..	..	13·42
		Sevandakulam extension	..	..	..	..	..	..	..	..	..	..	..	..	..	13·61

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896-97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896-97).	Average (1895-96).
			Retail prices of salt in Government seers of 80 tolas per rupee.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tinnevelly—*cont.*	Tuticorin—*cont.*	Tuticorin	..	..	..	..	..	..	..	14·09	13·99	15·70	12·99	11·13	13·58	13·30
		Káyalpatnam	12·58	12·84	13·51	..	..	..	..	..	..	15·88	..	..	13·70	13·15
		Keranur	..	..	..	..	..	..	..	..	..	..	..	..	..	13·41
		Arumuganeri	..	12·48	13·71	12·68	..	..	..	..	..	..	..	..	12·96	12·67
	Ottappidáram	Vaippár	..	..	..	..	..	..	..	..	..	..	..	..	..	13·33
		Karapad	..	..	..	..	..	..	..	..	..	..	..	..	..	13·10
		Arumuganeri	13·60	13·55	..	..	..	..	..	..	..	..	..	..	13·58	13·31
		Levingepuram	15·30	13·20	..	13·20	13·20	13·30	13·40	13·60	..	..	..	..	13·31	13·39
		Sevandakulam	..	..	..	..	..	..	..	..	..	14·03	..	..	14·03	12·90
		Tuticorin	..	..	..	..	..	..	..	..	13·60	12·15	..	..	12·88	13·51
	Viláttikulam	Vaippár	15·28	..	..	14·80	13·87	13·80	12·75	12·47	11·81	..	..	..	13·54	12·66
		Tuticorin	..	..	..	..	..	..	..	..	..	..	11·53	12·56	12·05	..
	Ambásamudram	Káyalpatnam	..	13·46	12·99	12·74	12·53	13·03	11·63	11·62	10·85	12·16	12·25	12·55	12·35	13·05
		Arumuganeri	12·91	..	..	13·20	..	12·65	..	..	..	..	11·99	..	12·69	12·56
	Srívilliputtúr	Tuticorin	11·91	11·96	11·95	12·00	12·09	11·94	11·96	11·97	11·96	11·95	11·95	..	11·97	11·74
		Arumuganeri	11·87	12·00	12·00	11·95	11·89	11·99	11·96	11·91	13·80	11·95	..	12·20	12·14	11·62
		Sevandakulam	12·00	..	12·05	..	..	11·90	..	..	..	..	..	..	11·98	..
		Káyalpatnam	..	12·00	..	11·91	..	..	..	..	..	..	..	12·33	12·08	11·47
	Watrap	Arumuganeri and Tuticorin	..	..	..	..	..	..	..	..	..	12·10	..	..	12·10	11·96
	Palamcottah	Káyalpatnam and Arumuganeri.	12·58	12·39	..	12·86	13·15	12·94	..	..	11·70	..	12·65	12·69	12·62	12·20
		Kayalpatnam	12·53	12·63	12·92	..	..	..	12·19	10·38	..	..	..	..	12·13	12·10
		Arumuganeri	..	12·50	..	..	..	..	12·15	12·60	12·40	12·60	12·60	12·53	12·48	12·50
	Sáttúr	Tuticorin	12·00	12·53	..	11·70	11·10	12·00	12·10	..	..	..	..	..	11·91	12·11
		Kayalpatnam	..	..	11·10	..	..	..	..	..	..	..	..	..	11·10	11·78
		Arumuganeri	..	..	..	..	..	..	..	..	..	..	..	..	..	12·40
	Sauthenmadam	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	13·07
Coimbatore.	Coimbatore	Bombay	10·89	10·56	10·88	10·34	10·20	11·29	11·13	10·59	11·56	..	10·63	11·56	10·88	11·31
	Tiruppúr	Madras	..	10·89	12·19	12·24	11·97	11·78	11·39	11·02	11·50	11·21	11·33	11·28	11·53	12·03
		Calicut	..	..	11·26	10·73	..	..	..	11·30	..	..	..	..	11·10	..
		Bombay	10·40	11·02	..	..	10·20	..	..	..	..	..	..	..	10·54	11·10
		Negapatam	..	..	..	..	..	..	11·38	..	..	..	..	..	11·38	..
		Madras and Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	12·50
	Karúr	Tuticorin	..	11·79	11·25	10·35	10·35	11·21	11·21	11·21	11·78	12·15	11·70	..	11·30	11·60
		Cuddalore	..	..	..	12·60	12·60	12·60	12·60	12·60	..	..	..	..	12·60	..
		Negapatam	11·46	11·66	11·79	11·21	11·21	11·21	11·21	11·21	11·86	12·60	12·60	12·30	11·69	12·28
		Calicut	..	..	..	11·70	11·70	12·60	12·60	..	..	..	12·60	..	12·24	..
		Neidavasal	..	..	..	..	..	..	..	..	..	..	..	..	..	12·04
		Tinnevelly	10·35	..	..	..	..	..	..	..	..	..	..	..	10·35	11·60
		Bombay	9·91	..	..	..	..	..	..	..	..	..	..	..	9·91	9·62

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Coimbatore—*cont.*	Palladam ..	Bombay	..	10·72	11·10	..	..	..	..	..	11·06	10·80	..	10·50	10·82	10·54
		Madras	11·32	10·99	11·04	11·30	..	..	10·35	10·75	10·18	10·40	10·61	..	10·77	11·24
	Pollachi ..	Bombay	11·06	11·54	11·54	11·10	10·74	10·72	10·98	11·29	11·25	11·33	11·25	11·11	11·16	10·49
		Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·41
	Udamalpet ..	Bombay	11·62	12·11	11·82	10·93	..	..	..	..	10·63	10·93	12·00	11·92	11·50	11·28
		Madras	..	..	10·97	11·45	11·78	11·00	11·25	11·25	11·16	11·59	..	11·79	11·36	11·28
		Bombay and Madras	..	..	..	..	..	..	..	..	..	..	9·50	..	9·50	..
	Kollegal ..	Bombay	9·91	10·94	10·50	10·50	9·44	10·24	10·40	10·24	10·24	10·24	10·56	11·03	10·35	10·04
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	10·76
	Dhárápuram ..	Bombay	11·37	11·37	11·45	..	..	..	11·25	..	..	..	..	..	11·36	11·24
		Madras	..	..	..	..	..	..	..	..	..	11·50	..	..	11·50	..
		Tuticorin	12·00	12·00	12·00	..	12·00	..	12·00	11·72	12·33	10·75	12·00	12·00	11·88	11·91
		Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·66
		Negapatam	..	..	..	..	..	..	..	..	12·00	..	..	..	12·00	11·83
		Calicut	..	..	..	..	..	..	..	..	12·00	12·00	11·25	12·00	11·81	11·55
	Erode ..	Bombay	..	..	..	..	..	..	..	..	11·41	11·41	12·43	11·30	11·64	11·64
		Madras	12·15	11·09	12·03	12·44	12·45	12·79	12·35	11·97	12·78	12·51	..	12·03	12·24	11·83
		Tuticorin	..	..	..	..	..	..	..	..	..	12·19	..	..	12·19	12·22
		Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	10·80
	Satyamangalam ..	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	10·91
		Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	11·38
		Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	10·60
		Bombay	11·17	10·80	10·80	10·80	10·80	10·80	11·59	10·96	11·04	11·04	..	..	10·98	10·86
		Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	10·95
	Bhaváni ..	Negapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	10·58
		Calicut	10·80	..	..	..	..	..	..	..	..	..	..	..	10·80	..
		Madras	..	..	11·56	13·27	10·63	10·65	11·88	..	..	12·50	..	..	11·75	11·86
		Bombay	..	10·79	10·73	..	..	..	10·78	11·18	10·78	10·92	10·16	10·58	10·74	11·10
		Bombay and Madras	..	..	..	11·09	..	..	..	..	..	..	..	..	11·09	..
		Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	11·98
	Gobichettipaliem ..	Madras	..	..	..	..	..	..	..	..	..	..	11·25	..	11·25	11·40
Nilgiri ..	Ootacamund ..	Bombay	9·96	9·72	9·23	9·05	9·43	9·00	9·22	7·99	8·78	8·72	9·30	9·30	9·14	9·49
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	8·69
	Coonoor ..	Bombay	10·11	9·66	9·41	9·49	9·15	9·08	9·05	8·46	8·54	8·70	9·64	8·33	9·13	9·70
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	8·91
Salem ..	Hosúr ..	Bombay	10·75	10·67	10·88	10·99	10·94	10·94	10·89	10·99	10·95	10·99	10·95	10·47	10·87	10·33
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·03
	Krishnagiri ..	Madras	10·94	10·72	11·02	11·29	10·76	10·97	11·19	10·76	10·76	10·96	10·76	10·70	10·90	11·22
		Bombay	10·19	10·13	10·60	10·18	..	..	..	..	..	..	..	..	10·28	10·70

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1896–97).	Average (1895–96).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Salem—*cont.*	Tiruppattúr ..	Madras	11·48	12·75	13·01	12·58	12·50	12·25	12·00	12·00	11·75	11·75	11·80	11·36	12·10	11·86
		Merkanam	..	..	..	..	..	..	..	12·35	..	..	..	..	12·35	..
		Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	11·37
	Sevapet ..	Calicut	..	..	..	..	..	..	..	9·60	11·70	..	11·10	10·80	10·80	10·43
		Bombay	11·38	11·54	11·86	11·70	10·62	12·67	11·95	..	..	11·06	..	..	11·60	10·97
		Madras	..	..	..	12·79	..	..	11·72	..	..	..	..	..	12·26	11·40
	Atur ..	Merkanam	..	..	..	..	..	..	12·00	..	..	..	..	..	12·00	10·14
		Bombay	10·12	10·68	9·45	10·85	10·42	11·07	11·26	10·31	10·35	10·65	11·03	11·54	10·64	10·65
		Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	10·36
	Tiruchengódu ..	Madras	12·05	..	10·98	10·50	11·65	11·70	..	11·84	..	11·25	..	11·25	11·40	11·93
		Cuddalore	..	..	..	..	..	..	..	..	..	..	..	..	..	11·21
		Bombay	10·50	10·20	11·25	..	..	..	11·70	10·85	10·91	10·50	10·09	10·35	10·71	10·94
		Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	10·35
		Tuticorin	..	..	..	..	..	..	..	..	..	..	..	..	..	11·10
	Námakkal ..	Tuticorin	11·85	11·10	11·25	..	11·70	11·02	10·80	10·80	11·70	11·70	..	..	11·32	11·51
		Bombay	..	10·35	..	11·07	11·16	..	..	..	10·96	..	10·58	11·25	10·90	10·50
		Negapatam	..	..	..	..	10·72	..	..	..	..	..	..	..	10·72	12·02
		Madras	..	..	..	11·24	11·40	11·06	11·25	11·25	10·64	11·25	..	..	11·16	11·60
		Calicut	..	10·35	10·35	..	..	..	..	..	..	..	..	..	10·35	11·64
	Dharmapuri ..	Madras	11·90	11·11	11·54	11·00	10·98	10·89	10·50	11·16	10·98	11·38	11·42	11·13	11·17	11·26
		Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	10·31
		Calicut	..	..	..	..	..	..	..	..	..	..	..	..	..	10·38
	Uttangarai ..	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	10·46
		Bombay	10·31	..	11·00	10·31	11·00	10·31	..	..	..	..	..	..	10·59	10·52
		Merkanam	..	..	11·00	..	11·00	..	11·00	9·47	10·50	10·60	10·87	..	10·63	11·26
	Vániyambádi ..	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11·25
	Rásipuram ..	Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	10·60
South Canara.	Gangoli ..	Bombay	11·94	11·84	..	8·75	10·83	11·04	8·27	10·63	11·50	11·93	10·82	11·30	10·80	12·05
		Sankotta	11·27	..	..	..	..	11·66	..	11·56	10·97	..	..	..	11·37	11·78
		Seroda	..	..	..	..	..	..	..	..	..	..	10·40	11·78	11·09	..
	Mangalore ..	Bombay	12·37	12·50	12·11	12·11	11·94	..	12·05	12·00	12·30	11·76	10·84	12·55	12·05	11·64
	Udipi ..	Goa	..	..	..	..	..	..	..	..	..	..	..	..	..	10·73
		Thadadi	..	..	..	..	..	..	..	..	..	..	..	..	..	11·36
		Bombay	12·43	12·54	10·93	10·82	9·96	10·23	10·69	11·72	12·24	12·21	11·32	12·00	11·42	11·76
		Sankotta	11·96	11·48	10·19	9·88	9·55	9·51	10·94	11·14	11·44	11·45	10·29	11·18	10·75	11·36
		Seroda	..	..	..	..	..	..	..	..	..	..	..	..	..	11·47

APPENDIX F—*cont.*

Statement showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1896–97—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1896–97).	Average (1895–96).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
South Canara—*cont.*	Coondapoor	Bombay	14·36	13·33	11·42	10·21	10·03	9·52	9·63	10·82	12·33	12·19	12·15	11·24	11·44	13·08
		Sankotta	14·31	..	..	..	..	..	..	..	..	..	..	..	14·31	12·72
	Kasaragod	Bombay	12·35	10·62	12·33	12·08	11·58	10·56	11·59	11·97	11·90	10·83	11·44	11·88	11·59	11·49
	Puttur	Do.	12·76	11·98	12·03	11·88	11·89	11·98	11·82	11·81	12·07	11·81	12·57	..	12·05	11·48
Malabar	Wynaad	Do.	12·00	..	..	..	..	..	..	..	..	..	..	..	12·00	..
	Tellicherry	Do.	12·17	12·01	12·05	11·12	11·47	12·36	12·89	12·61	11·49	12·26	12·95	13·34	12·23	12·52
	Calicut	Do.	12·19	12·06	12·31	11·50	10·57	11·84	11·73	12·20	11·64	10·54	11·78	11·95	11·69	11·87
	Palghat	Do.	11·32	12·28	11·86	12·62	10·80	11·24	12·15	12·76	11·56	12·41	12·37	12·96	12·03	11·71
	Ponnáni	Do.	13·16	11·09	12·15	12·00	..	10·85	10·80	10·80	10 50	10·65	10·65	..	11·27	11·21
	Cannanore	Do.	12·87	12·56	12·27	12·01	12·04	11·26	12·07	11·99	11·50	12·26	12·48	13·34	12·22	12·24
	Badagara	Do.	11·93	11·98	12·49	12·01	12·24	12·24	11·94	12·09	12·12	12·13	12·21	12·35	12·14	12·23
	Manantody	Do.	..	..	..	..	10·58	10·58	..	..	11 65	11·75	10·58	10·36	10·92	10·80
	Cochin	Do.	11·24	11·33	10·24	..	10·98	10·26	10·26	10·50	10·56	13·14	10·24	10·11	10·81	10·76
	Walavanad	Do.	..	..	..	..	..	..	..	..	..	..	..	..	..	10·76
	Chavakkat	Cochin	..	..	..	..	..	..	..	..	..	..	..	..	..	10·31
	Vayittiri	Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	9·63
	Perinthalmanna	Do.	12·51	11·55	10·73	10·59	10·59	10·77	11·52	12·48	11·35	12·08	10·78	11·50	11·37	11·72
		Calicut	..	..	..	..	..	..	..	11·25	..	..	..	..	11·25	..
	Manjéri	Bombay	10·88	..	10·88	11·81	11·75	11·78	11·81	..	11·28	11·25	11·25	11·25	11·39	10·68

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1896–97.

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1896–97.

Factory or depôt.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from the licensees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast.																
Chatrapur Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám (including extension)	317,038	..	317,038	516,102	..	..	(a) 162	516,264	..	..	..	..	516,264	833,302	..	833,302
Surla	73,237	126,490	199,727	91,579	..	1	..	91,580	260,020	..	..	260,020	351,600	164,817	386,510	551,327
Total ..	390,275	126,490	516,765	607,681	..	1	162	607,844	260,020	..	..	260,020	867,864	998,119	386,510	1,384,629
Chicacole Sub-division.																
Naupada	182,936	257,342	440,278	..	..	..	..	..	295,950	..	..	295,950	295,950	182,936	553,292	736,228
Calingapatam	117,137	59,960	177,097	34,710	..	..	..	34,710	262,094	..	..	262,094	296,804	151,847	322,054	473,901
Kuppili	363	1,982	2,345	..	..	..	..	..	100,025	..	..	100,025	100,025	363	102,007	102,370
Konada	..	52,320	52,320	..	..	..	..	..	64,941	..	..	64,941	64,941	..	117,261	117,261
Bimlipatam	140	23,690	23,830	..	..	..	(b) 1,812	1,812	140,154	..	..	140,154	141,966	1,952	163,844	165,796
Karasa	183,984	238,773	422,757	35,204	..	..	..	35,204	242,046	..	..	242,046	277,250	219,188	480,819	700,007
Balacheruvu	112,352	..	112,352	97,468	..	..	..	97,468	..	..	..	..	97,468	209,820	..	209,820
Polavaram	56,278	..	56,278	45,454	..	5	..	45,459	..	..	..	..	45,459	101,737	..	101,737
Total ..	653,190	634,067	1,287,257	212,836	..	5	1,812	214,653	1,105,210	..	..	1,105,210	1,319,863	867,843	1,739,277	2,607,120
Cocanada Sub-division.																
Penuguduru	239,958	178,796	418,754	109,336	..	6	..	109,342	374,784	20	..	374,804	484,146	349,300	553,600	902,900
Mogalturu	5,000	27,877	32,877	1,375	..	..	..	1,375	137,056	..	..	137,056	138,431	6,375	164,933	171,308
Jagannaikpur	..	11,572	11,572	..	..	..	..	..	36,531	..	..	36,531	36,531	..	48,103	48,103
Total ..	244,958	218,245	463,203	110,711	..	6	..	110,717	548,371	20	..	548,391	659,108	355,675	766,636	1,122,311
Masulipatam Sub-division.																
Pandraka	48,376	..	48,376	..	..	..	(c) 100,038	100,038	..	..	..	..	100,038	148,414	..	148,414
Manginapudi	62	412,325	412,387	..	..	..	(d) 240	240	28,322	..	(a) 300	28,622	28,862	302	440,947	441,249
Nizampatam	72	85,611	85,683	..	..	..	..	..	98,966	..	..	98,966	98,966	(e) 1,432	(f) 183,217	184,649
Total ..	48,510	497,936	546,446	..	..	..	100,278	100,278	127,288	..	300	127,588	227,866	150,148	624,164	774,312

(a) Quantity paid for but not delivered, the duty on which was subsequently refunded.
(b) Quantity received from Karasa for fish-curing purposes.
(c) Swamp or spontaneous salt.
(d) Includes 180 maunds of Government salt received from Nizampatam and 60 maunds from Pandraka.
(e) Includes 1,360 maunds of salt purchased from the excise licensees for fish-curing purposes.
(f) Excludes 1,360 maunds of salt purchased from the excise licensees for fish-curing purposes.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896–97—*cont.*

Factory or depôt.	Expended during the year.													Balance in hand including the wastages to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
East Coast—*cont.*																
Chatrapur Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám (including extension)	310,978	1,107	..	..	(a) 1,200	19,049	332,334	..	..	..	..	..	332,334	500,968	..	500,968
Surla	22,742	2,657	..	..	..	3,623	29,022	125,840	..	..	7,578	133,418	162,440	135,795	253,092	388,887
Total ..	333,720	3,764	..	..	1,200	22,672	361,356	125,840	..	..	7,578	133,418	494,774	636,763	253,092	889,855
Chicacole Sub-division.																
Naupada	6,622	2,690	..	..	..	(c) 31,459	40,771	294,547	..	(d) 2,616	20,233	317,396	358,167	142,165	235,896	378,061
Calingapatam	813	1,778	..	..	..	366	2,957	164,321	..	(e) 118	8,646	173,085	176,042	148,890	148,969	297,859
Kuppili	..	164	..	..	..	..	164	46,540	..	..	1,680	48,220	48,384	199	53,787	53,986
Konada	..	..	..	..	..	..	..	52,609	..	..	3,803	56,412	56,412	..	60,849	60,849
Bimlipatam	..	1,849	..	..	..	..	1,849	117,956	..	..	4,247	122,203	124,052	103	41,641	41,744
Karasa	24,369	216	..	..	(b) 1,812	5,664	32,061	167,429	..	(f) 51	9,282	176,762	208,823	187,127	304,057	491,184
Balacheruvu	80,996	977	..	..	..	5,173	87,146	..	..	..	..	..	87,146	122,674	..	122,674
Polavaram	31,114	1,234	..	..	..	1,081	33,429	..	..	..	..	..	33,429	68,308	..	68,308
Total ..	143,914	8,908	..	..	1,812	43,743	198,377	843,402	..	2,785	47,891	894,078	1,092,455	669,466	845,199	1,514,665
Cocanada Sub-division.																
Penuguduru	12,342	4,588	720	..	..	4,401	22,051	259,202	..	..	20,095	279,297	301,348	327,249	274,303	601,552
Mogalturu	93	322	..	..	..	22	437	113,418	..	(d) 10,327	5,148	128,893	129,330	5,938	36,040	41,978
Jagannaikpur	..	..	..	..	..	..	..	17,876	..	..	318	18,194	18,194	..	29,909	29,909
Total ..	12,435	4,910	720	..	..	4,423	22,488	390,496	..	10,327	25,561	426,384	448,872	333,187	340,252	673,439
Masulipatam Sub-division.																
Pandraka	65,240	..	..	..	(g) 60	2,438	67,738	..	..	..	..	..	67,738	80,676	..	80,676
Manginapudi	..	191	..	..	..	..	191	137,276	..	..	8,531	145,807	145,998	111	295,140	295,251
Nizampatam	..	1,181	..	..	(g) 180	4	1,365	49,196	..	..	1,858	51,054	52,419	67	132,163	132,230
Total ..	65,240	1,372	..	..	240	2,442	69,294	186,472	..	..	10,389	196,861	266,155	80,854	427,303	508,157

(a) Quantity sold in 1895–96 but not included in the accounts of that year.
(b) Quantity sent to Bimlipatam for fish-curing purposes.
(c) Includes 28,859 maunds, special wastage ascertained on the restorage of certain old heaps of Government salt.
(d) Destroyed under the five years' rule.
(e) Quantity destroyed under section 29 of the Salt Act.
(f) Includes 50 maunds destroyed under section 29 of the Salt Act and 1 maund issued to Messrs. Stuart Hall & Co. for sample on payment of duty.
(g) Sent to Manginapudi.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Govern-ment.	Excise.	Total.	Received from the licensees.	From other sub-divi-sions.	Gain by weigh-ment.	Miscel-laneous.	Total.	Received from licensees.	Gain by weigh-ment.	Miscel-laneous.	Total.	Grand total, Govern-ment and Excise.	Govern-ment.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							EAST COAST—*cont.* *Nellore Sub-division.*									
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chinna Ganjám	274,943	..	274,943	285,000	..	..	(e) 178	285,178	..	..	..	..	285,178	560,121	..	560,121
Kanuparti	157,045	71,005	228,050	87,292	..	..	..	87,292	22,304	..	..	22,304	109,596	244,337	93,309	337,646
Pakala	(z) 31	(y) 331,551	331,582	..	..	..	(f) 149	149	83,907	2	(e) 656	84,565	84,714	(a) 312	(c) 416,084	416,396
Iskapalle	51	154,975	155,026	..	..	..	(g) 101	101	..	..	..	..	101	(b) 850	(d) 154,177	155,027
Krishnapatam	..	152,277	152,277	..	..	..	..	..	320,622	..	..	320,622	320,622	..	472,899	472,899
Do. extension No. I..	325,528	60,621	386,149	5,256	..	..	..	5,256	120,000	30	..	120,030	125,286	330,784	180,651	511,435
Do. extension No. II.	49,143	183,226	232,369	..	..	..	..	..	62,903	8	..	62,911	62,911	49,143	246,137	295,280
Dugarazapatnam	43,221	..	43,221	18,555	1,440	..	..	19,995	..	..	..	..	19,995	63,216	..	63,216
Total ..	849,962	953,655	1,803,617	396,103	1,440	..	428	397,971	609,736	40	656	610,432	1,008,403	1,248,763	1,563,257	2,812,020
							Chingleput Sub-division.									
Tada	25	169,804	169,829	..	..	..	..	..	78,522	..	..	78,522	78,522	(h) 2,385	(i) 245,966	248,351
Kattur	52,065	(z1) 194,950	247,015	..	..	..	..	..	29,049	..	(v) 790	29,839	29,839	(j) 56,910	(k) & (k1) 215,967	272,877
Vayalur	115,200	(z1) 311,083	426,283	..	..	..	..	..	693	..	(v) 6,336	7,029	7,029	115,200	(q) 313,407	428,607
Pulidiwak	..	(z1) 480,626	480,626	..	..	..	..	..	11,415	36	(v) 15,750	27,201	27,201	..	(r) 491,247	491,247
Attiput	..	(z1) 368,183	368,183	..	..	..	..	..	13,682	..	(x) 14,893	28,575	28,575	..	396,758	396,758
Vallur	..	(z1) 608,602	608,602	..	..	..	..	..	8,723	7	(v) 15,230	23,960	23,960	..	(s) 617,698	617,698
Madras depôt	1,690,155	..	1,690,155	1,588,121	..	33	..	1,588,154	..	..	..	..	1,588,154	(l) 3,405,141	..	3,405,141
Vadasamanjeri	..	(z1) 160,819	160,819	..	..	..	..	..	136,247	..	(v) 13,945	150,192	150,192	(o) 2,627	(p) 308,384	311,011
Covelong	5,853	(z1) 929,990	935,843	..	..	..	..	..	386,174	..	(w) 37,732	423,906	423,906	(m) 27,643	(n) 1,332,106	1,359,749
Cheyur	..	357,615	357,615	..	..	..	..	..	119,819	..	(v) 31,373	151,192	151,192	..	508,807	508,807
Chunampet	56	230,179	230,235	..	..	..	(t) 504	504	155,200	2	(u) 16,438	171,640	172,144	560	401,819	402,379
Merkanam	268,043	277,227	545,270	..	..	..	..	..	225,660	..	(v) 14,470	240,130	240,130	268,043	517,357	785,400
Kandadu	37,669	..	37,669	..	..	..	..	..	..	..	..	..	..	37,669	..	37,669
Total ..	2,169,066	4,089,078	6,258,144	1,588,121	..	33	504	1,588,658	1,165,184	45	166,957	1,332,186	2,920,844	3,916,178	5,349,516	9,265,694

(a) Includes 32 and 100 maunds purchased respectively from the Excise licensees of Pakala and Iskapalle for fish-curing purposes. (b) Includes 698 maunds purchased from the Excise licensees for fish-curing purposes.
(c) Excludes 32 maunds purchased by Government for fish-curing purposes. (d) Excludes 698 maunds purchased by Government and kept at Iskapalle and 100 maunds sent to Pakala for fish-curing purposes.
(e) Undelivered salt the duty on which was refunded. (f) Received from Kanuparti for fish-curing purposes. (g) Quantity received along with the transfer of the Thatichetlapalam fish-curing yard from the Pakala Circle.
(h) Includes 2,360 maunds purchased from the Excise licensees for fish-curing purposes. (i) Excludes 2,360 maunds purchased from the Excise licencees for fish-curing purposes.
(j) Includes 4,845 do. do. do. (k) Excludes 4,845 do. do.
(k1) Excludes 3,977 maunds of old Excise salt purchased from Excise licensees and transported to and stored at the Madras depot.
(l) Includes 40,126 maunds of old Excise salt (8,682 of Vayalur Circle and 31,444 of Ennore Circle) and 86,706 maunds of 1895 Government salt of the Vayalur Circle transported, sifted and stored at depot and excludes 47,734 maunds in transit from the out factories to the Madras depot which will be brought into the accounts of the depot in 1897-98.
(m) Includes } (n) Excludes } 21,790 maunds of old Excise salt purchased from the Excise licensees and transferred to monopoly stock. (o) Includes } (p) Excludes } 2,627 maunds of old Excise salt purchased from Excise licensees and transferred to monopoly stock.
(q) Excludes 4,705 maunds of old Excise salt purchased from Excise licensees and transported to and stored at the Madras depot.
(r) Excludes 16,580 do. do. do. do.
(s) Excludes 14,864 do. do. do. do. (t) Received from Karambalam for fish-curing purposes.
(u) Includes 16,450 maunds restored remnants and 8 maunds the duty on which was refunded. (v) Remnant heaps restored. (w) Includes 37,688 maunds restored remnants and 44 maunds the duty on which was refunded.
(x) Includes 14,810 maunds restored remnants and 83 maunds the duty on which was refunded. (y) Includes 20 maunds wrongly shown under monopoly stock in the accounts of 1895-96.
(z) Excludes 20 maunds wrongly shown under monopoly stock in the accounts of 1895-96.
(z1) The difference in stocks between these figures and those given in columns 27 and 28 of Appendix G to the Salt Administration report for 1895-96 is due to certain corrections made to rectify error in stocks.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Expended during the year.													Balance in hand including the wastage to be written off.		
	Government.							Excise.								
	Home and inland consump-tion.	Fish-curing.	Sold to French Govern-ment.	Sent to other sub-divi-sions.	Miscel-laneous.	Wastage written off.	Total.	Home and inland consump-tion.	Export by sea.	Miscel-laneous.	Wastage written off.	Total.	Total expended, Govern-ment and Excise.	Govern-ment.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
							EAST COAST—*cont.* *Nellore Sub-division.*									
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chinna Ganjám	383,611	..	..	..	..	8,204	391,815	..	..	..	..	..	391,815	168,306	..	168,306
Kanuparti	12,935	5	..	..	(a) 149	1,140	14,229	38,146	..	..	3,567	41,713	55,942	230,108	51,596	281,704
Pakala	..	185	..	..	(b) 101	..	286	144,356	..	..	5,551	149,907	150,193	26	266,177	266,203
Iskapalle	..	793	..	..	..	..	793	50,036	..	..	1,610	51,646	52,439	57	102,531	102,588
Krishnapatam	..	..	..	..	..	..	..	231,484	..	..	4,565	236,049	236,049	..	236,850	236,850
Do. extension No. I..	23,470	..	..	..	..	1,806	25,276	88,821	..	..	1,365	90,186	115,462	305,508	90,465	395,973
Do. extension No. II.	..	..	..	..	..	289	289	64,933	..	..	2,053	66,986	67,275	48,854	179,151	228,005
Dugarazupatnam	30,035	3,353	..	..	..	1,296	34,664	..	..	..	..	..	34,664	28,552	..	28,552
Total ..	450,051	4,316	..	..	250	12,735	467,352	617,776	..	..	18,711	636,487	1,103,839	781,411	926,770	1,708,181
							Chingleput Sub-division.									
Tada	..	870	..	1,440	..	(f) 1	2,311	76,751	..	..	926	77,677	79,988	74	168,289	168,363
Kattur	..	4,797	..	..	(c) 31,158	(f) 25	35,980	60,272	2,792	(h) 17,817	1,402	82,283	118,263	20,930	133,684	154,614
Vayalur	..	..	..	..	(d) 103,283	..	103,283	133,426	1,414	(i) 75,398	606	210,844	314,127	11,917	102,563	114,480
Pulidiwak	..	..	..	..	..	..	..	131,100	4,028	(j) 111,978	2,704	249,810	249,810	..	241,437	241,437
Attiput	..	..	..	..	..	..	..	141,306	..	(k) 42,489	3,568	187,363	187,363	..	209,395	209,395
Vallur	..	..	..	..	..	..	..	230,906	17,016	(l) 144,846	7,963	400,731	400,731	..	216,967	216,967
Madras depôt	34,768	..	..	..	(e) 191,838	..	226,606	..	..	..	..	..	226,606	3,178,535	..	3,178,535
Vadasamanjeri	..	..	..	..	..	..	..	91,576	..	(m) 17,016	2,557	111,149	111,149	2,627	197,235	199,862
Covelong	..	..	..	..	..	..	..	226,029	12	(n) 117,764	5,247	349,052	349,052	27,643	983,054	1,010,697
Cheyur	..	..	..	..	..	..	..	38,842	..	(o) 31,373	934	71,149	71,149	..	437,658	437,658
Chunnampet	..	494	..	..	..	..	494	239,502	..	(o) 16,430	1,477	257,409	257,903	66	144,410	144,476
Merkanam	28,560	..	22,920	..	(q) 504	..	51,984	175,554	..	(p) 28,070	1,978	205,602	257,586	216,059	311,755	527,814
Kandadu	262	197	19,205	..	..	(g) 5,204	24,868	..	..	..	..	..	24,868	12,801	..	12,801
Total ..	63,590	6,358	42,125	1,440	326,783	5,230	445,526	1,545,264	25,262	603,181	29,362	2,203,069	2,648,595	3,470,652	3,146,447	6,617,099

(a) Sent to Pakala for fish-curing purposes. (b) Quantity transferred to Iskapalle along with the transfer of the Thatichetlapalem fish-curing yard.
(c) Includes 31,157 maunds Government salt of 1895 transported to the Madras depôt and 1 maund lost by fish-curing contractor, the value of which was recovered.
(d) Includes 103,283 maunds do. do. (e) Sifted refuse destroyed. (f) Special wastage.
(g) Includes 4,824 maunds special wastage. (h) Includes 790 maunds restored remnants, 14,620 maunds sifted refuse and 2,407 maunds old salt destroyed.
(i) Includes 6,336 maunds restored remnants, 68,984 maunds sifted refuse and 78 maunds old salt destroyed. (j) Includes 15,750 maunds restored remnants and 96,228 maunds sifted refuse destroyed.
(k) Do. 14,810 do. do. and 27,679 do. do. destroyed. (l) Do. 15,230 do. do. and 129,616 do. do. do.
(m) Do. 13,945 do. do. 3,017 do. sifted refuse and 54 maunds old salt destroyed. (n) Do. 37,688 do. do. 80,016 do. do. and 60 maunds dirty salt destroyed. (o) Restored remnants. (p) Includes 14,470 maunds restored remnants and 13,600 maunds old salt destroyed. (q) Sent to Chunampet for fish-curing purposes.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from the licensees.	From other sub-division.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast—*cont.*																
Negapatam Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Cuddalore	32	57,454	57,486	147	..	..	..	147	112,293	9	(g) 40	112,342	112,489	(a) 279	(b)169,696	169,975
Manambadi	..	3,150	3,150	..	..	..	..	..	32,286	..	..	32,286	32,286	..	35,436	35,436
Tranquebar	17	57,731	57,748	..	..	..	..	..	48,819	..	..	48,819	48,819	(c) 430	(d)106,137	106,567
Neidavasal..	24	66,099	66,123	..	..	..	..	..	173,406	4	..	173,410	173,410	(e) 368	(f)239,165	239,533
Negapatam	257,004	224,204	481,208	..	..	..	..	..	(h)277,012	24	(g & i) 2,560	279,596	279,596	257,064	503,800	760,804
Védáranniyam	152,484	179,880	332,364	2,936	..	..	(g) 60	2,996	51,015	..	..	51,015	54,011	155,480	230,895	386,375
Thambikkanallavankottai.	4,626	106,408	111,034	..	..	..	..	..	139,783		(j) 2,151	141,934	141,934	4,626	248,342	252,968
Adirámpatnam	111,353	57,140	168,493	18,503	..	..	..	18,503	127,778	2	(j) 3,777	131,557	150,060	129,856	188,697	318,553
Kattumavadi	61,637	..	61,637	127,210	..	..	..	127,210	..	..	..	..	127,210	188,847	..	188,847
Total ..	587,177	752,066	1,339,243	148,796	..	..	60	148,856	962,392	39	8,528	970,959	1,119,815	736,890	1,722,168	2,459,058
Tinnevelly Sub-division.																
Theethandathanam ..	..	48,173	48,173	..	..	..	..	..	53,339	..	..	53,339	53,339	..	101,512	101,512
Vattanam	78	8,581	8,659	1,573	..	..	..	1,573	92,436	..	..	92,436	94,009	(k) 2,416	(l) 100,252	102,668
Manakkudi	..	65,207	65,207	13,821	..	..	..	13,821	..	..	..	..	13,821	(m) 13,871	(n) 65,157	79,028
Morekolam	160	46,905	47,065	783	..	..	..	783	38,061	..	..	38,061	38,844	(o) 2,043	(p) 83,866	85,909
Muthuragunadapatnam ..	4,093	48,584	52,677	..	..	..	(w) 800	800	69,870	4	..	69,874	70,674	4,893	118,458	123,351
Vaippar	28,189	..	28,189	..	..	..	..	..	..	..	..	..	..	28,189	..	28,189
Arasadi	..	183,975	183,975	..	..	..	..	..	141,944	..	..	141,944	141,944	..	325,919	325,919
Tuticorin	232	109,795	110,027	5,870	..	..	..	5,870	141,499	..	..	141,499	147,369	6,102	251,294	257,396
Levingepuram	..	178,780	178,780	..	..	..	..	..	291,640	23	(x) 494	292,157	292,157	..	470,937	470,937
Sevandakolam	266,517	314,974	581,491	84,736	..	..	..	84,736	345,416	..	..	345,416	430,152	351,253	660,390	1,011,643
Káyalpatnam . ..	..	131,874	131,874	..	..	..	..	..	165,898	17	..	165,915	165,915	..	297,789	297,789
Arumuganeri	48	152,877	152,925	..	..	..	..	..	201,938	..	(y) 2,412	204,350	204,350	(q) 2,828	(r)354,447	357,275
Keranur	..	204,418	204,418	..	..	..	..	..	..	..	..	..	..	..	204,418	204,418
Kulasékarapatnam ..	33	35,084	35,117	..	..	..	..	..	5,255	..	(z) 1,977	7,232	7,232	(s) 163	(t) 42,186	42,349
Kuttanguli..	1,471	23,611	25,082	..	..	..	..	..	8,375	..	..	8,375	8,375	(u) 2,017	(v) 31,440	33,457
Total ..	300,821	1,552,838	1,853,659	106,733	..	..	800	107,583	1,555,671	44	4,883	1,560,598	1,668,181	413,775	3,108,065	3,521,840
Total of the East Coast ..	5,243,959	8,824,375	14,068,334	3,171,031	1,440	45	104,044	3,276,560	6,333,872	188	181,324	6,515,384	9,791,944	8,687,391	15,259,593	23,946,984

(a) Includes 100 maunds purchased from the Excise licensees for fish-curing purposes.
(b) Excludes 100 maunds purchased from the Excise licensees for fish-curing purposes.
(c) Includes 413 do. do. do.
(d) Excludes 413 do. do. do.
(e) Includes 344 do. do. do.
(f) Excludes 344 do. do. do.
(g) Quantity the duty on which was subsequently refunded.
(h) Includes 99,510 maunds of Védáranniyam salt stored at Negapatam.
(i) Includes 2,400 maunds remnant heap restored.
(j) Remnant heap restored.
(k) Includes 765 maunds purchased from the Excise licensees for fish-curing purposes.
(l) Excludes 765 maunds purchased from the Excise licensees for fish-curing purposes.
(m) Includes 50 do. do. do.
(n) Excludes 50 do. do. do.
(o) Includes 1,100 do. do. do.
(p) Excludes 1,100 do. do. do.
(q) Includes 2,780 do. do. do.
(r) Excludes 2,780 do. do. do.
(s) Includes 130 do. do. do.
(t) Excludes 130 do. do. do.
(u) Includes 546 do. do. do.
(v) Excludes 546 do. do. do.
(w) Received from Vaippar (which has been closed) for fish-curing purposes.
(x) Quantity on which cess was paid for export to the Straits Settlements, but which was not removed, and the cess on which was refunded.
(y) Includes 2,400 maunds restored remnants and 12 maunds the duty on which was refunded.
(z) Restored remnants.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Expended during the year.												Total expended, Government and Excise.	Balance in hand including the wastage to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
East Coast—*cont.*																
Negapatam Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Cuddalore	..	204	..	..	..	13	217	102,830	..	..	7,442	110,272	110,489	62	59,424	59,486
Manambadi	..	..	..	..	..	..	..	26,578	..	..	1,492	28,070	28,070	..	7,366	7,366
Tranquebar	..	425	..	..	..	..	425	36,136	..	..	2,847	38,983	39,408	5	67,154	67,159
Neidavasal	..	345	..	..	..	..	345	130,577	..	(c) 1,480	6,899	138,956	139,301	23	100,209	100,232
Negapatam	440	189	10,800	..	(a) 34,848	692	46,969	224,296	..	(d)11,657	34,428	270,381	317,350	210,035	233,419	443,454
Védáranniyam	440	504	..	..	(al) 16,096	713	17,753	49,070	..	(c) 900	3,229	53,199	70,952	137,727	177,696	315,423
Thambikkanallavankottai.	..	622	..	..	(b) 11	392	1,025	81,379	..	(e) 4,159	10,991	96,529	97,554	3,601	151,813	155,414
Adirámpatnam	240	2,306	..	..	..	1,190	3,736	78,727	..	(f)10,499	11,887	101,113	104,849	126,120	87,584	213,704
Kattumavadi	70,330	215	..	..	..	4,044	74,589	..	..	..	..	..	74,589	114,258	..	114,258
Total ..	71,450	4,810	10,800	..	50,955	7,044	145,059	729,593	..	28,695	79,215	837,503	982,562	591,831	884,665	1,476,496
Tinnevelly Sub-division.																
Theethandathanam ..	..	..	..	..	..	..	..	25,420	..	(c) 34	1,613	27,067	27,067	..	74,445	74,445
Vattanam	..	652	..	..	..	11	663	77,536	..	..	1,441	78,977	79,640	1,753	21,275	23,028
Manakkudi	..	..	..	..	..	..	..	21,598	..	..	2,987	24,585	24,585	13,871	40,572	54,443
Morekolam	50	1,583	..	..	..	19	1,652	39,404	..	..	2,242	41,646	43,298	391	42,220	42,611
Muthuragunadapatnam ..	..	806	..	..	..	57	863	62,668	..	(c) 416	4,414	67,498	68,361	4,030	50,960	54,990
Vaippár	15,316	1,166	..	..	(g) 4,588	4,643	25,713	..	..	..	..	..	25,713	2,476	..	2,476
Arasadi	..	..	..	..	..	..	..	101,131	7,200	..	5,060	113,391	113,391	..	212,528	212,528
Tuticorin	..	..	..	2,364	..	232	2,596	69,228	13,046	..	5,486	87,760	90,356	3,506	163,534	167,040
Levingepuram	..	..	..	..	..	..	..	174,586	74,382	..	8,312	257,280	257,280	..	213,657	213,657
Sevandakolam	..	..	..	131,134	..	12,349	143,483	208,699	85,372	..	15,195	309,266	452,749	207,770	351,124	558,894
Káyalpatnam	..	..	..	..	..	..	..	251,052	..	(c) 978	7,704	259,734	259,734	..	38,055	38,055
Arumuganeri	..	626	..	..	..	..	626	188,804	..	(h) 5,622	7,166	201,592	202,218	2,202	152,855	155,057
Keranur	..	..	..	..	..	..	..	58,220	..	..	1,297	59,517	59,517	..	144,901	144,901
Kulasékarapatnam ..	..	162	..	..	..	..	162	8,208	..	(i) 1,977	430	10,615	10,777	1	31,571	31,572
Kuttanguli	..	1,533	..	..	..	..	1,533	10,160	..	..	865	11,025	12,558	484	20,415	20,899
Total ..	15,366	6,528	..	133,498	4,588	17,311	177,291	1,296,714	180,000	9,027	64,212	1,549,953	1,727,244	236,484	1,558,112	1,794,596
Total of the East Coast ..	1,155,766	40,966	53,645	134,938	385,828	115,600	1,886,743	5,736,557	205,262	654,015	282,919	6,877,753	8,764,496	6,800,648	8,381,840	15,182,488

(a) Unsaleable Government salt destroyed under G.O., Mis. No. 3950, Revenue, dated 2nd October 1896.
(al) Old spontaneous salt destroyed under G.O., Mis. No. 2423, Revenue, dated 22nd June 1896.
(b) Quantity stolen from the Muttupet fish-curing yard and written off the accounts.
(c) Unsaleable salt destroyed under section 29 of the Salt Act.
(d) Includes 2,400 maunds restored remnant and 9,257 maunds destroyed under the five years' rule.
(e) Includes 2,151 maunds restored remnant and 2,008 maunds destroyed under the five years' rule.
(f) Includes 3,777 maunds restored remnant and 6,722 maunds destroyed under section 29 of the Salt Act.
(g) Includes 3,788 maunds destroyed and 800 maunds sent to Muthuraghunadapatnam (the Vaippár factory has been closed).
(h) Includes 2,400 maunds restored remnants 2,680 maunds destroyed under section 29 of the Salt Act, and 542 maunds destroyed at the licensees' request as the salt was unsaleable.
(i) Restored remnants.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Govern-ment.	Excise.	Total.	Received from the licensees.	From other sub-division.	Gain by weigh-ment.	Miscel-laneous.	Total.	Received from licensees.	Gain by weigh-ment.	Miscel-laneous.	Total.	Grand total, Govern-ment and Excise.	Govern-ment.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
WEST COAST.																
Calicut Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calicut—																
Udipi (Old Coondapoor).	1,418	..	1,418	..	18,000	39	..	18,039	..	..	..	..	18,039	19,457	..	19,457
Mangalore	11,217	..	11,217	..	12,000	43	..	12,043	..	..	..	..	12,043	23,260	..	23,260
Tellicherry	41,545	..	41,545	..	24,992	156	..	25,148	..	..	..	..	25,148	66,693	..	66,693
Calicut	10,718	..	10,718	..	30,574	..	..	30,574	..	..	..	..	30,574	41,292	..	41,292
Beypore .. .. / Ponnáni	51,941	..	51,941	..	52,890	10	..	52,900	..	..	..	..	52,900	104,841	..	104,841
Total of West Coast ..	116,839	..	116,839	..	(a) 138,456	248	..	138,704	..	..	..	..	138,704	255,543	..	255,543
Total of the Presidency	5,360,798	8,824,375	14,185,173	3,171,031	139,896	293	104,044	3,415,264	6,333,872	188	181,324	6,515,384	9,930,648	8,942,934	15,259,593	24,202,527
Imports—																
Duty paid	..	..	..	..	..	..	..	..	..	..	..	..	1,128,242	..	..	1,128,242
Duty bearing	..	..	..	..	..	..	..	..	..	..	..	..	3,698	..	..	3,698
Grand Total ..	5,360,798	8,824,375	14,185,173	3,171,031	139,896	293	104,044	3,415,264	6,333,872	188	181,324	6,515,384	11,062,588	8,942,934	15,259,593	25,334,467

(a) Is made up of 20,802 maunds transported in 1895-96 but received into store only in 1896-97 and 117,654 maunds transported and received into store in 1896-97.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1896-97—*cont.*

Factory or depôt.	Expended during the year.													Balance in hand including the wastage to be written off.		
	Government.							Excise.								
	Home and inland consump-tion.	Fish-curing.	Sold to French Govern-ment.	Sent to other sub-divi-sions.	Miscel-laneous.	Wastage written off.	Total.	Home and inland consump-tion.	Export by sea.	Miscel-laneous.	Wastage written off.	Total.	Total expended, Govern-ment and Excise.	Govern-ment.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
WEST COAST—*cont.*																
Calicut Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Calicut—																
Udipi (Old Coondapoor).	..	5,417	..	..	..	9	5,426	..	..	..	..	..	5,426	14,031	..	14,031
Mangalore	..	6,306	..	..	..	138	6,444	..	..	..	..	..	6,444	16,816	..	16,816
Tellicherry	..	21,463	1,350	..	10	685	23,508	..	..	..	..	..	23,508	43,185	..	43,185
Calicut	..	16,551	..	..	2	32	16,585	..	..	..	..	..	16,585	24,707	..	24,707
Beypore .. .. / Ponnáni	..	58,320	..	..	..	859	59,179	..	..	..	..	..	59,179	45,662	..	45,662
Total of West Coast ..	..	108,057	1,350	..	(a) 12	1,723	111,142	..	..	..	..	..	111,142	144,401	..	144,401
Total of the Presidency	1,155,766	149,023	54,995	134,938	385,828	117,323	1,997,885	5,735,557	205,262	654,015	282,919	6,877,753	8,875,638	6,945,049	8,381,840	15,326,889
Imports—																
Duty paid	..	..	..	..	..	..	..	..	..	..	..	..	1,128,242	..	..	..
Duty bearing	..	..	..	..	..	..	..	..	..	..	..	..	3,698	..	..	..
Grand Total ..	1,155,766	149,023	54,995	134,938	385,840	117,323	1,997,885	5,735,557	205,262	654,015	282,919	6,877,753	10,007,578	6,945,049	8,381,840	15,326,889

(a) Quantity lost in transit, the value of which has been recovered.

APPENDIX H.

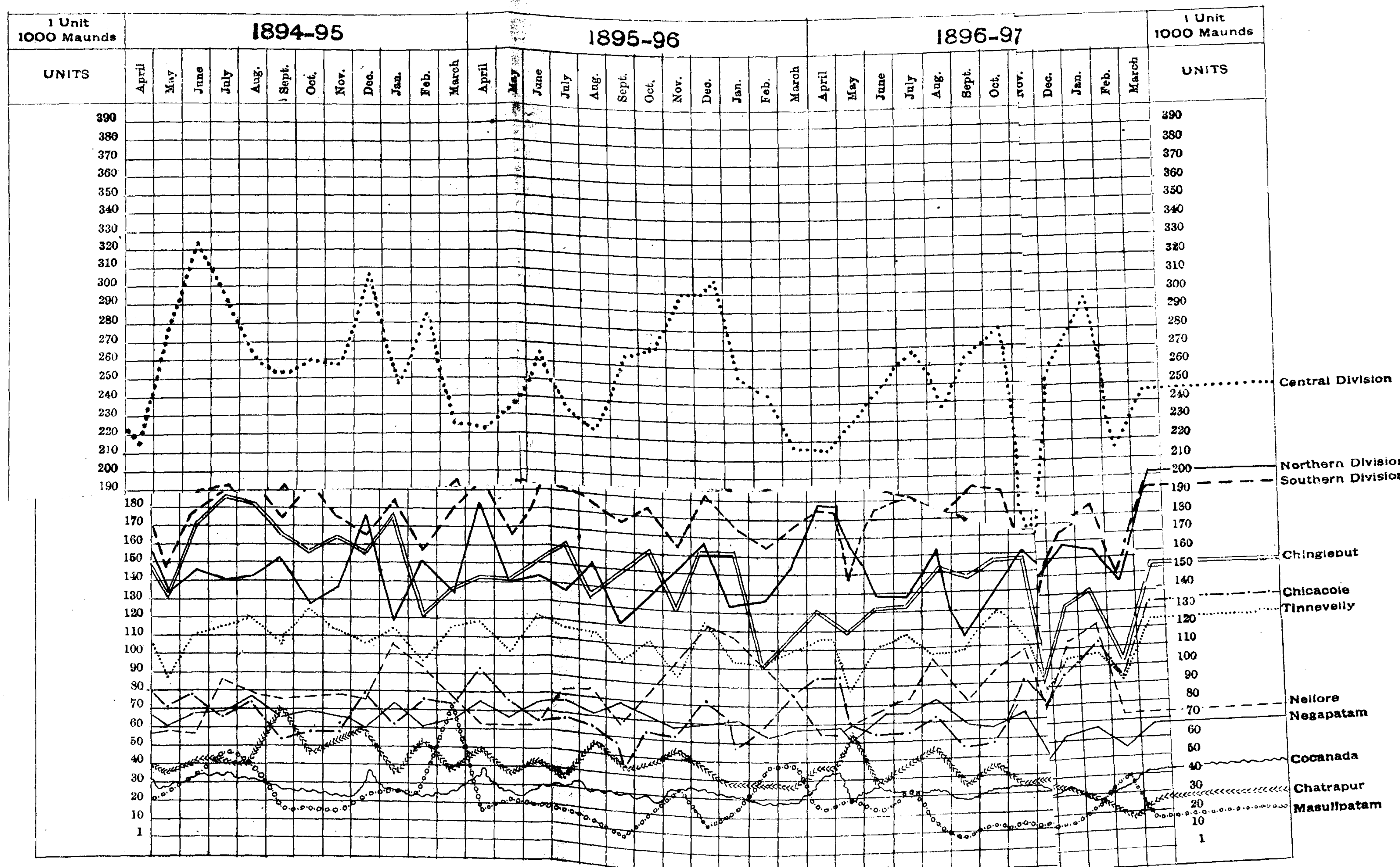
STATEMENT showing Duty-paid and Duty-bearing salt imported by sea and cleared in the Madras Presidency in 1896–97.

Sub-division.	Port or District of import.	As per manifests from: Bombay.	North Canara.	Goa.	Total as per manifests.	Wastage discovered: Quantity.	Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8	9
	Duty-paid imports (by sea).							
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chingleput.	Madras	183	..	..	183	..	..	183
Calicut ..	Baindur (South Canara district).	..	8,400	..	8,400	79	·94	8,321
	Coondapoor do. ..	25,708	7,179	..	32,887	363	1·10	32,524
	Bárkúr do. ..	31,268	17,531	..	48,799	474	·97	48,325
	Malpe do. ..	8,903	2,344	..	11,247	111	·98	11,136
	Mangalore do. ..	165,130	..	..	165,130	4,037	2·44	161,093
	Mulki do. ..	6,806	..	..	6,806	51	·74	6,755
	Cannanore (Malabar district). ..	6,420	49,796	..	56,216	1,688	3·00	54,528
	Tellicherry do. ..	1,440	56,493	..	57,933	1,113	1·92	56,820
	Badagara do. ..	..	21,424	..	21,424	364	1·70	21,060
	Quilandi do. ..	..	2,064	..	2,064	6	·284	2,058
	Calicut do. ..	5,225	503,364	..	508,589	8,613	1·69	499,976
	Beypore do. ..	4,440	4,898	..	9,338	170	1·82	9,168
	Ponnáni do. ..	52,673	167,173	..	219,846	7,442	3·38	212,404
	Cochin do. ..	1,022	2,952	..	3,974	83	1·82	3,891
	Total ..	309,035	843,618	..	1,152,653	24,594	2·1	1,128,059
	Total, Duty-paid ..	309,218	843,618	..	1,152,836	24,594	2·1	1,128,242
	Duty-bearing imports (by sea).							
Chicacole ..	Vizagapatam	..	..	..	..	..	..	7
Chingleput ..	Madras	..	..	..	..	..	..	1,963
Tinnevelly ..	Tuticorin	..	..	..	..	..	..	7
Calicut ..	Mangalore	..	..	..	..	..	..	1,538
	Malpe	..	..	..	..	..	..	2
	Bárkúr	..	..	..	..	..	..	8
	Coondapoor	..	..	..	..	..	..	3
	Calicut	..	..	..	..	..	..	6
	Cochin	..	..	..	..	..	..	16
	Cannanore and Tellicherry ..	..	..	..	..	..	..	2
	Marmagoa to Cochin	..	..	..	..	..	..	144
	Total ..	..	..	..	..	..	..	3,696
	Duty-bearing (by land).							
Negapatam ..	....	..	..	..	..	..	..	2
	Grand Total ..	..	..	..	..	..	..	*1,131,940

* The whole quantity received was spent during the year.

Diagram of Sales for each Sub-division for the past three years shewing Total Sales in charges of Deputy and Assistant Commissioners.

Northern, Central & Southern Divisions.



Chatrapur
Chicacole
Cocanada
Masulipatam
Nellore
Chingleput
Negapatam
Tinnevelly
Northern Division
Central Division
Southern Division

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Zinco.,-Survey Office, Madras.
1897

APPENDIX I.

STATEMENT showing the particulars of ordinary Wastage of Salt and of the Excess of Salt foundin the Heaps sold in the Madras Presidency in the year 1896–97.

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or –.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chatrapur Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Ganjám	140	1895–96 ..	95	224,297	12,150	8·65	3·08	5·42	..	..	..	..	224,297	— 12,150	5·42	..	..
		1896–97 ..	45	107,928	5,219	8·00	2·42	4·84	..	..	..	..	107,928	— 5,219	4·84	..	..
Government	140	..	140	332,225	17,369	..	..	5·23	..	..	..	..	332,225	— 17,369	5·23	3,256 11 0	46,679 3 0
Surlá	55	1895–96 ..	44	101,712	6,060	10·00	3·92	5·96	..	..	.	..	101,712	— 6,060	5·96	..	..
		1896–97 ..	11	25,464	928	5·58	2·08	3·64	..	..	..	..	25,464	— 928	3·64	..	..
Excise..	55	..	55	127,176	6,988	..	..	5·49	..	..	..	..	127,176	— 6,988	5·49	..	17,470 0 0
	15	1894–95 ..	13	28,697	3,345	14·60	7·96	11·66	..	..	..	..	28,697	— 3,345	11·66	..	..
		1895–96 ..	2	1,392	84	6·16	5·21	6·03	...	..	..	..	1,392	— 84	6·03	..	..
Government	15	..	15	30,089	3,429	..	..	11·40	..	..	..	..	30,089	— 3,429	11·40	642 15 0	9,215 7 0
Total ..	70	..	70	157,265	10,417	..	..	6·62	..	..	..	..	157,265	— 10,417	6·62	642 15 0	26,685 7 0
Total .. { Excise ..	55	..	55	127,176	6,988	..	..	5·49	..	..	..	..	127,176	— 6,988	5·49	..	17,470 0 0
Government.	155	..	155	362,314	20,798	..	..	5·74	..	..	..	..	362,314	— 20,798	5·74	3,899 10 0	55,894 10 0
Grand Total ..	210	..	210	489,490	27,786	..	..	5·68	..	..	..	..	489,490	— 27,786	5·68	3,899 10 0	73,364 10 0
Chicacole Sub-Division.																	
Naupada	139	1887–88 ..	1	2,400	332	13·83	13·83	13·83	..	..	..	..	2,400	— 332	13·83	..	..
		1888–89 ..	21	49,301	7,743	24·42	10·30	15·71	..	..	..	..	49,301	— 7,743	15·71	..	..
		1889–90 ..	21	48,920	7,642	20·58	11·00	15·62	..	..	..	..	48,920	— 7,642	15·62	..	..
		1890–91 ..	2	4,800	568	14·25	9·42	11·83	..	..	..	..	4,800	— 568	11·83	..	..
		1891–92 ..	4	9,264	1,464	19·50	13·30	15·80	..	..	..	..	9,264	— 1,464	15·80	..	..
		1895–96 ..	58	136,267	7,952	10·08	2·83	5·84	..	..	..	..	136,267	— 7,952	5·84	..	..
		1896–97 ..	32	74,098	2,136	6·60	0·33	2·88	..	..	..	..	74,098	— 2,136	2·88	..	..
Excise	139	..	139	325,050	27,837	..	..	8·56	..	..	..	..	325,050	— 27,837	8·56	..	69,592 8 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Naupada—*cont.*	74	1884-85 ..	20	48,000	9,732	23·60	16·58	20·27	..	..	..	..	48,000	— 9,732	20·27	..	..
		1885-86 ..	53	127,200	23,290	26·00	13·33	18·31	..	..	..	..	127,200	— 23,290	18·31	..	..
		1896-97 ..	1	2,400	16	0·67	0·67	0·67	..	..	..	..	2,400	— 16	0·67	..	..
Government	74	..	74	177,600	33,038	..	..	18·60	..	..	..	..	177,600	— 33,038	18·60	6,194 10 0	88,789 10 0
Total ..	213	..	213	502,650	60,875	..	..	12·11	..	..	..	..	502,650	— 60,875	12·11	6,194 10 0	1,58,382 2 0
Calingapatam	169	1891-92 ..	2	2,400	238	10·60	9·16	9·92	..	..	..	..	2,400	— 238	9·92	..	..
		1892-93 ..	2	2,018	66	4·25	1·83	3·27	..	..	..	..	2,018	— 66	3·27	..	..
		1894-95 ..	11	13,200	784	10·60	2·16	5·94	..	..	..	..	13,200	— 784	5·94	..	..
		1895-96 ..	70	83,832	5,354	11·60	3·08	6·39	..	..	..	..	83,832	— 5,354	6·39	..	..
		1896-97 ..	84	100,225	3,774	6·50	4·17	3·77	..	..	..	..	100,225	— 3,774	3·77	..	..
Excise	169	..	169	201,675	10,216	..	..	5·07	..	..	..	..	201,675	— 10,216	5·07	..	25,540 0 0
	6	1890-91 ..	1	2,400	159	6·62	6·62	6·62	..	..	..	..	2,400	— 159	6·62	..	..
		1891-92 ..	1	2,400	152	6·33	6·33	6·33	..	..	..	..	2,400	— 152	6·33	..	..
		1895-96 ..	4	1,337	63	16·60	3·83	4·71	..	..	..	..	1,337	— 63	4·71	..	..
Government	6	..	6	6,137	374	..	..	6·09	..	..	..	..	6,137	— 374	6·09	70 2 0	1,005 2 0
Total ..	175	..	175	207,812	10,590	..	..	5·10	..	..	..	..	207,812	— 10,590	5·10	70 2 0	26,545 2 0
Kónada	209	1894-95 ..	14	16,097	1,229	11·41	4·83	7·63	..	..	..	..	16,097	— 1,229	7·63	..	..
		1895-96 ..	60	71,955	3,513	9·30	0·08	4·88	..	..	..	..	71,955	— 3,513	4·88	..	..
		1896-97 ..	135	158,555	5,776	8·33	0·08	3·64	..	..	..	..	158,555	— 5,776	3·64	..	..
Excise	209	..	209	246,607	10,518	..	..	4·64	..	..	..	..	246,607	— 10,518	4·64	..	26,295 0 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Karasa	97	1889-90 ..	1	2,400	73	3·04	3·04	3·04	..	..	..	..	2,400	— 73	3·04	..	..
		1890-91 ..	1	2,400	211	8·79	8·79	8·79	..	..	..	..	2,400	— 211	8·79	..	..
		1891-92 ..	1	2,400	289	12·04	12·04	12·04	..	..	..	..	2,400	— 289	12·04	..	..
		1892-93 ..	6	12,587	1,429	20·41	6·79	11·35	..	..	..	..	12,587	— 1,429	11·35	..	..
		1893-94 ..	2	4,800	264	6·87	4·12	5·50	..	..	..	..	4,800	— 264	5·50	..	..
		1894-95 ..	14	33,000	2,032	9·25	3·83	6·16	..	..	..	..	33,000	— 2,032	6·16	..	..
		1895-96 ..	14	33,000	1,535	8·79	2·41	4·65	..	..	..	..	33,000	— 1,535	4·65	..	..
		1896-97 ..	58	135,600	4,639	6·08	0·70	3·42	..	..	..	..	135,600	— 4,639	3·42	..	..
Excise	97	..	97	226,187	10,472	..	..	4·63	..	..	..	..	226,187	— 10,472	4·63	..	26,180 0 0
	57	1885-86 ..	6	14,400	2,889	24·58	16·83	20·06	..	..	..	..	14,400	— 2,889	20·06	..	..
		1890-91 ..	6	12,298	1,721	21·47	12·37	13·99	..	..	..	..	12,298	— 1,721	13·99	..	..
		1891-92 ..	2	4,800	583	13·12	11·17	12·15	..	..	..	..	4,800	— 583	12·15	..	..
		1892-93 ..	1	388	104	26·80	26·80	26·80	..	..	..	..	388	— 104	26·80	..	..
		1894-95 ..	6	13,137	959	9·23	6·37	7·30	..	..	..	..	13,137	— 959	7·30	..	..
		1895-96 ..	32	70,071	4,655	18·18	3·79	6·64	..	..	..	..	70,071	— 4,655	6·64	..	..
		1896-97 ..	4	8,668	253	4·76	1·08	2·92	..	..	..	..	8,668	— 253	2·92	..	..
Government	57	..	57	123,762	11,164	..	..	9·02	..	..	..	..	123,762	— 11,164	9·02	2,093 4 0	30,003 4 0
Total	154	..	154	349,949	21,636	..	..	6·18	..	..	..	..	349,949	— 21,636	6·18	2,093 4 0	56,183 4 0
Polavaram	14	1895-96 ..	8	18,000	897	6·79	3·60	4·98	..	..	..	..	18,000	— 897	4·98	..	..
		1896-97 ..	4	9,454	130	3·04	0·54	1·38	1	2,400	5	0·21	11,854	— 125	1·05	..	..
Government ..	14	..	12	27,454	1,027	..	..	3·74	1	2,400	5	0·21	29,854	— 1,022	3·42	191 10 0	2,746 10 0
Total { Excise ..	614	..	614	999,519	59,043	..	..	5·91	..	..	..	..	999,519	— 59,043	5·91	..	1,47,607 8 0
Total { Government..	151	..	149	334,953	45,603	..	..	13·61	1	2,400	5	6·21	337,353	— 45,698	13·52	8,549 10 0	1,22,544 10 0
Grand Total ..	* 765	..	763	1,334,472	104,646	..	..	7·84	1	2,400	5	0·21	1,336,872	— 104,641	7·83	8,549 10 0	2,70,152 2 0

* In one heap the outturn was equal to the stored contents.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cocanada Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Penugudura	136	1891–92 ..	1	2,400	160	6·67	6·67	6·67	..	..	..	..	2,400	— 160	6·67	..	..
		1893–94 ..	3	4,780	380	8·71	7·33	7·95	..	..	..	..	4,780	— 380	7·95	..	..
		1894–95 ..	7	14,417	1,281	12·12	5·83	8·89	..	..	..	..	14,417	— 1,281	8·89	..	..
		1895–96 ..	94	210,409	12,701	10·87	0·83	6·04	1	2,400	20	0·83	212,809	— 12,681	5·96	..	..
		1896–97 ..	30	54,725	1,290	6·07	0·33	2·36	..	..	..	..	54,725	— 1,290	2·36	..	..
Excise	136	..	135	286,731	15,812	..	..	5·51	1	2,400	20	0·83	289,131	— 15,792	5·46	..	39,480 0 0
	13	1890–91 ..	4	9,600	1,296	14·33	12·83	13·50	..	..	..	..	9,600	— 1,296	13·50	..	..
		1891–92 ..	3	7,200	870	13·08	10·25	12·08	..	..	..	..	7,200	— 870	12·08	..	..
		1895–96 ..	5	5,830	426	13·33	6·06	7·31	..	..	..	..	5,830	— 426	7·31	..	..
		1896–97 ..	..	..	..	..	..	..	1	86	6	6·98	86	+ 6	6·98	..	..
Government	13	..	12	22,630	2,592	..	..	11·45	1	86	6	6·98	22,716	— 2,586	11·38	484 14 0	6,949 14 0
Total ..	149	..	147	309,361	18,404	..	..	5·95	2	2,486	26	1·05	311,847	— 18,378	5·89	484 14 0	46,429 14 0
Mogalturru	117	1889–90 ..	1	2,400	216	9·00	9·00	9·00	..	..	..	..	2,400	— 216	9·00	..	..
		1893–94 ..	17	20,336	1,056	9·16	2·99	5·19	..	..	..	..	20,336	— 1,056	5·19	..	..
		1894–95 ..	3	2,848	204	8·70	5·08	7·16	..	..	..	..	2,848	— 204	7·16	..	..
		1895–96 ..	25	30,000	1,364	7·67	1·50	4·55	..	..	..	..	30,000	— 1,364	4·55	..	..
		1896–97 ..	70	84,000	2,168	6·83	0·50	2·58	..	..	..	..	84,000	— 2,168	2·58	..	..
Excise	117	..	116	139,584	5,008	..	..	3·59	..	..	..	..	139,584	— 5,008	3·59	..	12,520 0 0
Government	1	1895–96 ..	1	475	22	4·63	4·63	4·63	..	..	..	..	475	— 22	4·63	4 2 0	59 2 0
Total ..	118	..	117	140,059	5,030	..	..	3·59	..	..	..	..	140,059	— 5,030	3·59	4 2 0	12,579 2 0
Total .. { Excise ..	253	..	251	426,315	20,820	..	..	4·88	1	2,400	20	0·83	428,715	— 20,800	4·85	..	52,000 0 0
{ Government ..	14	..	13	23,105	2,614	..	..	11·31	1	86	6	6·98	23,191	— 2,608	11·25	489 0 0	7,009 0 0
Grand Total ..	*267	..	264	449,420	23,434	..	..	5·21	2	2,486	26	1·05	451,906	— 23,408	5·18	489 0 0	59,009 0 0

* In one heap the outturn was equal to the stored contents.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Masulipatam Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Manginapudi	135	1893–94 ..	63	74,886	8,463	16·30	6·58	11·30	..	..	..	..	74,886	— 8,463	11·30	..	..
		1894–95 ..	13	15,600	1,188	10·60	4·83	7·62	..	..	..	..	15,600	— 1,188	7·62	..	..
		1895–96 ..	59	76,997	4,911	20·61	2·10	6·38	..	..	..	..	76,997	— 4,911	6·38	..	..
Excise	135	..	135	167,483	14,562	..	..	8·69	..	..	..	..	167,483	— 14,562	8·69	..	36,405 0 0
	32	1889–90 ..	5	5,838	810	19·50	11·00	13·87	..	..	..	..	5,838	— 810	13·87	..	..
		1895–96 ..	13	26,163	1,331	10·60	2·90	5·09	..	..	..	..	26,163	— 1,331	5·09	..	..
		1896–97 ..	14	32,838	602	2·70	1·30	1·83	..	..	..	..	32,838	— 602	1·83	..	..
Government	32	..	32	64,839	2,743	..	..	4·23	..	..	..	..	64,839	— 2,743	4·23	514 5 0	7,371 13 0
Total ..	[illegible]7	..	167	232,322	17,305	..	..	7·45	..	..	..	..	232,322	— 17,305	7·45	514 5 0	43,776 13 0
Nizampatam	54	1890–91 ..	1	1,200	192	16·00	16·00	16·00	..	..	..	..	1,200	— 192	16·00	..	..
		1891–92 ..	1	1,200	122	10·17	10·17	10·17	..	..	..	..	1,200	— 122	10·17	..	..
		1893–94 ..	1	1,216	22	1·81	1·81	1·81	..	..	..	..	1,216	— 22	1·81	..	..
		1894–95 ..	1	1,200	86	7·17	7·17	7·17	..	..	..	..	1,200	— 86	7·17	..	..
		1895–96 ..	48	55,536	3,158	13·30	1·60	5·69	..	..	..	..	55,536	— 3,158	5·69	..	..
		1896–97 ..	2	2,400	64	2·80	2·50	2·67	..	..	..	..	2,400	— 64	2·67	..	..
Excise	54	..	54	62,752	3,644	..	..	5·81	..	..	..	..	62,752	— 3,644	5·81	..	9,110 0 0
Total { Excise ..	189	..	189	230,235	18,206	..	..	7·91	..	..	..	..	230,235	— 18,206	7·91	..	45,515 0 0
{ Government.	32	..	32	64,839	2,743	..	..	4·23	..	..	..	..	64,839	— 2,743	4·23	514 5 0	7,371 13 0
Grand Total ..	221	..	221	295,074	20,949	..	..	7·10	..	..	..	..	295,074	— 20,949	7·10	514 5 0	52,886 13 0
Nellore Sub-Division.																	
Kanuparti	22	1891–92 ..	2	4,800	478	14·41	5·50	9·96	..	..	..	..	4,800	— 478	9·96	..	..
		1892–93 ..	2	4,800	604	14·83	10·83	12·58	..	..	..	..	4,800	— 604	12·58	..	..
		1893–94 ..	2	4,664	664	15·01	13·50	14·24	..	..	..	..	4,664	— 664	14·24	..	..
		1895–96 ..	5	7,454	425	6·08	5·16	5·70	..	..	..	..	7,454	— 425	5·70	..	..
		1896–97 ..	11	17,718	553	17·13	0·07	3·12	..	..	..	..	17,718	— 553	3·12	..	..
Excise	22	..	22	39,436	2,724	..	..	6·91	..	..	..	..	39,436	— 2,724	6·91	..	6,810 0 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Kanuparti—*cont.*	131	1893–94 ..	3	4,936	530	14·70	8·60	10·74	..	..	..	..	4,936	— 530	10·74	..	..
		1894–95 ..	16	38,985	2,847	13·56	5·16	7·30	..	..	..	..	38,985	— 2,847	7·30	..	..
		1895–96 ..	69	220,732	11,808	9·38	1·60	5·35	..	..	..	..	220,732	— 11,808	5·35	..	..
		1896–97 ..	43	140,182	3,858	5·25	0·08	2·75	..	..	..	..	140,182	— 3,858	2·75	..	..
Government	131	..	131	404,835	19,043	..	..	4·70	..	..	..	..	404,835	— 19,043	4·70	3,570 9 0	51,178 1 0
Total ..	153	..	153	444,271	21,767	..	..	4·90	..	..	..	..	444,271	— 21,767	4·90	3,570 9 0	57,988 1 0
Pakala	68	1891–92 ..	1	2,400	258	10·75	10·75	10·75	..	..	..	..	2,400	— 258	10·75	..	..
		1892–93 ..	20	48,000	6,800	19·16	8·08	14·17	..	..	..	..	48,000	— 6,800	14·17	..	..
		1893–94 ..	4	7,374	798	12·25	9·25	10·82	..	..	..	..	7,374	— 798	10·82	..	..
		1894–95 ..	6	12,533	494	9·57	1·16	3·94	..	..	..	..	12,533	— 494	3·94	..	..
		1895–96 ..	13	26,512	1,384	6·41	1·08	5·22	..	..	..	..	26,512	— 1,384	5·22	..	..
		1896–97 ..	22	52,800	824	3·50	0·09	1·56	1	2,400	2	0·08	55,200	— 822	1·49	..	..
Excise	68	..	66	149,619	10,558	..	..	7·06	1	2,400	2	0·08	152,019	— 10,556	6·94	..	26,390 0 0
Iskapalle	24	1891–92 ..	1	2,244	424	18·89	18·89	18·89	..	..	..	..	2,244	— 424	18·89	..	..
		1892–93 ..	4	9,600	1,090	16·14	9·25	11·35	..	..	..	..	9,600	— 1,090	11·35	..	..
		1894–95 ..	5	12,000	548	6·08	3·83	4·57	..	..	..	..	12,000	— 548	4·57	..	..
		1895–96 ..	14	33,382	1,737	8·96	0·50	5·20	..	..	..	..	33,382	— 1,737	5·20	..	..
Excise	24	..	24	57,226	3,799	..	..	6·64	..	..	..	..	57,226	— 3,799	6·64	..	9,497 8 0
Krishnapatnam ..	164	1891–92 ..	1	2,400	744	31·00	31·00	31·00	..	..	..	..	2,400	— 744	31·00	..	..
		1892–93 ..	1	2,400	272	11·33	11·33	11·33	..	..	..	..	2,400	— 272	11·33	..	..
		1893–94 ..	2	4,800	410	9·93	7·75	8·54	..	..	..	..	4,800	— 410	8·54	..	..
		1894–95 ..	33	77,753	6,584	15·10	2·95	8·47	..	..	..	..	77,753	— 6,584	8·47	..	..
		1895–96 ..	38	89,412	2,893	7·83	0·92	3·24	..	..	..	..	89,412	— 2,893	3·23	..	..
		1896–97 ..	84	197,144	3,373	16·41	0·16	1·71	4	9,600	38	0·40	206,744	— 3,335	1·61	..	..
Excise	164	..	159	373,909	14,276	..	..	3·82	4	9,600	38	0·40	383,509	— 14,238	3·71	..	35,595 0 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Krishnapatnam—*cont.*	39	1890–91 ..	4	9,600	1,130	16·83	4·58	11·77	..	..	..	..	9,600	— 1,130	11·77	..	..
		1892–93 ..	6	14,400	1,800	23·20	7·16	12·50	..	..	..	..	14,400	— 1,800	12·50	..	..
		1894–95 ..	15	18,000	1,438	12·00	4·91	7·99	..	..	..	..	18,000	— 1,438	7·99	..	..
		1895–96 ..	13	15,600	714	6·60	2·91	4·58	..	..	..	..	15,600	— 714	4·58	..	..
		1896–97 ..	1	555	14	2·52	2·52	2·52	..	..	..	..	555	— 14	2·52	..	..
Government ..	39	..	39	58,155	5,096	..	..	8·76	..	..	..	..	58,155	— 5,096	8·76	955 8 0	13,695 8 0
Total ..	203	..	198	432,964	19,372	..	..	4·47	4	9,600	38	0·40	441,664	19,334	4·38	955 8 0	49,290 8 0
Total { Excise ..	278	..	271	620,190	31,357	..	..	5·06	5	12,000	40	0·33	632,190	— 31,317	4·95	..	78,292 8 0
Total { Government.	170	..	170	462,990	24,139	..	..	5·21	..	..	..	..	462,990	— 24,139	5·21	4,526 1 0	64,873 9 0
Grand Total ..	* 448	..	441	1,083,180	55,496	..	..	5·12	5	12,000	40	0·33	1,095,180	— 55,456	5·06	4,526 1 0	1,43,166 1 0
Chingleput Sub-Division.																	
Tada	46	1893–94 ..	8	14,400	1,126	9·50	4·62	7·82	..	..	..	..	14,400	— 1,126	7·82	..	..
		1894–95 ..	18	26,224	1,056	5·30	2·15	4·03	..	..	..	..	26,224	— 1,056	4·03	..	..
		1895–96 ..	20	39,755	1,861	7·74	2·30	4·68	..	..	..	..	39,755	— 1,861	4·68	..	..
Excise	46	..	46	80,379	4,043	..	..	5·03	..	..	..	..	80,379	— 4,043	5·03	..	10,107 8 0
Vayalúr	154	1890–91 ..	43	113,044	17,084	23·96	10·16	15·11	..	..	..	..	113,044	— 17,084	15·11	..	..
		1891–92 ..	14	47,811	5,288	17·10	6·91	11·06	..	..	..	..	47,811	— 5,288	11·06	..	..
		1892–93 ..	42	125,912	21,220	31·33	5·28	16·85	..	..	..	..	125,912	— 21,220	16·85	..	..
		1893–94 ..	31	78,486	8,415	16·66	3·52	10·72	..	..	..	..	78,486	— 8,415	10·72	..	..
		1894–95 ..	20	57,600	4,223	12·75	3·88	7·33	..	..	..	..	57,600	— 4,223	7·33	..	..
		1895–96 ..	2	6,000	343	6·48	5·13	5·72	..	..	..	..	6,000	— 343	5·72	..	..
		1896–97 ..	2	2,115	19	1·58	0·56	0·90	..	..	..	..	2,115	— 19	0·90	..	..
Excise	154	..	154	430,968	56,592	..	..	13·13	..	..	..	..	430,968	— 56,592	13·13	..	1,41,480 0 0
Government ..	50	1895–96 ..	50	144,000	14,067	16·77	3·66	9·77	..	..	..	..	144,000	— 14,067	9·77	2,637 9 0	37,805 1 0
Total ..	204	..	204	574,968	70,659	..	..	12·29	..	..	..	..	574,968	— 70,659	12·29	2,637 9 0	1,79,285 1 0

* In two heaps the outturn was equal to the stored contents.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896-97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage: Maximum.	Minimum.	Average.	Heaps in which excess occurred: Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Ennore	320	1890-91 .	55	181,777	33,157	43·29	6·61	18·24	..	..	..	..	181,777	— 33,157	18·24	..	..
		1891-92 ..	17	56,334	9,628	25·27	9·50	17·09	..	..	..	..	56,334	— 9,628	17·09	..	..
		1892-93 ..	72	232,066	37,602	37·50	8·08	16·20	..	..	..	..	232,066	— 37,602	16·20	..	..
		1893-94 ..	50	163,477	20,741	25·83	4·88	12·69	..	..	..	..	163,477	— 20,741	12·69	..	..
		1894-95 ..	111	345,244	26,773	21·28	0·44	7·75	1	3,600	36	1·00	348,844	— 26,737	7·66	..	..
		1895-96 ..	11	25,856	1,249	7·60	0·57	4·83	..	..	..	..	25,856	— 1,249	4·83	..	..
		1896-97 ..	2	1,365	38	2·84	1·56	2·78	1	290	7	2·41	1,655	— 31	1·87	..	..
Excise	320	..	318	1,006,119	129,188	..	..	12·84	2	3,890	43	1·11	1,010,009	— 129,145	12·79	..	3,22,862 8 0
Madras Depôt	331	1895-96 ..	329	1,179,717	109,365	18·88	0·16	9·27	1	3,600	31	0·86	1,183,317	— 109,334	9·24	..	..
		1896-97 ..	1	800	12	1·50	1·50	1·50	..	..	..	..	800	— 12	1·50	..	..
Government	331	..	330	1,180,517	109,377	..	..	9·27	1	3,600	31	0·86	1,184,117	— 109,346	9·24	20,502 6 0	2,93,867 6 0
Covelong	235	1890-91 ..	38	115,159	18,706	22·12	12·83	16·24	..	..	..	..	115,159	— 18,706	16·24	..	..
		1891-92 ..	5	8,590	1,396	19·58	13·37	16·25	..	..	..	..	8,590	— 1,396	16·25	..	..
		1892-93 ..	32	82,262	11,235	25·04	8·52	13·66	..	..	..	..	82,262	— 11,235	13·66	..	..
		1893-94 ..	44	121,475	14,406	18·16	6·89	11·86	..	..	..	..	121,475	— 14,406	11·86	..	..
		1894-95 ..	85	208,010	16,776	13·83	4·52	8·06	..	..	..	..	208,010	— 16,776	8·06	..	..
		1895-96 ..	26	55,394	2,810	8·97	1·67	5·07	..	..	..	..	55,394	— 2,810	5·07	..	..
		1896-97 ..	5	9,600	220	3·25	1·25	2·29	..	..	..	..	9,600	— 220	2·29	..	..
Excise	235	..	235	600,490	65,549	..	..	10·92	..	..	..	..	600,490	— 65,549	10·92	..	1,63,872 8 0
Merkanam	271	1889-90 ..	12	27,172	4,074	21·57	10·50	14·99	..	..	..	..	27,172	— 4,074	14·99	..	..
		1890-91 ..	1	2,400	244	10·17	10·17	10·17	..	..	..	..	2,400	— 244	10·17	..	..
		1891-92 ..	6	12,270	826	15·08	3·20	6·73	..	..	..	..	12,270	— 826	6·73	..	..
		1892-93 ..	6	13,237	1,735	18·95	11·16	13·11	..	..	..	..	13,237	— 1,735	13·11	..	..
		1893-94 ..	22	46,068	5,305	18·12	5·91	11·52	..	..	..	..	46,068	— 5,305	11·52	..	..
		1894-95 ..	80	170,209	10,945	14·20	1·33	6·43	..	..	..	..	170,209	— 10,945	6·43	..	..
		1895-96 ..	85	186,165	7,753	7·92	1·33	4·16	..	..	..	..	186,165	— 7,753	4·16	..	..
		1896-97 ..	58	122,321	1,901	3·95	0·07	1·55	1	2,400	2	0·08	124,721	— 1,899	1·52	..	..
Excise	271	..	270	579,842	32,783	..	..	5·65	1	2,400	2	0·08	582,242	— 32,781	5·63	..	81,952 8 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896-97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage: Maximum.	Minimum.	Average.	Heaps in which excess occurred: Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Merkanam—*cont.* ..	36	1891-92 ..	20	48,000	5,600	15·75	7·25	11·67	..	..	..	..	48,000	— 5,600	11·67	..	..
		1892-93 ..	2	4,800	544	13·16	9·50	11·33	..	..	..	..	4,800	— 544	11·33	..	..
		1893-94 ..	3	7,200	644	9·16	8·58	8·94	..	..	..	..	7,200	— 644	8·94	..	..
		1895-96 ..	11	24,406	1,120	6·50	1·91	4·59	..	..	..	..	24,406	— 1,120	4·59	..	..
Government	36	..	36	84,406	7,908	..	..	9·37	..	..	..	..	84,406	— 7,908	9·37	1,482 12 0	21,252 12 0
Total ..	307	..	306	664,248	40,691	..	..	6·13	1	2,400	2	0·08	666,648	— 40,689	6·10	1,482 12 0	1,03,2[illegible]5 4 0
Total { Excise ..	1,026	..	1,023	2,697,798	288,155	..	..	10·68	3	6,290	45	0·72	2,704,088	— 288,110	10·65	..	7,20,275 0 0
Total { Government ..	417	..	416	1,408,923	131,352	..	..	9·32	1	3,600	31	0·86	1,412,523	— 131,321	9·30	24,622 11 0	3,52,925 3 0
Grand Total ..	1,443	..	1,439	4,106,721	419,507	..	..	10·22	4	9,890	76	0·77	4,116,611	— 419,431	10·19	24,622 11 0	10,73,200 3 0
Negapatam Sub-Division.																	
Cuddalore	106	1893-94 ..	1	1,200	286	23·83	23·83	23·83	..	..	..	..	1,200	— 286	23·83	..	..
		1894-95 ..	11	26,048	4,612	20·75	14·08	17·71	..	..	..	..	26,048	— 4,612	17·71	..	..
		1895-96 ..	26	48,091	3,031	17·45	3·70	6·30	..	..	..	..	48,091	— 3,031	6·30	..	..
		1896-97 ..	65	89,774	1,961	6·25	0·16	2·18	2	2,400	9	0·37	92,174	— 1,952	2·12	..	..
Excise	106	..	103	165,113	9,890	..	..	5·99	2	2,400	9	0·37	167,513	— 9,881	5·90	..	24,702 8 0
Government	1	1896-97 ..	In this heap the outturn was equal to the stored contents.														
Total ..	107	..	103	165,113	9,890	..	..	5·99	2	2,400	9	0·37	167,513	— 9,881	5·90	..	24,702 8 0
Tranquebar	146	1892-93 ..	5	6,000	1,643	38·66	18·00	27·38	..	..	..	..	6,000	— 1,643	27·38	..	..
		1893-94 ..	3	2,782	659	60·20	17·58	23·68	..	..	..	..	2,782	— 659	23·68	..	..
		1894-95 ..	29	33,283	3,734	21·83	6·16	11·22	..	..	..	..	33,283	— 3,734	11·22	..	..
		1895-96 ..	29	33,631	2,309	11·84	3·60	6·87	..	..	..	..	33,631	— 2,309	6·87	..	..
		1896-97 ..	79	91,652	2,572	14·03	0·33	2·81	1	1,200	4	0·33	92,852	— 2,568	2·77	..	..
Excise	146	..	145	167,348	10,917	..	..	6·52	1	1,200	4	0·33	168,548	— 10,913	6·47	..	27,282 8 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Negapatam	115	1890-91 ..	10	22,398	10,538	64·85	11·88	47 05	..	..	..	..	22,398	— 10,538	47·05	..	..
		1892-93 ..	2	4,714	726	15·64	15·16	15·40	..	..	..	..	4,714	— 726	15·40	..	..
		1894-95 ..	23	47,100	5,703	51·16	2·50	12·11	..	..	..	..	47,100	— 5,703	12·11	..	..
		1895-96 ..	25	59,444	2,857	11·33	0·60	4·81	..	..	..	..	59,444	— 2,857	4·81	..	..
		1896-97 ..	46	110,400	1,507	6·58	0·08	1·37	6	14,400	24	0·17	124,800	— 1,483	1·19	..	..
Excise	115	..	106	244,056	21,331	..	..	8·74	6	14,400	24	0·17	258,456	— 21,307	8·24	..	53,267 8 0
	49	1889-90 ..	4	8,318	6,012	92·83	59·30	72·28	..	..	..	..	8,318	— 6,012	72·28	..	..
		1890-91 ..	40	94,615	61,423	97·00	37·41	64·92	..	..	..	..	94,615	— 61,423	64·92	..	..
		1894-95 ..	5	12,000	1,196	11·00	8·75	9·97	..	..	..	..	12,000	— 1,196	9·97	..	..
Government ..	49	..	49	114,933	68,631	..	..	59·71	..	..	..	..	114,933	— 68,631	59.71	12,868 5 0	1,84,445 13 0
Total ..	164	..	155	358,989	89,962	..	..	25·06	6	14,400	24	0·17	373,389	— 89,938	24·09	12,868 5 0	2,37,713 5 0
Vedaranniyam	22	1888-89 ..	2	2,400	1,334	63·16	40·00	55·58	..	..	..	..	2,400	— 1,334	55·58	..	..
		1890-91 ..	1	1,200	196	16·33	16·33	16·33	..	..	..	..	1,200	— 196	16·33	..	..
		1893-94 ..	1	2,400	396	16·50	16·50	16·50	..	..	..	..	2,400	— 396	16·50	..	..
		1894-95 ..	7	13,200	1,414	12·58	5·16	10·71	..	..	..	..	13,200	— 1,414	10·71	..	..
		1895-96 ..	6	13,200	1,138	13·50	4·00	8·62	..	..	..	..	13,200	— 1,138	8·62	..	..
		1896-97 ..	5	12,000	547	7·37	2·25	4·56	..	..	..	..	12,000	— 547	4·56	..	..
Excise	22	..	22	44,400	5,025	..	..	11·32	..	..	..	..	44,400	— 5,025	11·32	..	12,562 8 0
	14	1879-80 ..	13	24,000	7,242	38·30	23 60	30·17	..	..	..	..	24,000	— 7,242	30·17	..	..
		1895-96 ..	1	1,200	100	8·33	8 33	8·33	..	..	..	..	1,200	— 100	8·33	..	..
Government	14	..	14	25,200	7,342	..	..	29·13	..	..	..	..	25,200	— 7,342	29·13	1,376 10 0	19,731 10 0
Total ..	36	..	36	69,600	12,367	..	..	17·77	..	..	..	..	69,600	— 12,367	17·77	1,376 10 0	32,294 2 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896–97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Adirámpatnam ..	132	1890-91 ..	2	4,800	1,300	27·33	26·30	27·08	..	..	..	..	4,800	— 1,300	27·08	..	..
		1891-92 ..	2	2,453	423	19·75	14·84	17·24	..	..	..	..	2,453	— 423	17·24	..	..
		1892-93 ..	4	4,800	813	28·30	14·50	16·94	..	..	..	..	4,800	— 813	16·94	..	..
		1893-94 ..	8	15,975	3,200	33·08	7·79	20·03	..	..	..	..	15,975	— 3,200	20·03	..	..
		1894-95 ..	31	58,903	4,925	30·04	1·45	8·36	..	..	..	..	58,903	— 4,925	8·36	..	..
		1895-96 ..	24	30,405	1,346	14·46	1·58	4·43	..	..	..	..	30,405	— 1,346	4·43	..	..
		1896-97 ..	44	57,836	1,709	8·00	0·16	2·95	1	1,200	2	0·17	59,036	— 1,707	2·89	..	..
Excise	132	..	115	175,172	13,716	..	..	7·83	1	1,200	2	0·17	176,372	— 13,714	7·78	..	34,285 0 0
	5	1890-91 ..	2	2,400	718	34·58	25·25	29·92	..	..	..	..	2,400	— 718	29·92	..	..
		1894-95 ..	2	637	217	38·91	23·07	34·07	..	..	..	..	637	— 217	34·07	..	..
		1895-96 ..	1	753	74	9·83	9·83	9·83	..	..	..	..	753	— 74	9·83	..	..
Government	5	..	5	3,790	1,009	..	..	26·62	..	..	..	..	3,790	— 1,009	26·62	189 3 0	2,711 11 0
Total ..	137	..	120	178,962	14,725	..	..	8·23	1	1,200	2	0·17	180,162	— 14,723	8·17	189 3 0	36,996 11 0
Kattumavadi	32	1894-95 ..	9	21,128	1,214	7·83	4·50	5·75	..	..	..	..	21,128	— 1,214	5·75	..	..
		1895-96 ..	14	31,886	1,542	5·91	0·50	4·84	..	..	..	..	31,886	— 1,542	4·84	..	..
		1896-97 ..	9	20,208	146	1·19	0·33	0·72	..	..	..	..	20,208	— 146	0·72	..	..
Government	32	..	32	73,222	2,902	..	..	3·96	..	..	..	..	73,222	— 2,902	3·96	544 2 0	7,799 2 0
Total { Excise ..	521	..	491	796,089	60,879	..	..	7·65	10	19,200	39	0·20	815,289	— 60,840	7·46	..	1,52,100 0 0
Total { Government ..	101	.	100	217,145	79,884	..	..	36·79	..	..	..	..	217,145	— 79,884	36·79	14,978 4 0	2,14,688 4 0
Grand Total ..	622 *	..	591	1,013,234	140,763	..	..	13·89	10	19,200	39	0·20	1,032,434	— 140,724	13·63	14,978 4 0	3,66,788 4 0

* In twenty-one of these the outturn was equal to the stored contents.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896-97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.			Centage of wastage.			Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Tinnevelly Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Vattanam	100	1891-92 ..	5	6,000	714	15·00	9·83	11·90	..	..	..	..	6,000	— 714	11·90	..	..
		1892-93 ..	2	2,400	314	13·17	13·00	13·08	..	..	..	..	2,400	— 314	13·08	..	..
		1893-94 ..	7	9,998	1,440	23·60	7·83	14·40	..	..	..	..	9,998	— 1,440	14·40	..	..
		1894-95 ..	6	7,993	503	8·33	4·00	6·29	..	..	..	..	7,993	— 503	6·29	..	..
		1895-96 ..	18	22,800	867	6·17	1·67	3·80	..	..	..	..	22,800	— 867	3·80	..	..
		1896-97 ..	61	74,939	1,436	8·71	0·50	1·92	..	..	..	..	74,939	— 1,436	1·92	..	..
Excise	100	..	99	124,130	5,274	..	..	4·25	..	..	..	..	124,130	— 5,274	4·25	..	13,185 0 0
Morekolam	95	1890-91 ..	4	4,800	881	20·83	16·33	18·35	..	..	..	..	4,800	— 881	18·35	..	..
		1892-93 ..	1	1,200	128	10·67	10·67	10·67	..	..	..	..	1,200	— 128	10·67	..	..
		1893-94 ..	11	13,200	1,108	13·58	4·25	8·39	..	..	..	..	13,200	— 1,108	8·39	..	..
		1894-95 ..	21	25,202	1,960	11·75	3·30	7·78	..	..	..	..	25,202	— 1,960	7·78	..	..
		1895-96 ..	39	46,800	2,518	16·30	0·75	5·38	..	..	..	..	46,800	— 2,518	5·38	..	..
		1896-97 ..	19	22,800	1,032	8·58	0·58	4·53	..	..	..	..	22,800	— 1,032	4·53	..	..
Excise	95	..	95	114,002	7,627	..	..	6·69	..	..	..	..	114,002	— 7,627	6·69	..	19,067 8 0
Government	2	1896-97 ..	2	783	25	7·27	2·64	3·19	..	..	..	..	783	— 25	3·19	4 11 0	67 3 0
Total ..	97	..	97	114,785	7,652	..	..	6·67	..	..	..	..	114,785	— 7,652	6·67	4 11 0	19,134 11 0
Tuticorin	488	1891-92 ..	3	3,600	354	16·16	9·33	9·83	..	..	..	..	3,600	— 354	9·83	..	..
		1892-93 ..	4	5,720	461	9·41	5·58	8·06	..	..	..	..	5,720	— 461	8·06	..	..
		1893-94 ..	24	39,333	2,516	16·00	3·00	6·40	..	..	..	..	39,333	— 2,516	6·40	..	..
		1894-95 ..	53	93,188	5,068	10·25	2·08	5·44	..	..	..	..	93,188	— 5,068	5·44	..	..
		1895-96 ..	233	350,400	16,163	13·41	1·00	4·61	..	..	..	..	350,400	— 16,163	4·61	..	..
		1896-97 ..	166	272,405	5,008	6·17	0·12	1·84	3	4,800	18	0·37	277,205	— 4,990	1·80	..	..
Excise	488	..	483	764,646	29,570	..	..	3·87	3	4,800	18	0·37	769,446	— 29,552	3·84	..	73,880 0 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896-97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.			Centage of wastage.			Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Tinnevelly Sub-Division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Tuticorin—*cont.*	73	1890-91 ..	5	12,000	1,720	17·58*	9·08	14·33	..	..	..	..	12,000	— 1,720	14·33	..	..
		1891-92 ..	5	12,000	1,388	15·25	10·83	11·57	..	..	..	..	12,000	— 1,388	11·57	..	..
		1892-93 ..	6	13,505	1,853	21·08	9·83	13·72	..	..	..	..	13,505	— 1,853	13·72	..	..
		1893-94 ..	24	56,262	3,126	12·80	2·12	5·56	..	..	..	..	56,262	— 3,126	5·56	..	..
		1894-95 ..	25	60,000	3,850	10·73	3·83	6·42	..	..	..	..	60,000	— 3,850	6·42	..	..
		1895-96 ..	1	2,400	64	2·67	2·67	2·67	..	..	..	..	2,400	— 64	2·67	..	..
		1896-97 ..	7	16,800	198	2·41	0·25	1·18	..	..	..	..	16,800	— 198	1·18	..	..
Government	73	..	73	172,967	12,199	..	..	7·05	..	..	..	..	172,967	— 12,199	7·05	2,287 5 0	32,784 13 0
Total ..	561	..	556	937,613	41,769	..	..	4·45	3	4,800	18	0·37	942,413	— 41,751	4·43	2,287 5 0	1,06,664 13 0
Kāyalpatnam	349	1891-92 ..	3	4,800	309	7·00	6·16	6·44	..	..	..	..	4,800	— 309	6·44	..	..
		1893-94 ..	12	16,800	1,223	12·16	3·83	7·28	..	..	..	..	16,800	— 1,223	7·28	..	..
		1894-95 ..	82	120,071	6,646	11·51	2·40	5·54	..	..	..	..	120,071	— 6,646	5·54	..	..
		1895-96 ..	101	154,006	3,963	8·00	0·33	2·57	4	4,800	17	0·35	158,806	— 3,946	2·48	..	..
		1896-97 ..	146	240,000	3,990	5·20	0·33	1·66	..	..	..	..	240,000	— 3,990	1·66	..	..
Excise	349	..	344	535,677	16,131	..	..	3·01	4	4,800	17	0·35	540,477	— 16,114	2·98	..	40,285 0 0
Kuttanguli	7	1894-95 ..	3	7,200	326	6·08	3·58	4·53	..	..	..	..	7,200	— 326	4·53	..	..
		1895-96 ..	4	9,600	498	6·54	1·91	5·19	..	..	..	..	9,600	— 498	5·19	..	..
Excise	7	..	7	16,800	824	..	..	4·90	..	..	..	..	16,800	— 824	4·90	..	2,060 0 0
Total .. Excise ..	1,039	..	1,028	1,555,255	59,426	..	..	3·82	7	9,600	35	0·36	1,564,855	— 59,391	3·80	..	1,48,477 8 0
Total .. Government.	75	..	75	173,750	12,224	..	..	7·04	..	..	..	..	173,750	— 12,224	7·04	2,292 0 0	32,852 0 0
Grand Total ..	*1,114	..	1,103	1,729,005	71,650	..	..	4·14	7	9,600	35	0·36	1,738,605	— 71,615	4·12	2,292 0 0	1,81,329 8 0

* In four heaps the outturn was equal to the stored contents.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1896-97—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or –.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	2	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Calicut Sub-Division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Udipi	5	1895-96 ..	..	..	..	..	..	..	1	1,179	6	0·51	1,179	+ 6	0·51	..	..
		1896-97 ..	..	..	..	..	..	..	4	4,729	33	0·70	4,729	+ 33	0·70	..	..
Government ..	5	..	..	..	..	..	..	..	5	5,908	39	0·66	5,908	+ 39	0·66	+ 7 5 0	+ 104 13 0
Mangalore, Government .	9	1895-96 ..	2	987	2	..	..	0·20	7	6,926	43	0·62	7,913	+ 41	0·52	+ 7 11 0	+ 110 3 0
Tellicherry	4	1894-95 ..	..	..	..	..	..	..	1	6,600	52	0·79	6,600	+ 52	0·79	..	..
		1895-96 ..	..	..	..	..	..	..	3	20,800	103	0·50	20,800	+ 103	0·50	..	..
Government ..	4	..	..	..	..	..	..	..	4	27,400	155	0·57	27,400	+ 155	0·57	+ 29 1 0	+ 416 9 0
Calicut, Government ..	2	1895-96 ..	2	17,804	16	0·10	0·07	0·09	..	..	..	..	17,804	— 16	0·09	3 0 0	43 0 0
Ponnáni	23	1895-96 ..	17	42,846	619	4·30	0·10	1·44	..	..	..	..	42,846	— 619	1·44	..	..
		1896-97 ..	6	14,022	87	2·04	0·19	0·62	..	..	..	..	14,022	— 87	0·62	..	..
Government ..	23	..	23	56,868	706	..	..	1·24	..	..	..	..	56,868	— 706	1·24	132 6 0	1,897 6 0
Total, Government ..	43	..	27	75,659	724	..	..	0·96	16	40,234	237	0·59	115,893	— 487	0·42	91 5 0	1,308 13 0
Presidency Total { Excise ..	3,975	..	3,922	7,452,577	544,874	..	..	7·31	26	49,490	179	0·36	7,502,067	— 544,695	7·29	..	13,61,737 8 0
Presidency Total { Government	1,158	..	1,137	3,123,678	320,081	..	..	10·25	19	46,320	279	0·60	3,169,998	— 319,802	10·09	59,962 14 0	8,59,467 14 0
Grand Total ..	5,133	..	5,059	10,576,255	864,955	..	..	8·18	45	95,810	458	0·48	10,672,065	— 864,497	8·10	59,962 14 0	22,21,205 6 0

APPENDIX J.

STATEMENT showing the destinations to which Salt sold or imported in 1896-97 was transported for consumption.

Districts or Provinces declared for.	Districts or sources of supply. Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	United Kingdom.	Bombay Presidency.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám ..	347,013	1,058	..	..	..	..	..	..	..	..	..	..	348,071
Vizagapatam ..	138,396	500,261	..	..	..	..	..	..	..	..	7	..	638,664
Gódávari ..	..	19,694	402,931	3,590	16,714	..	..	..	..	..	..	..	442,929
Kistna ..	..	..	..	511,643	546	..	..	..	..	..	..	..	512,189
Nellore ..	..	..	..	21,748	430,099	..	..	..	..	..	..	..	451,847
Chingleput and Madras ..	..	..	..	..	34,269	1,084,855	..	..	..	..	1,963	183	1,121,270
South Arcot ..	..	..	..	..	..	89,634	270,745	..	..	..	..	..	360,379
Tanjore ..	..	..	..	..	..	..	4,814	553,127	2,264	2,080	..	..	562,285
Madura ..	..	..	..	..	..	..	..	112	223,828	563,374	..	..	787,314
Tinnevelly ..	..	..	..	..	..	..	..	..	28	449,614	7	..	449,649
South Canara ..	..	..	..	..	..	..	..	..	..	..	10	269,696	269,706
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	860,072	860,072
Bellary and Anantapur ..	..	..	..	..	12,152	..	..	..	..	..	..	..	12,152
Cuddapah ..	..	..	..	..	191,064	..	..	..	..	..	..	..	191,064
Kurnool ..	..	..	..	2,502	54,978	..	..	..	..	..	..	..	57,480
North Arcot ..	..	..	..	..	18,030	118,218	320	..	..	..	..	..	136,568
Salem ..	..	..	..	..	..	22,295	36	..	..	..	..	..	22,331
Coimbatore including Nilgiris ..	..	..	..	..	..	10,685	5,366	8,838	..	..	..	..	24,889
Trichinopoly including Pudukkóttai ..	..	..	..	..	..	428	52,505	109,558	556	70,336	..	..	233,383
Central Provinces ..	45,246	..	..	..	..	..	..	..	..	..	..	..	45,246
Orissa including Tributary Mahals ..	395,208	..	..	..	..	..	..	..	..	..	..	..	395,208
Nizam's Dominions ..	..	..	..	95,840	3,115	..	..	..	..	..	..	..	98,955
Mysore ..	..	..	..	..	..	1,612	..	..	..	..	..	..	1,612
Total ..	925,863	521,013	402,931	635,323	760,967	1,327,727	333,786	671,635	226,676	1,085,404	1,987	1,129,951	* 8,023,263

* Exclusive of the 180,000 maunds exported to Penang and 25,262 maunds exported to Calcutta.

APPENDIX K.

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97.

Sub-Divisions.	Commissioner.	Secretary to Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioners and Inspectors.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange compensation allowance.	Local allowance.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	..	..	6,403 3 7	553 14 0	9,056 5 5	9,935 4 4	6,171 8 9	..	..
Chatrapur (Puri)	..	..	..	5,980 0 0	..	3,000 0 0	2,975 0 0	3,703 15 6	387 2 0	..
Do. (Madras)	..	..	..	..	..	5,050 0 0	9,676 3 6	7,817 3 3	..	120 0 0
Chicacole	..	..	..	7,701 4 5	553 10 10	15,501 8 0	24,372 4 1	17,911 6 6	1,616 15 9	..
Cocanada	..	..	..	7,100 0 0	553 14 0	15,450 0 0	12,314 0 3	18,603 7 4	237 6 7	..
Masulipatam	..	..	..	6,212 2 7	552 6 2	10,800 0 1	12,743 0 4	18,276 8 1	1,177 3 0	..
Nellore	..	..	..	6,400 0 0	..	6,210 0 0	16,400 3 0	17,256 10 8	1,582 15 9	..
Chingleput	..	..	..	8,300 0 0	..	19,297 0 0	23,926 4 3	26,171 10 2	1,814 8 8	..
Bellary	..	..	..	6,700 0 0	513 10 9	25,783 14 10	5,834 3 7	24,582 7 5	1,403 8 0	..
Arcot	..	..	..	11,075 7 0	553 14 0	15,282 4 2	18,010 3 8	36,928 3 7	1,595 3 10	..
Negapatam	..	..	..	8,392 1 6	546 2 4	28,310 1 9	22,183 2 0	31,065 3 6	1,051 2 5	..
Tinnevelly	..	..	..	6,335 5 0	..	16,975 3 2	83,337 2 5	26,460 14 6	258 14 7	..
Trichinopoly	..	..	..	7,537 10 5	560 11 8	22,992 14 9	17,655 7 1	39,555 10 3	1,349 8 10	585 0 0
Calicut	..	..	..	6,327 15 4	553 14 0	21,250 0 0	21,026 6 0	49,518 10 7	386 12 10	165 0 0
Central Office	38,182 15 5	17,729 0 8	..	8,400 0 0	553 14 0	..	..	1,406 11 3	5,757 13 11	..
Deputy Commissioner, Northern Division	..	..	13,720 0 0	..	..	..	..	..	1,597 3 9	..
Deputy Commissioner, Southern Division	..	..	15,052 5 1	..	..	..	..	..	1,944 9 9	..
Deputy Commissioner, Central Division	..	..	13,111 2 9	..	..	..	..	..	1,699 6 5	..
Madras Town Abkári	..	..	..	..	..	4,150 0 0	5,309 2 8	6,086 11 5	535 5 2	..
Deputy Commissioner, Abkári	..	..	3,120 0 0	..	..	..	..	..	359 0 11	..
Total	38,182 15 5	17,729 0 8	45,003 7 10	1,02,865 1 10	5,495 15 9	2,19,209 4 2	2,35,691 15 2	3,31,516 14 9	24,754 14 2	870 0 0
Deduct portion debitable to Orissa.	..	..	..	12,383 3 7	553 14 0	12,156 5 5	12,910 4 4	9,875 8 3	387 2 0	..
Net Charges	38,182 15 5	17,729 0 8	45,003 7 10	90,481 14 3	4,942 1 9	2,07,052 14 9	2,22,781 10 10	3,21,641 6 6	24,367 12 2	870 0 0

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97—*cont.*

Sub-Divisions.	Establishment in the offices of the Commissioner, Deputy and Assistant Commissioners.		Clerks and Factory Establishments.						Assistants to Chemical Examiner and Medical establishment.	Boat establishment.
	Clerks.	Servants.	Clerks.	Servants.	Local allowance.	Saltpetre amins.	Servants under fish-curing establishments.	Distillery guards.		
	12	13	14	15	16	17	18	19	20	21
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	1,274 9 6	677 7 1	1,400 3 3	15,447 10 6	..	.	..	..	..	2,948 13 5
Chatrapur (Puri)	1,667 6 9	636 15 9	694 0 11	8,943 11 6	..	..	..	..	385 0 0	517 8 0
Do. (Madras)	..	..	1,647 6 2	17,961 5 0	94 7 11	..	1,139 13 3	167 8 9	..	..
Chicacole	1,956 3 6	652 13 8	7,436 15 6	53,081 10 6	..	..	2,338 4 4	154 0 0	..	..
Cocanada	1,948 10 9	684 2 9	7,209 15 4	31,088 12 0	4,148 0 0	118 1 0	666 14 2	..	..	..
Masulipatam	1,786 9 10	578 8 6	6,806 2 10	30,798 4 8	..	385 4 5	689 3 4	162 5 2	..	..
Nellore	1,869 14 4	647 3 4	4,776 6 0	31,843 9 4	..	219 0 0	923 0 2	..	..	..
Chingleput	2,386 10 8	602 10 10	8,227 11 9	54,811 13 3	977 14 11	..	925 1 10	..	..	762 11 5
Bellary	1,523 9 6	509 15 10	9,546 8 11	57,251 8 6	22 0 0	70 0 0	..	510 4 7	..	..
Arcot	1,680 0 0	622 5 6	11,153 11 8	39,311 2 1	..	459 0 0	..	851 6 5	..	..
Negapatam	2,381 11 1	622 12 3	11,520 2 8	67,811 6 11	..	..	1,325 7 8	78 9 10	..	..
Tinnevelly	2,236 8 6	661 4 1	7,681 8 10	48,248 1 11	3 6 2	..	1,596 3 1	151 8 9	..	36 0 0
Trichinopoly	1,894 15 5	621 4 0	13,831 8 5	58,165 6 8	447 6 1	4,587 6 0	..	669 15 11	..	..
Calicut	1,836 9 9	652 11 1	14,083 7 8	83,727 8 5	45 9 3	..	6,838 15 6	844 7 6	..	132 0 0
Central Office	28,923 7 0	3,068 2 9	..	..	..	..	..	..	1,415 0 0	..
Deputy Commissioner, Northern Division	2,749 14 9	905 2 8	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	3,624 15 6	1,013 7 10	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	4,023 12 0	1,041 7 8	..	..	..	..	..	..	..	..
Madras Town Abkári	..	..	2,408 6 3	4,635 4 7	..	..	..	288 8 0	..	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..
Total	63,765 8 10	14,198 7 7	1,08,424 4 2	6,03,127 3 10	5,738 12 4	5,838 11 5	16,442 15 4	3,878 10 11	1,800 0 0	4,397 0 10
Deduct portion debitable to Orissa	2,942 0 3	1,314 6 10	2,094 4 2	24,391 6 0	..	..	..	..	385 0 0	3,466 5 5
Net Charges	60,823 8 7	12,884 0 9	1,06,330 0 0	5,78,735 13 10	5,738 12 4	5,838 11 5	16,442 15 4	3,878 10 11	1,415 0 0	930 11 5

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896-97—*cont.*

Sub-Divisions.	Temporary Establishments.						Allowance.	Supplies and Services.			
	Factory and preventive.	Fish-curing.	Boat establishment.	Pure Abkári			Travelling allowance.	Law charges.	Rewards.	Freight and other charges for export and import of salt.	Cost, freight, &c., of spirits.
				Sub-Inspectors.	Clerks.	Servants.					
	22	23	24	25	26	27	28	29	30	31	32
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	1,504 0 8	..	..	..	..	..	5,998 4 5	..	579 1 2	..	..
Chatrapur (Puri)	551 10 4	..	66 0 0	..	..	..	2,568 4 4	..	299 4 0	..	..
Do. (Madras)	1,722 5 11	437 13 1	..	..	..	..	2,272 6 6	..	1,869 15 11	..	..
Chicacole	4,256 12 2	779 3 2	..	972 0 6	89 0 0	731 13 10	8,317 15 3	..	6,623 8 5	..	..
Cocanada	4,935 13 10	363 1 11	..	4,876 2 0	774 3 3	2,181 11 2	7,997 8 8	..	6,235 12 0	..	..
Masulipatam	1,168 13 0	72 9 7	..	180 0 0	..	64 14 5	8,387 15 0	..	6,572 6 1	..	..
Nellore	2,371 12 11	475 10 10	..	..	..	..	5,898 7 1	..	3,419 2 0	..	..
Chingleput	11,856 10 5	296 3 2	..	..	..	..	4,783 6 3	9 11 0	2,415 6 0	..	..
Bellary	59 2 3	..	..	..	..	..	11,348 0 4	..	5,935 8 8	..	..
Arcot	..	..	..	..	..	..	11,761 9 0	..	13,999 12 3	..	..
Negapatam	5,155 10 6	144 0 0	31 12 0	..	..	..	8,722 7 0	63 8 0	8,455 11 5	..	..
Tinnevelly	3,612 0 0	456 2 9	12 0 0	..	30 0 0	..	8,799 1 9	..	5,658 1 8	26,896 2 8	..
Trichinopoly	130 1 1	..	..	..	..	..	13,678 3 8	..	13,387 3 6	..	..
Calicut	716 5 8	775 13 4	..	2,696 0 6	300 0 0	5,970 9 4	16,459 1 2	..	34,017 8 8	1,963 3 1	..
Central Office	..	..	..	..	..	..	3,412 7 0	..	..	..	..
Deputy Commissioner, Northern Division	..	..	..	..	..	..	2,955 6 4	..	..	..	..
Deputy Commissioner, Southern Division	..	..	..	..	..	..	2,757 1 0	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	2,576 0 9	..	..	..	..
Madras Town Abkári	..	..	..	..	..	..	1,484 10 4	..	597 10 0	..	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	426 14 2	..	..	..	..
Total	38,041 2 9	3,800 9 10	109 12 0	8,724 3 0	1,193 3 3	8,949 0 9	1,30,605 2 0	73 3 0	1,10,065 15 9	28,859 5 9	..
Deduct portion debitable to Orissa	2,055 11 0	..	66 0 0	..	..	..	8,566 8 9	..	878 5 2	..	..
Net Charges	35,985 7 9	3,800 9 10	43 12 0	8,724 3 0	1,193 3 3	8,949 0 9	1,22,038 9 3	73 3 0	1,09,187 10 7	28,859 5 9	..

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896-97—*cont.*

Sub-Divisions.	Supplies and Services—*cont.*										
	Destroying spontaneous salt.	Remittance charges.	Charges for examination of salt heaps.	Charges for conveying salt to French Government.	Charges for conveying salt to fish-curing yards.	Boat charges.	Medical charges.	Purchase, repair and cost of arms and ammunition.	Purchase, repair and carriage of tents.	Petty construction and repairs, Government revenue.	Petty construction and repairs, Excise revenue.
	33	34	35	36	37	38	39	40	41	42	43
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	24 7 9	..	..	..	607 9 3	120 0 0	10 0 6	79 0 4	2,475 13 4	..
Chatrapur (Puri)	..	22 13 0	192 2 0	..	..	..	408 2 8	7 5 6	171 9 5	2,500 8 11	..
Do. (Madras)	..	79 10 4	266 5 1	..	368 4 0	..	..	6 5 0	219 2 0	4,632 4 2	293 13 0
Chicacole	64 8 10	193 6 8	569 11 11	..	1,027 13 2	—2 14 3	..	9 8 4	649 15 11	6,661 6 11	93 9 10
Cocanada	328 6 0	82 2 0	343 0 4	25 6 2	862 15 11	30 4 0	..	7 2 2	496 5 0	3,645 1 11	178 8 8
Masulipatam	2 8 0	6 9 0	94 1 7	18 3 10	96 8 6	19 11 0	..	7 6 0	727 2 11	5,420 12 7	..
Nellore	—8 0 11	114 2 0	383 12 0	..	323 4 7	11 13 3	..	9 4 6	776 6 6	8,334 7 3	7 0 0
Chingleput	162 0 11	118 0 0	848 1 1	2,637 8 5	383 7 4	15 4 0	..	14 5 9	250 15 2	13,643 3 8	138 3 8
Bellary	..	..	..	..	..	..	..	..	1,197 12 6	3,732 5 5	..
Arcot	..	..	..	..	..	..	..	0 6 0	1,127 10 0	395 0 0	..
Negapatam	1,623 0 1	229 4 0	923 10 5	817 14 3	349 8 0	5 13 0	..	52 8 6	683 13 2	10,847 1 2	3,574 9 11
Tinnevelly	—1 5 0	244 13 3	385 11 6	..	842 8 7	108 8 0	..	7 5 0	1,095 3 4	5,878 11 7	677 8 11
Trichinopoly	..	..	..	..	..	..	..	1 0 0	1,279 10 1	248 15 3	..
Calicut	0 14 0	1 6 8	..	69 8 0	9,433 14 8	66 3 0	..	..	967 2 5	4,013 6 4	..
Central Office	..	..	..	..	..	..	808 8 4	2,166 9 11	9,225 13 11	463 8 1	..
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	93 6 9	..	..
Deputy Commissioner, Southern Division	..	..	..	..	..	..	.	11 0 0	148 6 0	. .	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	206 13 1	..	..
Madras Town Abkári	3 0 0	2 2 0	..	..	..	..	..	..	..	20 0 0	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..
Total	2,174 15 11	1,118 13 2	4,006 7 11	3,568 8 8	13,688 4 9	862 3 3	1,336 11 0	2,310 3 2	19,396 4 6	72,912 10 7	4,963 6 0
Deduct portion debitable to Orissa	..	47 5 3	192 2 0	..	..	607 9 3	528 2 8	17 6 0	250 9 9	4,976 6 3	..
Net Charges	2,174 15 11	1,071 7 11	3,814 5 11	3,568 8 8	13,688 4 9	254 10 0	808 8 4	2,292 13 2	19,145 10 9	67,936 4 4	4,963 6 0

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97—*cont.*

SUPPLIES AND SERVICES—*cont.*

Sub-Divisions.	Charges for copying judgments.	Stencil plates.	Cost of treasure bags.	Batta to Prisoners.	Batta to witnesses.	Conveying contraband articles.	Mounting maps.	Other items, including compensation for the suppression of manufacture of salt.	Cost of gunny bags.	Fish-curing experiment.	Sundries (fish-curing).	Fees for working extra hours.
	44	45	46	47	48	49	50	51	52	53	54	55
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	3 14 6	..	..	27 9 0	..	3 5 6	..	..	..	..	..	..
Chatrapur (Puri) ..	..	..	0 13 0	0 12 3	..	8 12 0	..	..	..	..	..	..
Do. (Madras) ..	..	..	3 3 3	63 1 9	68 6 5	26 2 10	..	..	25 10 9	..	17 7 4	24 14 5
Chicacole	..	..	8 4 4	82 7 0	188 5 3	26 15 1	..	..	28 8 0	..	64 5 0	..
Cocanada	..	..	2 7 9	3 12 10	13 8 4	18 1 9	..	..	46 10 0	..	11 15 3	..
Masulipatam	..	..	..	..	12 7 0	29 2 6	..	..	7 5 0	..	26 12 9	21 10 7
Nellore	..	1 0 0	6 0 1	2 10 0	41 14 8	4 5 9	..	..	78 2 8	..	31 2 6	..
Chingleput	..	..	10 10 8	0 3 0	26 4 2	1 14 0	..	..	18 12 0	0 8 0	54 2 3	..
Bellary	..	..	..	7 4 9	41 0 0	6 2 0	1 8 0	..	..	..	..	99 7 8
Arcot	..	..	..	3 10 7	11 6 6	4 3 6	..	..	..	..	..	1,140 3 6
Negapatam	65 1 2	..	17 6 9	3 10 8	3 10 9	134 13 0	..	..	91 6 9	..	134 6 4	57 10 9
Tinnevelly	9 12 0	..	43 6 5	0 8 0	0 15 8	7 3 6	..	..	193 0 9	..	26 10 4	125 5 10
Trichinopoly	19 6 4	..	0 2 3	11 15 3	11 13 0	13 13 3	..	..	..	..	..	316 15 1
Calicut	5 1 2	..	..	27 12 6	37 11 0	18 11 7	..	..	1,004 6 8	387 6 0	1 10 0	201 14 0
Central Office	..	49 3 6	..	..	..	..	21 7 0	..	..	..	..	..
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division ..	24 4 4	..	0 4 0	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division ..	..	..	..	..	..	..	..	..	..	..	..	..
Madras Town Abkári ..	..	..	..	..	3 9 0	5 1 3	..	..	..	..	..	85 9 0
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	127 7 6	50 3 6	92 10 6	235 5 7	460 15 9	308 11 6	22 15 0	..	1,493 14 7	387 14 0	368 7 9	2,073 10 10
Deduct portion debitable to Orissa	3 14 6	..	0 13 0	28 5 3	..	12 1 6	..	..	..	..	..	..
Net Charges ..	123 9 0	50 3 6	91 13 6	207 0 4	460 15 9	296 10 0	22 15 0	..	1,493 14 7	387 14 0	368 7 9	2,073 10 10

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97—*cont.*

SUPPLIES AND SERVICES—*cont.*

Sub-Divisions.	Despatch of gunnies.	Atlas sheets.	Charges for making sieves.	Sifting charges.	Purchase of paints.	Charges for preparing salt traffic statement by Railway companies.	Carriage of stores.	Sandspit plantation establishment.	Steam launch charges.	Registration charges.	Compensation to the Madras Municipality.	Regsitering security bonds.
	56	57	58	59	60	61	62	63	64	65	66	67
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	..	..	..	..	..	73 10 11	..	162 10 9	..	..	..
Chatrapur (Puri)	..	..	..	..	..	..	47 8 0	..	..	..	..	..
Do. (Madras) ..	..	..	..	20 1 6	1 2 6	..	206 0 10	..	..	221 0 0	..	3 0 0
Chicacole	..	..	..	..	..	600 0 0	298 13 0	..	..	60 0 0	..	10 0 0
Cocanada	..	..	1 0 0	..	..	..	197 3 10	..	..	658 8 0	..	..
Masulipatam	..	..	..	..	..	..	263 14 9	..	..	344 0 0	..	..
Nellore	..	..	61 10 0	34 7 6	..	..	270 5 8	..	157 4 6	85 0 0	..	..
Chingleput	..	..	1,196 12 11	6 9 4	..	..	..	..	..	15 0 0	..	12 0 0
Bellary	..	..	..	..	6 7 0	..	313 1 0	..	..	917 0 0	..	..
Arcot	..	..	..	..	..	..	379 5 3	..	..	356 8 0	..	..
Negapatam	..	..	49 0 6	..	27 7 0	..	383 6 6	78 0 0	..	185 0 0	..	13 8 0
Tinnevelly	..	..	..	26 8 6	..	..	385 5 10	..	..	47 0 0	..	16 8 0
Trichinopoly	..	..	..	..	..	300 0 0	363 14 9	..	..	486 14 6	..	..
Calicut	2,190 2 6	..	..	..	..	..	400 0 0	..	..	17 0 0	..	4 0 0
Central Office	..	..	..	..	6,101 0 9	465 0 0	3,653 13 3	..	..	..	..	..
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division ..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	..	..	..	..
Madras Town Abkári ..	..	..	..	..	..	..	..	..	..	393 0 0	13,607 0 0	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2,190 2 6	..	1,308 7 5	87 10 10	6,136 1 3	1,365 0 0	7,266 7 7	78 0 0	319 15 3	3,785 14 6	13,607 0 0	59 0 0
Deduct portion debitable to Orissa	..	..	..	..	..	..	121 2 11	..	162 10 9	..	..	..
Net Charges ..	2,190 2 6	..	1,308 7 5	87 10 10	6,136 1 3	1,365 0 0	7,145 4 8	78 0 0	157 4 6	3,785 14 6	13,607 0 0	59 0 0

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97—*cont.*

Sub-Divisions.	CONTINGENCIES.											
	Purchase of books.	Service postage.	Bearing postage.	Service telegram.	Purchase of furniture.	Hot and cold weather charges.	Purchase of periodicals.	Subscription to newspapers.	Cost of Europe stores (including freight).	Landing and shipping charges.	Petty repairs.	Repairs, to machines and instruments.
	68	69	70	71	72	73	74	75	76	77	78	79
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	659 0 0	17 10 6	54 9 0	56 0 0	24 0 0	..	..	..	102 8 9	1 8 6	..
Chatrapur (Puri)	..	261 0 0	6 0 0	117 15 0	10 0 0	..	..	..	..	..	0 4 0	9 5 0
Do. (Madras)	..	436 6 6	20 14 6	22 14 0	18 14 0	..	..	..	..	..	0 3 0	62 1 1
Chicacole	..	1,304 1 6	31 11 6	141 14 0	47 0 3	..	..	..	..	40 11 2	..	0 10 6
Cocanada	7 8 6	1,361 1 3	73 11 0	87 7 0	30 7 3	20 5 3	..	..	..	..	..	68 2 9
Masulipatam	..	1,400 10 9	50 2 0	112 3 0	106 4 0	..	..	..	..	..	..	27 0 3
Nellore	0 4 0	1,516 5 3	59 12 0	29 7 0	404 8 9	28 1 6	..	..	..	..	18 4 4	197 13 7
Chingleput	1 12 0	1,601 0 3	10 13 6	25 2 0	1,291 14 11	249 13 0	..	..	..	..	100 13 5	419 13 3
Bellary	15 3 0	2,051 10 0	87 2 0	84 3 0	316 9 6	..	..	..	..	..	..	..
Arcot	2 6 0	3,750 6 6	73 13 6	59 7 0	721 7 1	..	..	..	..	..	..	..
Negapatam	1 2 0	1,861 5 6	121 6 6	39 9 0	132 4 1	..	..	..	..	..	22 4 7	234 12 10
Tinnevelly	..	2,176 14 6	41 10 6	97 1 0	257 5 6	..	..	..	..	..	..	59 6 11
Trichinopoly	2 4 0	3,543 3 0	154 12 9	62 4 0	550 5 6	..	..	..	..	..	..	..
Calicut	..	3,558 14 3	297 0 3	71 13 0	175 6 7	11 11 8	..	..	..	..	..	43 14 5
Central Office	85 15 0	2,673 8 0	27 1 0	688 4 0	889 15 11	136 9 10	..	..	..	159 8 0	..	467 15 10
Deputy Commissioner, Northern Division	..	378 0 0	12 7 0	99 6 0	20 0 0	..	..	..	..	..	1 3 3	..
Deputy Commissioner, Southern Division	1 4 0	799 2 6	13 1 6	58 6 0	16 8 3	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	0 2 0	731 11 3	2 13 0	53 12 0	..	24 3 2	..	..	..	..	2 6 0	..
Madras Town Abkári	..	100 0 0	0 3 6	1 10 0	43 0 0	..	..	..	..	..	0 8 0	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..	..
Total	117 12 6	30,164 5 0	1,102 2 6	1,907 2 0	5,087 15 7	494 12 5	..	..	..	302 11 11	147 7 1	1,591 0 5
Deduct portion debitable to Orissa	..	920 0 0	23 10 6	172 8 0	66 0 0	24 0 0	..	..	..	102 8 9	1 12 6	9 5 0
Net Charges	117 12 6	29,244 5 0	1,078 8 0	1,734 10 0	5,021 15 7	470 12 5	..	..	..	200 3 2	145 10 7	1,581 11 5

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896–97—*cont.*

Sub-Divisions.	CONTINGENCIES—*cont.*											
	Repairs to furniture.	Repairs to boats.	Liveries and clothing of servants.	Peons' belts and badges.	Cloths for records.	Carriage of stationery and records.	Record racks, boards, &c.	Rattan mats and blinds.	Table cloth.	Office scales and weights.	Advertisements.	Tolls.
	80	81	82	83	84	85	86	87	88	89	90	91
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	12 2 6	12 0 6	..	..	3 4 3	116 2 6	0 10 6	..	..	..	..	..
Chatrapur (Puri)	15 9 3	..	4 5 0	..	..	305 5 11	..	..	..	..	67 15 0	13 8 0
Do. (Madras)	26 14 0	..	..	..	13 14 1	231 12 1	..	..	..	..	..	..
Chicacole	86 12 2	..	..	..	40 12 6	781 5 4	10 0 0	..	..	..	..	..
Cocanada	54 3 6	5 5 6	..	26 3 6	18 14 4	671 13 5	..	0 12 0	..	..	0 10 0	27 0 0
Masulipatam	41 0 6	..	..	..	2 15 3	718 8 11	..	..	5 8 0	..	..	..
Nellore	22 10 3	5 14 9	..	17 15 6	42 8 7	754 1 0	..	..	..	..	..	..
Chingleput	100 0 6	..	..	..	..	541 12 4	..	..	..	..	..	..
Bellary	79 14 6	..	5 5 0	..	20 12 1	982 8 5	..	..	..	..	..	..
Arcot	69 7 9	..	..	..	10 15 0	892 8 6	17 8 0	..	..	..	..	..
Negapatam	76 14 1	..	..	20 14 4	72 11 4	683 14 0	210 14 10	..	6 0 0	..	1 8 0	..
Tinnevelly	61 4 0	..	..	..	38 12 0	839 13 10	..	..	..	..	..	..
Trichinopoly	37 0 6	..	11 11 0	..	21 8 3	1,094 7 11	21 8 0	6 5 0	12 0 0	..	..	..
Calicut	41 15 5	..	142 2 0	..	8 12 3	1,452 13 8	..	..	3 0 0	..	..	..
Central Office	89 13 6	..	30,150 11 7	1,822 0 6	..	302 5 3	..	..	..	..	196 5 0	..
Deputy Commissioner, Northern Division	39 9 3	..	..	12 8 0	5 0 0	363 11 6	..	..	7 2 0	..	..	..
Deputy Commissioner, Southern Division	16 11 6	..	..	..	9 9 6	442 6 0	..	..	..	..	..	..
Deputy Commissioner, Central Division	14 10 6	..	..	23 12 0	3 5 0	336 12 11	..	..	3 0 0	..	..	..
Madras Town Abkári	1 2 0	..	..	..	2 4 0	23 6 0	5 0 0	..	..	..	..	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..	..
Total	887 11 8	23 4 9	30,314 2 7	1,923 5 10	315 14 5	11,535 9 6	265 9 4	7 1 0	36 10 0	..	266 6 0	40 8 0
Deduct portion debitable to Orissa	27 11 9	12 0 6	4 5 0	..	3 4 3	421 8 5	0 10 6	..	..	..	67 15 0	13 8 0
Net Charges	859 15 11	11 4 3	30,309 13 7	1,923 5 10	312 10 2	11,114 1 1	264 14 10	7 1 0	36 10 0	..	198 7 0	27 0 0

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896-97—*cont.*

Sub-Divisions.	CONTINGENCIES—*cont.* Wharfage fees.	Supply of drinking water.	Clock winding.	Sweeper's allowances.	Scavenging expenses.	Telephone charges.	Rents, Rates and Taxes.	Binding charges.	Packing charges.	Lighting charges.	Petty carriage and cooly charges.	Office expenses.
	92	93	94	95	96	97	98	99	100	101	102	103
	RS. A. P.	RS. A. P.	RS. A. P.				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	..	..	..	..	..	..	133 14 0	26 14 0	1 15 6	274 5 10	4 12 10	40 14 10
Chatrapur (Puri) ..	..	..	..	..	..	..	54 0 0	..	..	106 10 9	166 9 5	44 0 0
Do. (Madras) ..	..	..	..	..	..	..	61 0 0	..	..	233 9 9	84 14 1	57 4 0
Chicacole	..	..	..	..	..	..	24 8 0	18 0 0	..	549 3 4	6 5 4	149 10 6
Cocanada	..	..	..	..	..	..	96 0 0	28 0 0	3 6 9	314 1 7	11 2 0	93 14 1
Masulipatam	..	..	..	..	..	..	96 2 0	..	..	281 10 1	25 10 0	91 14 3
Nellore	..	..	..	..	..	..	57 0 0	26 12 0	3 0 0	355 11 1	4 0 0	115 15 6
Chingleput	..	..	..	..	..	..	4,412 0 0	114 6 0	..	898 5 6	424 14 10	126 15 5
Bellary	..	..	..	..	..	..	248 14 8	2 8 0	0 2 0	187 14 6	454 9 9	55 4 6
Arcot	..	..	..	..	..	..	265 10 10	76 9 0	..	148 2 11	98 6 3	67 7 11
Negapatam	..	..	..	..	..	..	361 6 4	28 2 0	26 14 3	547 9 4	92 5 9	75 1 10
Tinnevelly	..	206 3 5	..	..	..	..	356 10 9	16 0 0	..	154 11 3	90 0 0	60 0 0
Trichinopoly	..	..	..	..	..	..	240 10 5	51 11 6	10 7 0	114 12 6	120 8 3	23 14 11
Calicut	..	..	..	..	..	..	229 1 3	33 8 0	..	303 7 0	74 2 3	8 14 3
Central Office	4,563 1 0	..	16 8 0	..	..	..	..	..	475 12 4	398 5 9	49 1 9	22 14 0
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	360 0 0	27 0 0	..	77 10 7	2 7 0	26 9 8
Deputy Commissioner, Southern Division ..	..	..	..	..	..	..	..	27 0 0	..	7 15 0	16 10 0	4 13 3
Deputy Commissioner, Central Division .	..	..	..	..	..	..	487 13 9	..	..	20 12 2	5 14 6	13 13 6
Madras Town Abkári ..	..	..	..	..	..	..	..	5 0 0	..	..	4 6 9	16 15 3
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	4,563 1 0	206 3 5	16 8 0	..	..	..	7,484 12 1	481 6 6	521 9 10	4,974 14 11	1,736 12 9	1,096 5 8
Deduct portion debitable to Orissa	..	..	..	..	..	..	187 14 0	26 14 0	1 15 6	381 0 7	171 6 3	84 14 10
Net Charges ..	4,563 1 0	206 3 5	16 8 0	..	..	..	7,296 14 1	454 8 6	519 10 4	4,593 14 4	1,565 6 6	1,011 6 10

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency and Orissa, during the year 1896-97—*cont.*

Sub-Divisions.	CONTINGENCIES—*cont.*	SALT PURCHASE AND FREIGHT.						Petty works for manufacture and storage of salt.			
	Miscellaneous.	Purchase of salt, manufacturer's share.	Purchase of salt for fish-curing purpose.	Purchase of salt for supply to French Government.	Conveying and storing salt.	Purchase of salt-weighing machines.	Cost of gathering spontaneous salt.	Government manufacture.	Excise manufacture.	Sundry manufacturing charges.	Total.
	104	105	106	107	108	109	110	111	112	113	114
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore	7 8 3	..	..	..	..	..	..	..	..	2 2 3	67,190 8 5
Chatrapur (Puri)	75 0 0	38,571 3 5	..	..	1,586 4 6	..	..	945 5 9	..	99 6 4	78,196 1 8
Do. (Madras)	91 2 8	67,812 3 0	..	..	3,673 13 8	31 12 10	..	3,796 5 1	1,352 4 4	561 15 6	1,35,112 10 7
Chicacole	284 1 11	20,335 4 3	..	..	3,030 5 8	92 6 8	..	3,113 6 11	4,001 4 3	516 6 9	2,60,288 1 11
Cocanada	82 14 5	10,640 3 7	..	..	2,014 3 1	68 2 9	..	34 13 4	1,329 5 10	126 4 2	1,51,736 1 9
Masulipatam	272 14 5	4,168 4 0	123 7 0	46 14 0	517 7 2	27 0 3	29 14 0	1,517 14 7	2,741 9 10	256 3 11	1,27,173 11 3
Nellore	100 0 0	32,465 1 4	177 10 10	..	3,608 4 9	..	2 14 0	2,062 2 8	2,544 5 10	240 1 11	1,55,880 10 4
Chingleput	126 0 0	1,44,674 8 7	498 12 0	..	1,05,011 1 7	988 13 2	..	25,495 6 4	15,352 14 0	612 10 6	4,90,199 0 0
Bellary	..	..	..	..	..	..	..	..	..	..	1,62,509 0 5
Arcot	..	..	..	..	..	..	..	..	..	..	1,72,956 12 9
Negapatam	81 0 5	13,158 10 10	140 9 6	..	1,987 5 1	..	29 2 11	717 10 7	4,452 6 6	30 1 6	2,43,426 11 5
Tinnevelly	80 2 0	8,407 7 4	435 11 11	..	1,230 9 5	214 2 0	..	416 1 4	2,600 3 7	453 1 0	2,17,890 4 1
Trichinopoly	144 4 5	..	..	..	..	..	..	..	..	..	2,06,928 8 6
Calicut	93 15 1	..	..	..	1,268 12 9	..	..	2,751 1 3	..	108 1 9	2,99,809 3 3
Central Office	62 5 0	..	..	..	..	7,140 14 1	..	..	..	..	1,82,253 8 1
Deputy Commissioner, Northern Division	72 15 0	..	..	..	..	..	..	..	..	..	23,526 11 6
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	..	..	25,989 13 0
Deputy Commissioner, Central Division.	..	..	..	..	..	..	..	..	..	..	24,383 8 5
Madras Town Abkári	..	..	..	..	..	..	..	..	..	..	39,818 7 2
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	3,905 15 1
Total ..	1,574 3 7	3,40,232 14 4	1,376 3 3	46 14 0	1,23,928 3 8	8,563 3 9	61 14 11	40,880 3 10	34,374 6 2	3,006 7 7	30,09,175 5 7
Deduct portion debitable to Orissa ..	82 8 3	38,571 3 5	..	..	1,586 4 6	..	..	945 5 9	..	101 8 7	1,45,386 10 1
Net Charges ..	1,491 11 4	3,01,661 10 11	1,376 3 3	46 14 0	1,22,341 15 2	8,563 3 9	61 14 11	39,934 14 1	34,374 6 2	2,904 15 0	28,63,788 11 6
Deduct amount debitable to 7. Excise ..											7,06,112 11 10
Net debitable to Salt ..											21,57,675 15 8

APPENDIX L.

STATEMENT of Expenditure upon Works in the Salt, Abkári and Customs Department in the Madras Presidency and Orissa for 1896–97.

Classification.	Balasore Sub-Division.	Chatrapur (Pooree) Sub-Division.	Chatrapur (Madras) Sub-Division.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.							
Roads including compensation.							
New works	..	54 15 6	..	50 10 0	..	..	..
Repairs	..	..	715 1 2	708 14 7	363 14 1	..	885 10 1
Total, Roads including compensation ..	..	54 15 6	715 1 2	759 8 7	363 14 1	..	885 10 1
Other Works.							
New Works. Compensation	..	..	..	86 14 1	..	..	..
New Works. Protective works, such as hedges, &c.	..	79 10 0	349 3 0	27 2 9	89 14 7	203 14 10	398 6 5
New Works. Offices and lines	159 9 6	..	191 15 3	280 1 7	923 10 10	1,064 11 4	907 11 0
New Works. Boats	..	..	..	28 6 0	820 0 0	..	..
New Works. Other works for public convenience	..	..	..	..	..	..	..
New Works. Sundry works	..	..	..	18 13 4	..	..	88 15 0
Total, New Works ..	159 9 6	79 10 0	541 2 3	440 15 9	1,833 9 5	1,268 10 2	1,395 0 5
Repairs. Protective works, such as hedges, &c.	..	333 2 4	1,005 10 9	1,541 10 8	704 5 1	2,921 0 3	2,495 9 3
Repairs. Offices and lines	1,031 5 2	1,745 4 10	2,303 8 1	3,820 9 1	568 14 8	878 14 2	2,827 2 4
Repairs. Boats	1,284 14 8	241 14 3	56 13 11	..	174 6 8	243 5 0	169 13 6
Repairs. Other works for public convenience	..	45 10 0	10 0 0	..	..	29 15 0	111 12 0
Repairs. Sundry works	..	..	..	98 10 10	..	79 0 0	449 7 8
Total, Repairs ..	2,316 3 10	2,365 15 5	3,376 0 9	5,460 14 7	1,447 10 5	4,152 2 5	6,053 12 9
Total, Other Works ..	2,475 13 4	2,445 9 5	3,917 3 0	5,901 14 4	3,281 3 10	5,420 12 7	7,448 13 2
Total, Works for Revenue and General purposes	2,475 13 4	2,500 8 11	4,632 4 2	6,661 6 11	3,645 1 11	5,420 12 7	8,334 7 3
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works. Compensation	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, &c. ..	..	..	..	..	..	..	..
New Works. Platforms and drying grounds ..	..	246 1 3	..	..	..	..	..
New Works. Protective works	..	..	..	1,158 9 5	..	..	..
New Works. Store-sheds and gollahs ..	..	..	..	..	..	..	74 8 1
New Works. Sundry works	..	..	..	..	..	..	..
Total, New Works ..	..	246 1 3	..	1,158 9 5	..	..	74 8 1
Repairs. Irrigation channels (brine-supply) including opening bars, &c. ..	..	527 7 2	2,034 6 1	989 8 8	..	..	447 9 10
Repairs. Platforms and drying grounds ..	..	..	905 15 10	85 9 3	..	371 7 1	1,079 3 8
Repairs. Protective works	..	..	477 15 3	280 12 11	..	1,052 5 11	..
Repairs. Store-sheds and gollahs ..	..	171 13 4	213 5 11	410 9 6	34 13 4	49 8 4	456 9 1
Repairs. Sundry works	..	..	164 10 0	188 5 2	..	44 9 3	4 4 0
Total, Repairs ..	..	699 4 6	3,796 5 1	1,954 13 6	34 13 4	1,517 14 7	1,987 10 7
Total, Works for the manufacture and storage of salt	..	945 5 9	3,796 5 1	3,113 6 11	34 13 4	1,517 14 7	2,062 2 8
III.—WORKS EXECUTED ON BEHALF OF THE LICENSEES.							
Works for general purposes	..	..	293 13 0	93 9 10	178 8 8	..	7 0 0
Works for manufacture and storage of salt	..	..	1,352 4 4	4,001 4 3	1,329 5 10	2,741 9 10	2,544 5 10
Total, Excise Works ..	..	..	1,646 1 4	4,094 14 1	1,507 14 6	2,741 9 10	2,551 5 10
Grand Total ..	2,475 13 4	3,445 14 8	10,074 10 7	13,869 11 11	5,187 13 9	9,680 5 0	12,947 15 9

Classification.	Chingleput Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Calicut Sub-Division.	Bellary Sub-Division.	Arcot Sub-Division.	Trichinopoly Sub-Division.	Madras Town Abkári.	Central Office.	Total.
1	9	10	11	12	13	14	15	16	17	18
	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.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.										
Roads including compensation.										
New works	..	208 1 5	..	..	..	..	..	..	..	313 10 11
Repairs	1,027 13 4	1,114 6 3	110 15 1	..	..	..	..	..	..	4,926 10 7
Total, Roads including compensation	1,027 13 4	1,322 7 8	110 15 1	..	..	..	..	..	..	5,240 5 6
Other Works.										
New Works. Compensation	..	2 14 5	..	86 12 5	..	..	..	..	..	176 8 11
New Works. Protective works, such as hedges, &c.	554 8 1	460 12 6	125 0 0	..	..	..	..	..	..	2,288 8 2
New Works. Offices and lines	528 5 3	1,695 9 1	566 3 11	299 7 5	3,689 3 5	..	..	..	..	10,216 8 7
New Works. Boats	..	..	..	224 4 0	..	..	..	..	463 8 1	1,535 12 1
New Works. Other works for public convenience	..	..	..	..	..	..	..	..	..	..
New Works. Sundry works	..	160 6 7	..	1,331 9 5	..	..	..	20 0 0	..	1,619 12 4
Total, New Works	1,082 13 4	2,229 10 7	691 3 11	1,942 1 3	3,689 3 5	..	..	20 0 0	463 8 1	15,837 2 1
Repairs. Protective works, such as hedges, &c.	3,781 1 3	1,658 3 5	1,208 15 8	100 0 0	..	..	..	..	..	15,749 10 8
Repairs. Offices and lines	5,580 10 9	4,802 7 5	3,448 12 6	1,197 10 5	43 2 0	395 0 0	248 15 3	..	..	28,892 4 8
Repairs. Boats	* 823 5 9	617 9 5	38 13 10	48 8 5	..	..	..	..	747 14 0	4,447 7 5
Repairs. Other works for public convenience	..	25 0 0	..	..	..	..	..	..	..	222 5 0
Repairs. Sundry works	599 9 3	191 10 8	379 14 7	725 2 3	..	..	..	..	..	2,523 7 3
Total, Repairs	10,784 11 0	7,294 14 11	5,076 8 7	2,071 5 1	43 2 0	395 0 0	248 15 3	..	747 14 0	51,835 3 0
Total, Other Works	11,867 8 4	9,524 9 6	5,767 12 6	4,013 6 4	3,732 5 5	395 0 0	248 15 3	20 0 0	1,211 6 1	67,672 5 1
Total, Works for Revenue and General purposes	12,895 5 8	10,847 1 2	5,878 11 7	4,013 6 4	3,732 5 5	395 0 0	248 15 3	20 0 0	1,211 6 1	72,912 10 7
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.										
New Works. Compensation	..	..	..	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	1,110 10 5	..	..	..	..	..	..	..	..	1,356 11 8
New Works. Protective works	..	..	..	..	..	..	..	..	..	1,158 9 5
New Works. Store-sheds and gollahs	..	..	170 0 0	124 9 0	..	..	..	..	..	369 1 1
New Works. Sundry works	..	..	..	..	..	..	..	..	..	..
Total, New Works	1,110 10 5	..	170 0 0	124 9 0	..	..	..	..	..	2,884 6 2
Repairs. Irrigation channels (brine-supply) including opening bars, &c.	21,017 8 2	..	154 2 11	..	..	..	..	..	..	25,170 10 10
Repairs. Platforms and drying grounds	2,189 2 6	407 4 2	..	..	..	..	..	..	..	5,038 10 6
Repairs. Protective works	716 14 0	145 0 0	..	..	..	..	..	..	..	2,673 0 1
Repairs. Store-sheds and gollahs	428 1 4	165 6 5	121 14 5	2,626 8 3	..	..	..	..	..	4,678 9 11
Repairs. Sundry works	33 1 11	..	..	..	..	..	..	..	..	434 14 4
Total, Repairs	24,384 11 11	717 10 7	276 1 4	2,626 8 3	..	..	..	..	..	37,995 13 8
Total, Works for the manufacture and storage of salt	25,495 6 4	717 10 7	446 1 4	2,751 1 3	..	..	..	..	..	40,880 3 10
III.—WORKS EXECUTED ON BEHALF OF THE LICENSEES.										
Works for general purposes	138 3 8	3,574 9 11	677 8 11	..	..	..	..	..	..	4,963 6 0
Works for manufacture and storage of salt	15,352 14 0	4,452 6 6	2,600 3 7	..	..	..	..	..	..	34,374 6 2
Total, Excise Works	15,491 1 8	8,027 0 5	3,277 12 6	..	..	..	..	..	..	39,337 12 2
Grand Total	53,881 13 8	19,591 12 2	9,602 9 5	6,764 7 7	3,732 5 5	395 0 0	248 15 3	20 0 0	1,211 6 1	1,53,130 10 7
Deduct debitable to Orissa ..										5,921 12 0
Net debitable to Madras Salt ..										1,47,208 14 7

* Excludes Rs. 747-14-0, incurred for the repair of the Commissioner's boats shown against the Central office.

APPENDIX M.

Statement showing the Results of Analyses of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1896.

Sodium Chloride.

Factories.	1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Government Salt.															
Ganjám	95·5	90·0	91·6	95·4	95·6	94·1	89·6	94·7	95·4	95·4	94·8	95·2	94·8	94·0	95·8
Surlá extension	..	..	..	..	..	..	..	..	..	..	..	..	95·0	93·5	95·6
Calingapatam extension	..	..	..	..	..	..	..	..	92·0	94·5	94·7	95·1	93·1	93·6	94·4
Karasa extension	..	..	..	..	..	..	..	92·7	93·6	94·9	93·8	92·7	94·7	92·9	93·4
Balacheruvu	96·3	90·4	94·4	..	..	94·1	93·5	94·2	94·7	94·3	95·6	94·3	94·3	93·6	93·1
Do. extension	..	..	..	..	..	..	..	94·3	94·5	93·4	94·1	94·9	94·0	..	93·2
Polavaram	..	..	..	..	..	..	..	95·0	95·3	96·8	94·0	..	..	95·3	95·2
Penuguduru extension No. I	..	..	..	..	..	..	..	92·4	94·2	93·5	96·4	93·7	94·2	94·1	94·4
Do. do. „ II	..	..	..	..	..	..	..	..	..	..	..	94·7	95·4	95·0	94·2
Pandraka	..	..	82·1	..	90·8	93·2	..	91·9	94·6	95·5	95·6	94·7	93·9	94·0	94·8
Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	93·9
Chinna Ganjám	94·2	94·0	93·4	94·1	94·2	92·0	88·5	93·1	92·5	91·8	..	91·9	93·9	93·5	92·4
Krishnápatnam extension No. I.	..	..	..	..	..	..	..	..	94·4	93·0	94·1	94·9	..	..	..
Do. do. „ II.	..	..	..	..	..	..	..	..	..	..	..	93·7	..	..	..
Dugarázpatnam	..	94·0	92·6	91·6	..	94·4	91·6	90·6	91·4	92·2	92·7	93·0	89·6	92·7	92·9
Kattur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	93·7
Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	94·4
Pulidiwak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	93·6
Attiput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	94·9
Vallur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	93·1
Merkanam extension	..	..	..	..	..	..	..	93·0	92·0	94·7	94·1	96·1	..	..	..
Kandadu	..	..	..	..	..	..	..	..	..	..	..	93·8	95·8	93·6	..
Védáranniyam extension	..	..	..	..	..	..	..	92·3	92·7	95·5	97·0	95·3	96·4	94·0	..
Adirámpatnam do.	..	..	..	..	..	..	..	..	93·2	95·9	95·3	95·8	95·0	96·5	93·9
Kattumavadi	..	..	92·1	..	..	92·1	95·0	95·0	93·4	96·4	94·7	94·2	93·4	94·2	92·7
Lakshmi pans	..	..	..	..	..	..	..	..	..	..	96·2	92·7	92·9	94·0	93·0
Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	95·8
Vaippár	..	..	..	..	..	..	..	94·5	94·4	96·0	94·7	..	..	..	..
Sevandakulam extension	..	..	..	..	..	..	..	..	95·2	93·7	95·2	94·8	93·1	93·6	94·8
Average	..	..	..	..	..	..	..	..	..	..	..	..	..	..	94·0
Excise Salt.															
Surlá	..	90·8	93·9	90·5	94·6	94·6	93·0	93·0	94·0	92·6	92·2	93·2	94·5	92·8	94·7
Naupada	92·8	90·6	94·8	..	93·6	90·1	92·3	93·0	94·3	93·9	96·1	..	..	95·9	94·3
Calingapatam	..	90·6	..	..	91·3	91·6	87·0	90·4	93·2	92·0	93·7	91·1	91·9	92·3	92·2
Kuppili	..	89·4	..	..	92·7	90·9	92·8	90·8	90·5	90·4	88·7	91·6	92·1	94·3	92·6
Konada	..	90·9	92·3	..	91·4	92·3	89·4	89·4	90·8	92·3	91·1	91·8	92·6	94·4	95·2
Bimlipatam	..	91·6	92·7	..	92·0	92·8	82·1	93·0	92·4	91·3	92·2	91·0	92·5	92·1	91·4
Karasa	95·3	88·6	92·8		93·8	92·4	91·0	92·7	92·1	94·0	92·1	93·0	94·0	93·0	95·6
Penuguduru	92·6	89·5	93·8	93·5	92·5	92·5	93·0	90·4	94·3	94·5	96·0	94·6	94·1	93·1	93·4
Jagannaikpur	..	..	..	..	..	..	..	94·8	93·7	93·9	95·8	95·8	95·2	93·9	94·9
Mogalturru	..	94·4	93·6	93·1	93·5	91·8	93·6	92·4	90·4	95·0	94·6	94·1	92·6	93·9	93·9
Manginapudi	93·5	..	89·8	..	92·2	92·6	89·8	93·4	93·6	93·9	..	90·4	91·1	93·0	90·3
Nizampatam	..	..	92·6	94·3	92·9	90·6	92·5	91·8	91·0	92·1	92·6	..	90·9	89·3	90·4
Kanuparti	94·7	95·1	94·9	94·1	95·4	93·6	91·6	93·0	98·5	93·7	92·6	93·1	..	93·2	93·5

Magnesium Chloride. / Magnesium Sulphate.

Factories.	Mg. Chloride 1883 to 1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	Mg. Sulphate 1883 to 1886.	1887.	1888.	1889.	1890.	1891.
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Government Salt.																	
Ganjám	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	2·6	4·3	1·4	1·1	1·4	1·8	1·2	1·3	1·9	0·9	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	0·7	0·2	·0	..	0·1
Surlá extension		..	..	..	..	..	..	..	1·5	1·8	0·6		..	..	..	..	..
Calingapatam extension		..	..	..	1·2	0·9	0·9	1·3	2·2	1·2	1·7		..	..	..	0·1	..
Karasa extension		..	..	2·6	3·0	1·7	2·2	2·8	1·8	1·8	2·1		..	..	0·7	0·4	0·2
Balacheruvu		1·8	3·0	2·3	2·1	2·5	1·8	2·5	2·3	2·4	2·9		·0	0·3	0·2	0·2	1·1
Do. extension		..	..	1·7	2·2	3·1	2·7	2·0	2·2	..	2·6		..	..	0·8	0·1	0·3
Polavaram		..	..	2·0	2·2	0·6	1·6	..	..	1·4	1·0		..	..	·0	0·1	..
Penuguduru extension No. I		..	..	3·3	2·6	2·4	1·5	3·2	2·4	2·9	2·6		..	..	0·6	0·1	0·4
Do. do. „ II		..	..	..	..	..	..	1·5	1·4	2·3	2·3		..	..	..	..	..
Pandraka		1·6	..	0·8	1·1	1·2	2·1	2·1	2·5	1·9	1·0		·0	..	·0	·0	0·1
Kanuparti		..	..	..	..	..	..	..	..	..	3·1		..	..	..	..	..
Chinna Ganjám		3·3	4·4	2·0	2·7	3·1	..	2·9	2·6	2·5	3·0		0·8	2·0	0·1	0·6	1·4
Krishnápatnam extension No. I.		..	..	..	2·6	2·9	1·9	2·2	..	..	..		..	..	..	1·0	1·3
Do. do. „ II.		..	..	..	..	..	..	3·0	..	..	..		..	..	..	..	..
Dugarázpatnam		1·7	3·8	4·1	4·3	3·2	3·0	2·9	3·5	3·4	2·8		·0	·0	1·5	1·2	1·0
Kattur		..	..	..	..	..	..	..	..	..	2·9		..	..	..	..	..
Vayalur		..	..	..	..	..	..	..	..	..	2·4		..	..	..	..	..
Pulidiwak		..	..	..	..	..	..	..	..	..	2·5		..	..	..	..	..
Attiput		..	..	..	..	..	..	..	..	..	2·4		..	..	..	..	..
Vallur		..	..	..	..	..	..	..	..	..	2·6		..	..	..	..	..
Merkanam extension		..	..	1·8	1·0	1·6	2·3	1·7	..	..	..		..	..	·0	·0	·0
Kandadu		..	..	..	..	..	..	1·8	0·7	1·4	..		..	..	..	..	..
Védáranniyam extension		..	..	2·3	1·8	1·6	0·6	1·5	1·4	2·3	..		..	..	·0	0·2	0·6
Adirámpatnam do.		..	..	..	2·6	0·6	1·8	1·3	1·7	1·2	2·7		..	..	..	0·6	..
Kattumavadi		1·3	2·3	1·4	2·9	0·7	2·2	2·4	1·5	2·1	2·9		·0	0·3	·0	0·7	0·2
Lakshmi pans		..	..	..	..	..	1·7	2·4	1·7	2·5	3·0		..	..	..	..	..
Manakudi		..	..	..	..	..	..	..	..	..	1·4		..	..	..	..	..
Vaippár		..	..	1·9	2·8	1·7	3·0	..	..	..	..		..	..	·0	0·3	0·1
Sevandakulam extension		..	..	..	2·5	3·1	2·7	2·4	3·6	3·2	1·9		..	..	..	0·5	0·6
Average	..	..	..	..	..	..	..	..	..	..	2·2	..	..	..	..	..	..
Excise Salt.																	
Surlá	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	2·0	2·9	2·9	1·8	2·4	3·0	1·5	1·7	1·8	1·7	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	0·3	0·2	0·3	0·2	·0
Naupada		2·6	3·9	2·5	1·8	2·6	0·9	..	..	0·7	1·9		0·3	0·7	0·8	0·1	0·8
Calingapatam		1·7	2·7	0·7	1·5	1·7	1·4	1·8	2·2	1·7	2·1		0·9	0·1	·0	0·2	0·1
Kuppili		2·3	3·1	3·5	3·6	3·3	3·1	2·9	1·5	0·5	1·1		·0	0·2	1·5	0·7	1·0
Konada		1·8	4·9	3·0	3·4	2·8	3·5	2·9	1·5	0·9	1·0		0·2	1·0	0·3	0·7	1·1
Bimlipatam		2·1	3·0	2·4	3·7	1·5	3·4	2·4	2·6	2·7	4·2		0·6	·0	0·5	0·1	0·2
Karasa		2·8	2·4	2·6	2·8	1·6	2·4	2·9	2·0	2·6	1·6		·0	·0	0·7	0·1	0·1
Penuguduru		3·6	3·5	4·2	2·4	2·8	1·2	2·0	2·0	2·6	3·4		0·4	1·1	0·3	..	0·6
Jagannaikpur		..	..	1·5	2·9	1·9	1·6	1·4	1·5	2·7	2·4		..	..	0·2	0·2	0·1
Mogalturru		2·7	1·8	2·9	1·1	1·1	0·8	1·5	2·5	2·4	2·2		0·3	·0	·0	..	·0
Manginapudi		3·7	4·7	0·9	2·2	1·9	..	4·1	3·5	1·5	3·1		0·8	0·5	·0	0·2	0·3
Nizampatam		3·6	4·1	3·7	2·6	3·0	1·5	..	2·9	3·7	3·1		·0	0·3	0·7	0·9	0·6
Kanuparti		2·9	3·4	2·6	2·4	2·4	3·1	2·3	..	3·0	3·5		0·2	0·2	0·3	0·2	0·3

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

Statement showing the Results of Analyses of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1896—*cont*.

Magnesium Sulphate—*cont.* / Calcium Salts.

Factories.	Mg. Sulph. 1892.	1893.	1894.	1895.	1896.	Calcium 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894	1895.	1896.
	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Government Salt—cont.																			
Ganjám	0·0	..	0·1	0·6	0·4	3·8	2·4	1·1	0·9	1·3	4·0	1·7	2·0	1·5	1·7	1·7	2·1	2·1	1·3
Surlá extension	..	..	0·1	0·5	1·3	..	..	..	..	..	..	..	..	..	..	..	1·5	1·6	1·2
Calingapatam extension	0·1	0·2	0·2	0·8	0·2	..	..	..	..	..	..	..	3·0	1·3	1·8	1·5	2·0	1·6	2·1
Karasa extension	1·0	0·5	0·5	1·3	0·9	..	..	..	..	..	..	2·3	1·7	1·4	1·6	1·7	1·8	1·9	1·6
Balacheruvu	0·8	0·2	0·3	0·3	0·6	3·3	1·7	..	..	2·3	2·6	2·0	1·6	1·0	0·9	2·0	1·7	2·1	1·8
Do. extension	1·1	0·3	0·3	..	0·7	..	..	..	..	..	..	2·0	1·6	1·8	1·1	1·6	2·3	..	2·1
Polavaram	0·3	..	..	0·3	0·4	..	..	..	..	..	..	2·0	1·4	1·2	2·0	..	..	1·8	0·9
Penuguduru extension No. I	0·0	1·0	0·6	0·6	1·1	..	..	..	..	..	..	2·1	2·1	2·5	1·1	1·8	1·6	1·7	1·2
Do. do. „ II	..	0·2	0·2	0·5	0·2	..	..	..	..	..	..	..	..	..	..	2·1	1·4	1·1	2·0
Pandraka	0·4	0·7	0·1	0·7	0·0	..	5·4	..	4·3	2·6	..	3·6	1·3	1·4	1·2	1·4	2·3	1·8	2·4
Kanuparti	..	..	..	..	1·0	..	..	..	..	..	..	..	..	..	..	..	..	..	1·1
Chinna Ganjám	..	0·7	0·1	0·8	0·1	2·0	2·3	2·0	2·9	1·6	2·7	2·6	2·6	1·8	..	2·4	2·5	1·9	3·0
Krishnápatnam extension No. I.	1·0	0·8	..	..	..	..	..	..	..	..	..	..	1·2	1·3	1·1	1·2	..	..	..
Do. do. „ II.	..	1·1	..	..	..	..	..	..	..	..	..	..	..	..	..	1·2	..	..	..
Dugarázpatnam	0·8	0·6	0·5	1·3	0·8	1·4	2·7	3·8	..	2·3	3·5	2·2	1·9	2·0	2·0	2·1	2·7	1·7	1·8
Kattur	..	..	..	..	0·9	..	..	..	..	..	..	..	..	..	..	..	..	..	1·5
Vayalur	..	..	..	..	1·7	..	..	..	..	..	..	..	..	..	..	..	..	..	0·9
Pulidiwak	..	..	..	..	1·3	..	..	..	..	..	..	..	..	..	..	..	..	..	1·3
Attiput	..	..	..	..	1·2	..	..	..	..	..	..	..	..	..	..	..	..	..	0·8
Vallur	..	..	..	..	1·9	..	..	..	..	..	..	..	..	..	..	..	..	..	1·5
Merkanam extension	0·4	0·3	..	..	..	..	..	..	..	..	..	2·7	2·2	1·8	1·7	1·4	..	..	..
Kandadu	..	..	0·3	..	..	..	..	..	..	..	..	..	..	..	..	2·9	1·3	3·1	..
Védáranniyam extension	0·0	0·2	0·3	0·7	..	..	..	..	..	..	..	3·0	1·5	0·9	0·9	1·5	1·1	1·6	..
Adirámpatnam do.	0·6	0·6	0·7	0·2	1·2	..	..	..	..	..	..	..	1·8	1·4	0·8	1·6	1·3	1·3	1·3
Kattumavadi	1·0	0·5	0·0	0·4	1·3	..	2·6	..	..	3·6	2·0	2·1	1·6	0·9	1·2	1·6	2·9	1·7	1·7
Lakshmi pans	0·4	0·5	0·1	0·5	1·0	..	..	..	..	..	..	..	..	..	1·1	1·9	2·7	1·7	1·7
Manakudi	..	..	..	..	0·0	..	..	..	..	..	..	..	..	..	..	..	..	..	1·9
Vaippár	0·6	..	..	..	..	..	..	..	..	..	..	2·2	1·3	1·0	1·0	..	..	..	..
Sevandakulam extension	0·7	0·1	0·8	0·4	0·3	..	..	..	..	..	..	..	0·8	1·6	0·9	1·9	1·8	2·1	2·2
Average	..	..	..	..	0·8	..	..	..	..	..	..	..	..	..	..	..	..	..	1·6
Excise Salt—cont.																			
Surlá	0·6	0·0	0·3	0·7	0·6	4·1	1·5	2·5	2·0	1·6	3·0	2·4	1·7	2·6	2·4	2·1	1·7	1·8	1·3
Naupada	0·0	..	..	..	0·6	4·3	0·9	..	2·0	2·0	2·3	1·9	1·8	1·3	1·5	..	..	1·8	1·6
Calingapatam	0·3	0·1	0·3	0·2	0·1	2·9	..	..	2·7	1·8	3·0	3·0	1·8	2·4	1·8	1·7	2·3	2·3	2·4
Kuppili	1·7	0·8	..	..		1·8	..	..	1·2	2·5	2·8	1·8	2·5	2·4	2·7	1·8	2·5	1·9	2·1
Konada	0·7	0·3	..	0·4	0·4	2·8	2·2	..	2·0	2·3	2·9	3·0	2·4	1·5	2·5	2·6	2·4	1·6	1·4
Bimlipatam	0·6	0·2	0·3	1·3	2·0	1·9	1·6	..	3·2	2·2	2·6	2·2	2·4	2·9	2·2	2·7	2·3	1·9	1·5
Karasa	0·4	0·8	0·1	0·1	0·3	3·2	2·3	..	2·8	3·4	3·7	2·3	2·7	2·0	2·4	1·7	2·5	2·1	1·5
Penuguduru	0·2	0·5	0·7	1·2	0·9	2·2	2·3	2·0	2·7	2·2	1·5	3·3	2·4	1·1	1·4	1·5	1·4	1·7	1·3
Jagannaikpur	0·1	0·2	0·5	0·4	0·9	..	..	..	..	..	..	1·6	1·7	1·6	1·2	1·7	1·4	1·9	1·0
Mogalturru	0·2	0·0	0·7	0·4	0·7	1·5	2·2	2·2	2·6	2·0	2·5	2·7	2·1	1·3	2·0	2·4	1·8	1·6	1·4
Manginapudi	..	0·8	0·7	0·6	0·9	..	3·7	..	2·5	1·8	3·0	3·1	2·4	1·8	..	2·7	2·6	2·5	2·7
Nizampatam	0·0	..	0·9	1·3	0·8	..	2·2	1·4	2·2	4·3	2·1	2·1	2·0	2·0	2·5	..	1·8	2·4	2·2
Kanuparti	0·8	0·0	..	0·9	0·6	1·1	1·6	1·2	2·5	2·1	2·9	2·6	2·3	2·1	1·7	2·8	..	1·8	1·5

Dirt.

Factories.	1883.	1884.	1885.	1886.	1887.	1888.	1899.	1890.	1891.	1892.	1898.	1894.	1895.	1896.
	53	54	55	56	57	58	59	60	61	62	63	64	65	66
Government Salt—cont.														
Ganjám	2·2	3·1	1·1	0·6	0·9	1·5	1·7	1·1	1·3	1·3	0·4	1·3	0·9	1·2
Surlá extension	..	..	..	..	..	..	..	..	..	..	..	1·6	2·3	0·8
Calingapatam extension	..	..	..	..	..	..	..	3·2	2·0	2·1	0·4	2·1	2·4	1·4
Karasa extension	..	..	..	..	..	..	1·3	0·8	1·3	1·1	0·5	0·8	1·8	1·4
Balacheruvu	2·1	1·9	..	..	1·3	0·2	0·6	1·0	0·6	0·6	0·2	0·8	1·1	1·4
Do. extension	..	..	..	..	..	..	0·7	1·0	0·7	0·8	0·5	0·7	..	0·9
Polavaram	..	..	..	..	..	..	0·5	0·7	1·1	1·6	..	..	1·0	1·8
Penuguduru extension No. I	..	..	..	..	..	..	1·0	0·6	0·8	0·3	0·3	0·7	0·3	0·4
Do. do. „ II	..	..	..	..	..	..	..	..	..	..	0·2	0·7	0·6	0·8
Pandraka	..	10·6	..	3·3	2·3	..	3·3	2·4	1·3	0·4	0·1	0·7	1·2	1·8
Kanuparti	..	..	..	..	..	..	..	..	..	..	..	..	..	0·5
Chinna Ganjám	1·6	1·5	1·1	1·2	1·7	1·9	2·0	1·2	1·5	..	0·4	0·5	0·6	1·2
Krishnápatnam extension No. I.	..	..	..	..	..	..	..	0·5	1·0	1·6	0·4	..	..	..
Do. do. „ II.	..	..	..	..	..	..	..	..	..	..	0·4	..	..	..
Dugarázpatnam	1·6	1·6	1·3	..	1·1	0·9	0·9	0·6	1·1	1·0	0·4	3·2	0·5	1·1
Kattur	..	..	..	..	..	..	..	..	..	..	..	..	..	0·3
Vayalur	..	..	..	..	..	..	..	..	..	..	..	..	..	0·3
Pulidiwak	..	..	..	..	..	..	..	..	..	..	..	..	..	0·7
Attiput	..	..	..	..	..	..	..	..	..	..	..	..	..	0·3
Vallur	..	..	..	..	..	..	..	..	..	..	..	..	..	0·4
Merkanam extension	..	..	..	..	..	..	1·8	4·5	1·4	1·1	0·3	..	..	..
Kandadu	..	..	..	..	..	..	..	..	..	..	0·6	1·6	1·5	..
Védáranniyam extension	..	..	..	..	..	..	2·0	3·4	0·9	1·0	0·5	0·5	0·8	..
Adirámpatnam do.	..	..	..	..	..	..	..	1·3	1·8	1·0	0·2	0·8	0·5	0·4
Kattumavadi	..	2·0	..	..	2·8	0·2	1·0	0·7	1·4	0·5	0·2	1·6	1·2	0·9
Lakshmi pans	..	..	..	..	..	..	..	..	..	0·3	0·2	2·5	0·9	0·8
Manakudi	..	..	..	..	..	..	..	..	..	..	..	..	..	0·4
Vaippár	..	..	..	..	..	..	0·7	0·7	0·5	0·3	..	..	..	..
Sevandakulam extension	..	..	..	..	..	..	..	0·3	0·4	0·2	0·4	0·3	0·4	0·4
Average	..	..	..	..	..	..	..	..	..	..	..	..	..	0·8
Excise Salt—cont.														
Surlá	1·8	2·2	2·6	1·7	1·0	0·8	0·7	1·8	2·0	1·2	0·2	1·3	2·6	1·4
Naupada	1·8	1·3	..	2·0	4·4	0·3	1·2	1·5	1·1	1·2	..	..	1·2	1·1
Calingapatam	2·5	..	..	3·5	3·5	6·8	5·5	2·8	3·6	2·4	0·3	2·8	3·2	2·7
Kuppili	2·3	..	..	2·6	4·0	0·5	2·0	2·2	2·4	3·4	0·2	3·4	2·7	3·6
Konada	2·1	2·6	..	2·6	3·0	1·1	4·0	2·3	1·8	1·9	0·3	3·1	2·4	1·3
Bimlipatam	3·4	3·1	..	2·5	1·7	2·1	1·4	0·8	3·5	1·2	0·4	1·8	1·4	0·6
Karasa	1·9	2·5	..	1·1	1·1	2·3	1·3	2·0	2·0	2·1	0·3	1·1	1·6	0·6
Penuguduru	1·0	0·9	0·8	3·1	0·8	0·4	1·2	0·5	0·5	0·5	0·4	1·4	1·0	0·6
Jagannaikpur	..	..	..	..	..	..	1·7	0·9	2·0	0·8	0·4	1·1	0·5	0·3
Mogalturru	2·0	1·6	1·4	2·1	2·7	1·6	1·6	5·9	2·2	2·2	0·3	1·9	1·2	1·4
Manginapudi	..	4·5	..	0·9	0·7	1·5	2·0	1·0	1·6	..	0·4	1·7	2·0	2·8
Nizampatam	..	2·9	1·9	1·2	1·0	0·6	1·4	3·0	2·0	2·9	..	3·2	2·9	3·1
Kanuparti	1·8	1·2	1·0	0·6	0·6	1·4	1·4	1·0	1·1	0·8	0·3	..	0·7	0·5

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

APPENDIX M—*cont.*

Statement showing the Results of Analyses of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1896—*cont.*

Factories.	Sodium Chloride. 1876.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
												Excise Salt.			
Pákala	..	92·9	92·6	95·0	95·4	92·6	92·1	92·2	90·8	90·4	92·8	93·1	91·2	90·1	92·5
Iskapalle	97·2	92·6	94·4	95·7	95·4	95·2	93·2	93·7	91·6	93·8	94·9	94·9	93·9	92·8	
Krishnápatnam	94·2	..	93·4	92·2	91·3	91·4	91·2	89·7	89·8	92·4	93·0	93·4	93·2	92·2	92·9
Do. extension No. I	..	..	..	..	..	..	..	..	..	..	..	..	93·1	93·3	95·8
Do. do. ,, II	..	..	..	..	..	..	..	..	..	..	..	..	93·0	92·7	93·9
Tada	..	..	92·8	93·1	92·4	91·6	93·0	95·2	93·3	92·4	94·4	93·3	91·3	92·3	93·6
Kattur	94·1	89·8		..	93·7	92·4	89·9	93·1	92·5	93·5	93·0	94·3	92·7	93·2	96·3
Vayalur	93·7	92·8		91·4	94·1	93·8	89·8	91·9	93·4	93·7	93·2	95·6	..	94·4	95·5
Pulidiwak	93·4	92·7		91·0	92·8	94·6	91·9	93·2	92·3	92·1	92·6	93·5	92·6	95·1	..
Attiput	92·6	90·4	* 93·0	91·5	93·9	94·2	91·9	92·0	92·2	92·0	93·4	94·1	95·2	93·2	94·2
Vallur	94·3	92·4		92·3	95·0	92·5	90·6	92·7	92·4	92·8	94·0	95·3	94·0	95·0	
Vadasamanjeri	..	..		..	92·6	90·8	90·8	92·3	92·8	90·6	91·2	92·6	92·5	91·6	93·5
Covelong	..	..		93·2	93·8	92·3	93·1	95·2	92·7	92·3	94·0	94·8	94·1	93·1	93·2
Cheyur	93·2	..	..	..	90·6	89·0	93·1	93·6	94·0	94·9	95·2	..	94·7	..	91·0
Merkanam	91·0	..	..	..	91·1	91·9	92·9	92·8	94·1	94·9	92·7	95·1	94·8	93·1	93·5
Chunampet	..	..	..	..	91·0	93·2	90·9	93·2	94·7	94·7	95·6	94·3	95·5	93·0	92·9
Cuddalore	..	90·9	..	91·0	87·2	89·6	83·8	..	91·5	91·2	92·4	92·8	92·8	95·4	93·3
Kudikadu †	..	..	..	..	..	89·9	87·1	..		90·1	93·1	94·3	94·5	95·3	94·4
Kamblimedu	..	..	..	..	90·6	89·0	86·1	91·0	91·8	89·8	93·4	92·8	91·1	95·6	94·3
Manavari †	..	..	..	..	..	90·2	83·9	93·3	..	90·9	92·0	91·6	90·2	96·2	93·3
Manambadi	..	..	..	..	..	..	..	..	..	..	..	93·5	95·3	96·5	95·4
Neidavasal	95·3	86·6	85·1	..	87·9	82·8	93·0	91·2	89·6	90·5	91·2	92·5	94·3	93·1	92·0
Tranquebar	..	89·2	91·9	..	91·9	90·3	91·3	90·8	90·1	89·0	93·0	92·3	91·9	93·3	93·7
Negapatam	87·4	90·8	..	91·9	92·4	90·0	86·6	92·7	90·1	91·5	94·8	92·7	93·6	93·5	96·1
Védáranniyam	92·2	..	..	..	94·7	92·1	93·8	94·0	92·0	95·1	93·8	95·1	95·1	94·4	94·8
Adirámpatnam	94·7	..	94·1	..	94·7	93·3	92·1	..	94·0	96·1	94·7	94·3	94·9	95·8	94·8
Magilankottai	..	..	..	..		91·5	91·3	..	91·7	96·1	94·0	95·4	92·9	94·5	93·5
Thambikkanallavankottai	..	..	91·9	..	94·9	92·0	92·5	..	93·6	97·0	95·7	95·3	95·0	96·4	93·8
Vattanam	..	94·5	93·8	..	91·7	92·9	92·2	91·7	91·6	96·9	95·0	94·7	95·0	95·3	94·0
Theethandathanam	..	95·4	..	94·9	91·4	92·3	90·0	92·3	93·9	95·6	92·2	94·5	96·4	95·6	95·8
Manakudi	..	..	..	..	..	94·4	90·9	91·0	92·3	95·7	93·6	92·8	95·6	94·6	..
Morekolam	95·4	94·1	94·7	95·7	95·5	94·9	93·6	93·8	92·7	97·0	94·6	95·0	96·1	95·3	95·5
Matturagunádapatnam	95·7	..	..	..	93·9	94·4	93·7	93·0	93·4	93·3	94·5	94·8	95·4	94·5	94·3
Arasadi	94·2	..	93·6	..	91·2	92·6	90·6	..	92·6	94·5	93·2	94·3	94·3	95·4	92·2
Levingepuram	..	..	93·7	..	89·3	93·4	90·3	..	..	93·4	95·3	94·6	94·9	95·3	94·8
Tuticorin	94·7	..	93·5	..	89·8	91·7	93·9	..	..	94·4	..	94·8	94·3	93·9	95·2
Sevandakulam	95·5	..	93·8	..		94·0	90·4	..	..	94·2	95·1	95·5	94·0	95·2	95·1
Káyalpatnam	91·6	..	90·6	88·0	84·8	86·3	89·3	89·6	90·2	91·6	90·7	93·3	92·5	92·3	91·5
Arumuganeri	..	..	..	..	..	..	91·4	93·7	92·1	93·5	91·1	95·4	94·5	94·2	93·5
Keranur	..	..	..	..	..	..	..	..	..	..	..	95·7	92·2	94·6	..
Kulasékarapatnam	..	..	..	..	..	..	..	..	..	95·7	95·7	97·0	96·1	94·8	95·7
Kuttanguli	..	91·9	93·2	91·6	90·7	88·8	88·3	90·2	93·5	94·6	92·9	91·3	92·0	92·0	96·3
Average	..	..	..	..	..	..	..	..	..	..	..	..	..	..	93·9

Factories.	Magnesium Chloride. 1883 to 1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	Magnesium Sulphate. 1883 to 1886.	1887.	1888.	1889.	1890.	1891.
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Pákala	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	1·4	2·0	3·4	4·5	3·4	2·9	3·1	3·8	4·7	3·5	Magnesium Chloride and Magnesium Sulphate have not been separately worked out for these years.	0·1	·0	1·3	1·1	0·7
Iskapalle		2·1	2·5	2·9	3·9	2·3	1·8	1·9	2·5	3·5	..		0·3	0·2	0·3	0·9	0·5
Krishnápatnam		4·2	2·3	5·2	4·8	3·3	2·4	3·2	2·9	3·4	1·5		1·8	·0	1·2	1·2	1·4
Do. extension No. I		..	..	..	..	..	..	..	2·7	2·5	0·9		..	..	..	..	..
Do. do. ,, II		..	..	..	..	..	..	..	3·1	3·6	1·4		..	..	..	..	..
Tada		3·7	2·7	1·8	2·6	3·2	2·4	2·8	4·9	4·1	2·6		2·1	0·1	·0	0·2	1·0
Kattur		3·0	1·8	2·5	2·0	2·4	2·8	2·3	2·8	2·8	1·0		0·1	·0	0·1	..	0·6
Vayalur		2·5	2·4	3·2	1·2	2·2	2·8	1·8	..	2·1	2·1		0·4	·0	0·3	..	0·6
Pulidiwak		2·3	2·2	2·4	2·7	3·3	2·9	3·2	3·5	1·6	..		0·3	·0	0·5	0·1	0·9
Attiput		2·7	1·7	3·0	3·0	3·2	1·7	2·1	1·8	3·0	2·9		0·4	·0	0·1	0·3	0·9
Vallur		2·9	2·9	2·5	2·8	2·7	2·1	1·7	3·0	1·8			1·0	·0	0·1	0·3	1·0
Vadasamanjeri		4·5	1·2	1·7	2·6	3·7	3·6	3·5	3·8	2·7	2·8		0·8	0·3	·0	0·3	1·6
Covelong		3·8	1·4	1·2	2·1	3·1	2·3	2·0	2·6	3·1	3·2		0·7	·0	0·1	0·3	1·0
Cheyur		5·6	1·7	1·6	1·2	1·6	0·9	..	1·2	..	4·2		2·0	·0	·0	..	0·2
Merkanam		2·6	2·9	1·8	1·8	1·2	2·6	1·4	1·6	2·8	2·6		·0	·0	·0	..	0·1
Chunampet		2·3	1·8	2·3	2·1	2·0	1·0	1·9	1·5	3·0	2·9		0·1	0·2	·0	0·1	0·3
Cuddalore		4·5	2·3	..	2·2	2·6	2·1	1·9	1·2	0·5	2·6		1·9	·0	..	0·4	0·3
Kudikadu †		5·2	1·7	..	..	3·5	3·1	2·6	2·0	1·0	2·5		1·3	·0	..	..	1·1
Kamblimedu		3·5	1·5	2·0	3·7	4·7	3·0	2·7	2·1	0·9	2·5		0·2	·0	·0	1·3	1·1
Manavari †		3·8	1·2	1·3	..	3·6	2·4	2·5	1·9	0·7	2·1		0·8	·0	·0	..	1·1
Manambadi		..	..	..	..	..	..	2·6	1·2	0·6	1·5		..	..	..	..	..
Neidavasal		7·5	2·5	3·2	4·7	3·8	4·0	3·9	2·0	3·2	4·0		2·6	·0	0·9	0·4	1·1
Tranquebar		3·1	4·1	2·9	3·3	5·5	2·4	3·6	3·7	3·5	3·4		0·3	0·7	0·9	0·8	2·7
Negapatam		4·2	1·1	2·1	3·7	3·2	1·6	3·1	2·7	1·6	1·4		1·2	·0	0·1	0·9	1·0
Védáranniyam		3·0	2·3	1·7	1·6	1·8	2·7	1·3	1·7	1·8	2·1		0·5	0·5	0·1	0·4	0·2
Adirámpatnam		2·5	1·2	..	2·3	0·6	2·2	2·6	2·2	1·8	2·6		0·6	1·0	..	0·6	0·3
Magilankottai		3·4	4·2	..	3·0	1·2	2·2	1·4	3·0	1·9	2·3		0·7	·0	..	1·3	0·3
Thambikkanallavankottai		3·5	2·0	..	3·1	0·5	1·4	2·1	1·9	0·8	2·9		0·6	·0	..	0·8	..
Vattanam		2·1	4·0	3·2	4·0	0·7	1·7	1·9	1·7	1·4	2·0		0·4	0·8	1·8	1·8	·0
Theethandathanam		1·2	5·2	3·3	3·0	1·6	3·5	2·0	1·2	1·4	1·0		·0	2·3	0·8	1·1	·0
Manakudi		1·6	5·6	4·2	3·5	1·3	2·6	3·3	1·2	1·9	..		·0	0·3	2·5	0·9	·0
Morekolam		1·2	2·8	2·1	3·1	0·9	2·5	1·9	1·2	2·1	2·0		·0	·0	0·8	1·1	0·9
Matturagunádapatnam		2·3	2·9	2·5	2·9	2·1	2·4	2·3	1·6	2·0	2·5		0·2	0·6	0·5	0·2	..
Arasadi		1·6	5·8	..	2·8	2·6	3·5	2·2	2·4	1·6	2·9		·0	0·3	..	1·8	0·7
Levingepuram		3·6	5·6	..	..	3·5	2·6	2·2	2·2	1·9	1·6		0·5	1·0	..	..	0·6
Tuticorin		2·4	3·4	..	..	2·7	..	2·1	1·8	2·4	1·7		·0	0·9	..	..	0·2
Sevandakulam		2·8	5·5	..	..	3·1	2·5	1·5	2·3	2·1	1·8		·0	0·1	..	..	0·5
Káyalpatnam		7·3	6·0	4·5	4·3	4·1	4·7	2·5	2·2	4·1	4·3		1·8	1·9	2·1	1·6	1·2
Arumuganeri		..	4·6	2·8	3·6	3·0	4·5	1·8	2·5	2·6	2·8		·0	0·3	1·1	1·7	1·2
Keranur		..	..	..	..	..	..	2·5	4·9	1·7	..		..	..	..	..	..
Kulasékarapatnam		..	..	..	..	1·1	1·2	0·9	1·4	2·1	1·0		..	..	..	..	0·8
Kuttanguli		4·4	3·1	3·8	3·3	2·5	3·4	2·9	2·6	2·3	0·6		0·8	0·2	0·7	0·8	0·4
Average	..	..	..	..	..	..	..	..	..	..	2·3	..	..	..	..	..	..

* Results of analysis of a sample received from the Madras Depôt. † Sub-factories.

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

Statement showing the Results of Analyses of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1896—*cont.*

Factories.	Magnesium Sulphate—cont. 1892.	1893.	1894.	1895.	1896.	Calcium Salts. 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	*1891.	1892.	1893.	1894.	1895.	1896.
1	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
												Excise Salt—cont.							
Pákala	0·6	1·3	1·6	0·7	1·9	0·6	1·8	1·6	1·5	2·9	4·1	1·6	2·3	2·5	1·9	1·8	1·9	2·6	1·2
Iskapalle	0·6	0·9	0·8	1·3	..	1·0	1·5	1·0	1·7	1·7	2·3	2·0	2·4	1·7	1·3	1·4	1·5	1·7	..
Krishnápatnam	1·4	0·4	1·4	1·9	1·5	..	2·4	2·9	2·3	1·7	2·8	2·3	2·0	1·3	1·3	2·0	1·4	1·2	3·0
Do. extension No. I.	..	..	0·8	1·3	1·1	..	..	..	..	..	..	..	..	..	..	..	2·0	1·7	1·2
Do. do. ,, II.	..	..	1·7	1·2	1·6	..	..	..	..	..	..	..	..	..	..	..	1·2	1·7	2·2
Tada	0·5	1·7	2·5	1·7	1·1	..	1·8	1·8	2·7	1·5	2·5	1·9	2·4	2·0	1·7	1·6	1·0	1·4	1·1
Kattur	1·2	0·5	1·6	1·3	0·1	3·4		..	2·7	3·3	3·0	2·5	2·7	1·7	1·8	1·7	1·8	1·6	1·6
Vayalur	0·4	0·6	..	0·4	0·6	1·3		2·2	2·3	2·6	4·5	2·7	2·2	1·6	1·8	1·3	..	2·1	1·2
Pulidiwak	1·3	0·8	1·5	0·6	..	1·7		2·6	2·6	1·4	3·2	2·1	2·7	2·2	1·6	1·6	1·4	1·3	..
Attiput	0·2	0·6	0·3	0·7	0·6	3·8	* 1·7	2·7	2·4	1·9	3·5	2·9	2·3	1·9	2·2	2·0	1·5	2·2	1·5
Vallur	0·5	0·3	0·9	0·4	..	2·3		3·5	2·1	2·2	3·6	2·5	2·3	1·5	2·0	1·7	1·4	1·6	..
Vadasamanjeri	1·8	1·3	1·2	3·6	1·6	..		..	2·1	2·9	2·7	2·4	2·5	1·6	1·7	1·4	1·7	1·0	1·1
Covelong	0·7	1·0	0·2	1·1	0·3	..		2·4	1·5	2·1	3·4	1·7	1·9	1·7	1·5	0·9	1·9	1·8	2·3
Cheyur	0·1	..	0·2	..	0·9	..	..	..	2·2	2·4	2·9	2·2	2·3	1·8	1·4	..	2·2	..	2·7
Merkanam	0·5	0·5	0·0	0·3	0·6	..	..	..	3·2	4·0	2·8	2·6	2·4	2·1	1·8	2·0	2·1	2·7	2·3
Chunampet	0·2	0·1	0·0	0·4	0·9	..	..	..	3·4	3·0	2·4	2·5	2·0	1·8	2·0	2·5	2·6	2·9	2·3
Cuddalore	0·5	0·1	0·0	..	0·5	1·3	..	2·5	3·4	2·2	5·2	..	2·5	3·7	2·0	2·5	3·7	2·4	2·3
Kudikadu †	0·9	0·7	0·1	..	1·1	..	..	..	..	2·2	5·3	..	..	2·5	1·5	1·6	1·8	2·1	1·2
Kamblimedu	0·6	0·9	0·3	..	0·3	..	..	..	3·5	3·4	4·5	3·6	1·8	2·6	1·8	1·8	3·5	2·1	1·9
Manavari †	0·5	0·6	0·0	0·1	..	..	..	..	..	2·6	3·8	2·9	..	2·4	2·6	2·2	4·1	1·7	3·4
Manambadi	..	0·0	0·0	0·1	..	..	..	..	..	..	..	..	..	..	..	2·7	2·5	1·8	2·1
Neidavasal	2·5	1·3	0·0	0·8	1·2	1·9	3·6	..	2·8	3·4	3·0	1·7	2·5	1·8	1·2	1·4	2·7	1·5	1·7
Tranquebar	1·9	2·2	1·4	1·0	0·9	3·5	2·5	..	2·2	3·1	2·3	2·3	2·5	1·1	1·2	0·9	1·7	1·5	1·4
Negapatam	0·4	1·6	0·9	0·4	0·2	2·7	..	2·5	3·0	2·5	2·5	2·2	2·7	2·4	1·2	1·4	1·6	1·7	1·2
Védaranniyam	0·8	0·5	0·2	0·6	0·4	..	..	..	2·1	2·7	1·9	1·7	1·8	1·7	0·9	1·5	2·0	1·5	1·3
Adirámpatnam	0·5	0·7	0·4	0·1	0·9	..	1·3	..	2·8	2·2	1·7	..	1·4	1·2	1·2	1·4	1·8	1·4	1·0
Magilankottai	1·0	0·1	1·2	0·3	0·3	..	..	..	..	2·4	2·3	.	1·7	0·8	1·1	1·2	1·8	1·4	1·9
Thambikkanallavankottai	0·1	0·2	0·3	0·0	0·6	..	1·9	..	2·6	2·2	2·5	..	1·2	0·8	1·0	1·3	1·6	1·4	1·4
Vattanam	0·6	0·8	0·2	0·3	0·5	..	2·7	..	2·0	2·5	2·3	1·5	1·3	0·7	1·2	1·3	1·7	1·6	2·3
Theethandathanam	2·1	0·4	0·6	0·5	0·8	1·0	..	1·5	1·8	2·3	1·9	2·2	1·0	1·6	1·0	1·7	1·0	1·2	1·4
Manakudi	1·3	0·6	0·3	0·3	..	..	..	..	..	1·7	2·5	0·9	1·9	1·7	1·2	2·1	1·5	2·1	..
Morekolam	1·1	0·3	0·6	0·6	0·4	0·9	1·7	1·6	2·0	2·2	2·3	1·6	1·7	0·6	0·8	1·5	1·4	1·4	1·5
Mutturagunádapatnam	1·2	0·7	0·1	0·6	1·1	1·5	..	..	2·0	2·5	2·1	2·3	2·2	2·5	1·1	1·5	2·1	1·8	1·4
Arasadi	1·1	0·1	0·6	0·8	0·2	..	2·0	..	2·8	3·6	2·8	..	1·0	1·3	1·4	2·4	1·9	1·5	3·5
Levingepuram	0·2	0·0	0·4	0·1	0·4	..	1·6	..	2·6	1·9	2·3	..	..	1·4	1·3	2·3	1·8	1·8	2·4
Tuticorin	..	0·1	0·6	0·1	..	..	2·4	..	2·4	3·4	1·3	..	..	1·8	..	2·2	2·3	2·5	2·2
Sevandakulam	0·3	0·3	0·3	0·0	0·2	..	2·5	..	..	2·5	3·2	..	..	1·4	1·1	1·9	2·7	2·0	2·2
Káyalpatnam	2·1	0·4	1·8	1·8	1·1	..	3·8	3·2	3·7	3·9	1·9	2·8	2·7	2·2	1·4	2·8	2·3	1·1	2·2
Arumuganeri	2·0	0·4	0·7	1·1	1·5	..	..	..	..	..	3·1	1·5	1·4	1·5	1·4	1·4	1·4	1·5	1·6
Keranur	..	0·2	0·9	1·3	..	..	..	..	..	..	..	..	.	..	..	0·9	1·4	1·4	..
Kulasékarapatnam	0·7	0·5	0·5	0·7	..	..	..	..	..	..	..	..	..	1·2	1·4	1·1	1·4	1·9	2·0
Kuttanguli	1·2	0·9	0·0	0·4	·0	3·0	2·4	3·2	2·5	3·4	5·1	2·9	1·6	1·5	1·4	3·5	4·0	3·8	1·8
Average	..	..	..	..	0·7	..	..	..	..	..	..	..	..	..	..	..	..	..	1·8

Factories.	Dirt. 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.
1	53	54	55	56	57	58	59	60	61	62	63	64	65	66
Pákala	2·2	2·1	1·0	0·8	0·7	1·5	0·9	1·0	2·5	0·8	0·5	1·2	1·3	0·5
Iskapalle	1·6	1·6	0·6	0·5	0·4	1·6	0·7	0·9	1·1	0·8	0·4	0·8	0·4	..
Krishnápatnam	..	2·4	1·2	1·5	0·3	3·2	1·0	1·9	1·1	1·4	0·4	0·6	0·8	0·6
Do. extension No. I.	..	..	..	..	..	..	..	..	..	..	..	0·9	0·7	0·6
Do. do. ,, II.	..	..	..	..	..	..	..	..	..	..	..	0·6	0·4	0·5
Tada	..	1·4	0·8	1·5	0·5	1·4	0·7	1·1	0·9	0·6	0·3	0·1	0·1	0·3
Kattur	2·9		..	1·9	0·5	3·9	1·4	2·4	1·3	1·1	0·4	0·6	0·7	0·7
Vayalur	1·0		1·9	1·3	0·3	3·0	1·3	2·7	1·4	1·4	0·2	..	0·7	0·2
Pulidiwak	2·3		1·9	2·9	0·3	2·6	1·4	1·7	1·2	1·1	0·3	0·5	0·8	..
Attiput	1·2	* 1·8	0·6	1·9	0·6	2·6	1·6	1·8	1·5	0·5	0·2	0·7	0·4	0·3
Vallur	0·7		0·8	1·7	0·9	2·9	1·7	2·0	1·4	1·1	0·2	0·3	0·7	..
Vadasamanjeri	..		..	1·9	0·7	4·3	3·2	1·5	2·0	1·3	0·4	0·5	0·7	0·6
Covelong	..		0·3	1·0	0·6	1·4	1·2	1·5	1·3	1·1	0·7	0·8	0·7	0·8
Cheyur	..	..	..	4·2	0·5	1·8	2·4	1·9	1·0	2·1	..	1·2	..	0·8
Merkanam	..	..	..	3·2	1·0	1·1	2·3	1·0	1·3	2·0	0·4	1·2	0·7	0·7
Chunampet	..	..	..	2·1	1·0	4·1	1·5	0·6	0·8	1·0	0·4	0·2	0·3	0·4
Cuddalore	2·0	..	0·5	3·4	1·3	8·2	..	3·0	2·1	2·4	0·2	2·0	1·2	0·9
Kudikadu †	..	..	..	..	1·0	5·5	..	..	2·2	1·0	0·4	1·1	1·2	0·4
Kamblimedu	..	..	..	3·0	3·6	7·6	2·7	0·9	1·4	0·8	0·4	2·5	0·9	0·8
Manavari †	..	..	..	..	2·0	10·5	2·0	..	1·7	2·3	0·5	3·5	0·8	0·9
Manambadi	..	..	..	..	..	..	..	..	..	..	0·3	0·7	0·5	0·5
Neidavasal	5·3	8·5	..	4·2	3·4	1·2	2·5	2·3	2·2	0·7	0·3	0·6	1·0	0·6
Tranquebar	3·3	3·0	..	2·5	2·7	1·1	2·6	3·3	1·2	1·0	0·4	0·9	0·3	0·3
Negapatam	3·4	..	2·1	2·9	1·6	9·3	2·4	2·4	1·3	1·8	0·3	0·9	2·5	0·7
Védaranniyam	..	..	..	1·0	1·0	1·1	2·1	3·5	1·1	1·1	0·4	0·6	1·3	1·1
Adirámpatnam	..	3·2	..	1·6	1·0	0·8	..	1·2	1·8	1·0	0·5	0·4	0·4	0·2
Magilankottai	..	..	..	..	1·6	4·7	..	1·9	1·0	1·4	0·4	0·8	1·4	1·4
Thambikkanallavankottai	..	3·5	..	1·2	1·3	2·3	..	0·8	1·3	1·3	0·6	0·8	1·1	0·7
Vattanam	0·9	1·4	..	1·6	1·7	0·2	1·3	1·0	1·2	1·2	0·5	1·1	1·2	0·8
Theethandathanam	0·8	..	0·8	0·6	4·0	0·2	1·1	0·7	0·8	0·8	0·6	0·5	0·7	0·6
Manakudi	..	..	..	..	1·8	0·2	1·0	1·0	0·9	1·0	0·3	1·0	0·7	..
Morekolam	0·8	0·7	0·2	0·2	1·0	0·6	1·1	0·9	0·3	0·4	0·6	0·3	0·2	0·3
Mutturagunádapatnam	..	..	..	0·4	0·2	0·2	1·2	0·9	1·7	0·3	0·3	0·7	0·6	0·4
Arasadi	..	0·9	..	0·3	1·7	0·2	..	0·9	0·2	0·4	0·4	0·5	0·5	0·7
Levingepuram	..	0·7	..	0·2	0·2	0·2	..	..	0·4	0·1	0·3	0·3	0·4	0·4
Tuticorin	..	2·2	..	0·4	2·0	0·3	..	..	0·3	..	0·3	0·5	0·6	0·4
Sevandakulam	..	0·9	..	..	0·2	0·3	..	..	0·3	0·3	0·3	0·3	0·2	0·4
Káyalpatnam	..	1·0	0·6	0·9	0·4	0·4	0·5	0·8	0·4	0·6	0·4	0·6	0·3	0·5
Arumuganeri	..	..	..	..	..	0·2	0·3	0·7	0·3	0·5	0·4	0·4	0·2	0·3
Keranur	..	..	..	..	..	..	..	..	..	..	0·5	0·2	0·4	
Kulasékarapatnam	..	..	..	..	..	..	..	..	0·7	0·5	0·3	0·4	0·2	0·8
Kuttanguli	1·5	1·3	0·6	0·3	2·1	3·0	2·0	0·4	0·5	0·5	0·2	1·0	1·1	0·3
Average	..	..	..	..	..	..	..	..	..	..	..	..	..	0·8

* Results of analysis of a sample received from the Madras Depôt. † Sub-factories. NOTE.—Figures in leaded type relate to Excise salt.

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

APPENDIX N.

STATEMENT of offences against the Salt Laws in the Madras Presidency in the year 1896.

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by Officers of the Department. Released by department. I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chatrapur	Ganjám	15	7	..	..	..	..	..	..	1	1	1	1	6	6	7	7
	Surlá	63	27	..	..	2	2	..	..	1	1	3	3	24	24	27	27
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	78	34	..	..	2	2	..	..	2	2	4	4	30	30	34	34
Chicacole	Naupada	574	258	33	33	72	72	..	..	2	2	107	107	151	151	258	258
	Calingapatam	1,038	360	15	15	85	85	..	..	4	4	104	104	252	252	356	356
	Konada	1,145	332	4	4	96	96	..	..	1	1	101	101	231	231	332	332
	Bobbili	230	100	3	3	7	7	..	..	..	..	10	10	81	81	91	91
	Karasa	167	80	2	2	18	18	..	..	..	..	20	20	58	58	78	78
	Anakápalle	595	281	11	11	71	71	..	..	..	..	82	82	198	198	280	280
	Polavaram	556	228	10	10	93	93	..	..	1	1	104	104	118	121	222	225
	Total	4,305	1,639	78	78	442	442	..	..	8	8	528	528	1,089	1,092	1,617	1,620
Cocanada	Penugudurú	229	113	6	6	35	35	..	..	..	..	41	41	71	72	112	113
	Rajahmundry	240	159	1	1	69	69	..	..	..	..	70	70	88	89	158	159
	Mogalturru	280	233	2	2	135	135	2	2	3	3	142	142	90	90	233	(a) 233
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	749	505	9	9	239	239	2	2	3	3	253	253	249	251	503	505
Masulipatam	Manginapudi	155	81	1	1	27	27	..	..	..	1	28	29	42	44	70	73
	Nizampatam	128	110	9	9	45	45	..	..	3	3	57	57	52	53	109	110
	Bezwada	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	283	191	10	10	72	72	..	..	3	4	85	86	94	97	179	183

(a) Includes 1 case with 1 person written off.

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Disposal by Officers of the Department—cont. Undetected scrapings of salt-earth registered from 1st October 1895 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by Magistracy. Pending trial on 1st January 1896, and sent up for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1896.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Chatrapur	Ganjám	8	15	7	..	..	6	6	5	5	..	..	1	1
	Surlá	5	32	27	31	..	24	24	13	13	..	..	11	11
	Aská	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	13	47	34	31	..	30	30	18	18	..	..	12	12
Chicacole	Naupada	268	526	258	48	..	164	164	142	142	2	2	20	20
	Calingapatam	601	959	(a) 358	79	2	275	275	256	256	2	2	17	17
	Konada	726	1,058	332	87	..	249	249	236	236	1	1	12	12
	Bobbili	121	213	(b) 92	17	8	81	81	81	81	..	..	..	..
	Karasa	76	154	78	13	2	59	59	50	50	..	..	9	9
	Anakápalle	276	556	280	39	1	233	233	226	226	2	2	5	5
	Polavaram	291	514	(c) 226	42	2	119	122	117	120	..	..	2	2
	Total	2,359	3,980	1,624	325	15	1,180	1,183	1,108	1,111	7	7	65	65
Cocanada	Penuguduru	108	220	113	9	..	74	75	68	68	1	1	5	6
	Rajahmundry	82	240	159	..	..	88	89	87	88	1	1	..	..
	Mogalturru	29	262	233	18	..	92	92	90	90	2	2	..	..
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	219	722	505	27	..	254	256	245	246	4	4	5	6
Masulipatam	Manginapudi	77	147	73	8	8	43	45	32	34	2	2	9	9
	Nizampatam	19	128	110	..	..	55	56	54	54	1	2	..	..
	Bezwada	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vinukonda	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	96	275	183	8	8	98	101	86	88	3	4	9	9

(a) Includes 2 cases with 2 persons written off. (b) Includes 1 case with 1 person written off. (c) Includes 1 case with 1 person written off.

APPENDIX N—*cont.*

STATEME[illegible]es against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Pe[illegible] of the [illegible] since beg[illegible] during year.		Disposal by Officers of the Department. — Released by department. — I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore ..	Kanuparti	21	12	3	3	..	..	..	..	..	..	3	3	9	9	12	12
	Pákala	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	28	11	..	..	..	..	..	..	..	..	..	..	11	11	11	11
	Krishnapatnam ..	369	88	7	7	10	10	2	2	3	3	22	22	63	63	85	85
	Atmakur	10	6	..	..	3	3	..	..	..	..	3	3	3	3	6	6
	Total ..	430	117	10	10	13	13	2	2	3	3	28	28	86	86	114	114
Chingleput ..	Tada	36	3	..	..	..	..	..	..	..	..	..	..	3	3	3	3
	Vayalur	64	44	2	3	4	4	..	2	..	..	6	9	33	35	39	44
	Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	111	63	2	2	4	4	..	..	1	3	7	9	54	54	61	63
	Merkanam ..	584	388	15	15	5	5	..	..	..	..	20	20	368	368	388	388
	Total ..	795	498	19	20	13	13	..	2	1	3	33	38	458	460	491	498
Bellary ..	Markapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurnool	7	8	..	..	..	..	..	..	..	..	..	..	7	8	7	8
	Bellary	23	25	..	..	..	..	..	..	1	1	1	1	20	21	21	22
	Nandyal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	11	11	..	..	..	..	..	..	..	..	..	..	10	10	10	10
	Cuddapah	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Siddhavattam	18	19	..	..	10	10	..	..	..	..	10	10	7	8	17	18
	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	60	64	..	..	10	10	..	..	1	1	11	11	45	48	56	59
Arcot ..	Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ránippéttai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arni	27	27	1	1	3	3	..	..	1	1	5	5	22	22	27	27
	Tindivanam	574	408	9	9	12	12	..	..	1	1	22	22	385	385	407	407
	Tirukkóyilúr	596	497	10	11	112	112	..	..	6	6	128	129	367	367	495	496
	Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Námakkal	38	34	2	2	6	6	..	..	..	..	8	8	26	26	34	34
	Krishnagiri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	1,235	966	22	23	133	133	..	..	8	8	163	164	800	800	963	964

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Disposal by Officers of the Department—*cont.* — Undetected scrapings of salt-earth registered from 1st October 1895 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by Magistracy. — Pending trial on 1st January 1896, and sent up for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1896.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Nellore ..	Kanuparti	..	12	12	9	..	9	9	9	9	..	..	..	..
	Pákala	..	..	..	2	..	..	..	..	..	..	..	..	..
	Iskápalle	..	11	11	17	..	11	11	11	11	..	..	..	..
	Krishnapatnam	..	86	(a) 86	283	2	68	68	58	58	1	1	9	9
	Atmakur	..	6	6	4	..	3	3	3	3	..	..	..	..
	Total ..	..	115	115	315	2	91	91	81	81	1	1	9	9
Chingleput ..	Tada	33	36	3	..	..	3	3	3	3	..	..	..	..
	Vayalur	25	64	44	..	..	34	37	34	35	..	2	..	..
	Ennore	..	..	..	..	..	..	..	..	..	..	..	..	..
	Covelong	50	111	63	..	..	54	54	52	52	1	1	1	1
	Merkanam	189	577	388	7	..	369	369	367	367	2	2	..	..
	Total ..	297	788	498	7	..	460	463	456	457	3	5	1	1
Bellary ..	Markapur	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurnool	..	7	8	..	..	7	8	6	7	1	1	..	..
	Bellary	..	21	22	2	3	22	23	21	22	..	..	1	1
	Nandyal	..	..	..	..	..	..	..	..	..	..	..	..	..
	Anantapur	..	10	10	1	1	10	10	9	9	..	..	1	1
	Cuddapah	..	1	1	..	..	1	1	1	1	..	..	..	..
	Siddhavattam	..	17	18	1	1	7	8	7	8	..	..	..	..
	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	56	59	4	5	47	50	44	47	1	1	2	2
Arcot ..	Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ránippéttai	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arni	..	27	27	..	..	22	22	22	22	..	..	..	..
	Tindivanam	134	541	407	33	1	389	389	389	389	..	..	..	..
	Tirukkóyilúr	95	591	(b) 497	5	..	373	373	370	370	3	3	..	..
	Salem	..	..	..	..	..	..	..	..	..	..	..	..	..
	Námakkal	4	38	34	..	..	26	26	26	26	..	..	..	..
	Krishnagiri	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	233	1,197	965	38	1	810	810	807	807	3	3	..	..

(a) Includes 1 case with 1 person written off.

(b) Includes 1 case with 1 person written off.

APPENDIX N—*cont.*

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by department. I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam ..	Villupuram	505	468	12	12	120	120	6	6	3	3	141	141	318	319	459	460
	Cuddalore	1,581	1,083	42	42	104	104	..	..	9	11	155	157	922	922	1,077	1,079
	Tranquebar	337	224	5	5	33	33	..	..	..	..	38	38	186	186	224	224
	Negapatam	73	23	2	2	6	6	..	..	1	1	9	9	13	13	22	22
	Védáranniyam	47	16	..	..	1	1	..	..	..	..	1	1	13	13	14	14
	Adirámpatnam	631	454	3	3	7	7	..	..	1	1	11	11	443	443	454	454
	Kattumavadi	* 1,469	1,245	16	16	192	192	..	..	17	17	225	225	1,016	1,016	1,241	1,241
	Nannilam	69	65	1	1	14	14	1	1	2	2	18	18	45	45	63	63
	Total ..	4,712	3,578	81	81	477	477	7	7	33	35	598	600	2,956	2,957	3,554	3,557
Tinnevelly ..	Vattanam	1,366	388	18	18	17	17	..	..	3	3	38	38	346	346	384	384
	Morekolam	195	180	1	1	..	..	..	..	5	6	6	7	168	168	174	175
	Tuticorin	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	8	8	..	..	..	..	..	..	..	..	..	..	7	7	7	7
	Kuttanguli	18	7	..	..	7	7	..	..	..	..	7	7	..	..	7	7
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Srívilliputtúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	1,591	583	19	19	24	24	..	..	8	9	51	52	521	521	572	573
Trichinopoly ..	Coimbatore	6	7	..	..	..	..	..	..	..	..	..	..	6	7	6	7
	Bhaváni	1	1	..	..	1	1	..	..	..	..	1	1	..	..	1	1
	Erode	23	17	..	..	..	..	4	4	..	..	4	4	9	9	13	13
	North Trichinopoly ..	1,210	834	10	10	113	113	..	..	5	5	128	128	699	699	827	827
	South ,, ..	708	466	9	9	56	56	..	..	..	..	65	65	397	397	462	462
	Tanjore	791	723	27	29	70	70	1	1	3	6	101	106	613	614	714	720
	Dindigul	24	23	2	2	1	1	..	..	..	..	3	3	20	20	23	23
	Madura	406	184	1	1	29	29	..	..	6	6	36	36	147	147	183	183
	Tirumangalam	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Total ..	3,170	2,256	49	51	270	270	5	5	14	17	338	343	1,892	1,894	2,230	2,237

* Revised figure.

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Undetected scrapings of salt-earth registered from 1st October 1895 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		DISPOSAL BY MAGISTRACY. Pending trial on 1st January 1896 and sent up for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1896.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	19	20	21	22	23	24	25	26	27	28	29	30	31
Negapatam ..	Villupuram	35	496	(a) 462	9	6	357	360	347	348	9	11	..	(g) ..
	Cuddalore	451	1,530	(b) 1,081	51	2	932	932	924	924	8	8	..	..
	Tranquebar	113	337	224	..	..	186	186	186	186	..	..	..	..
	Negapatam	50	73	(c) 23	..	..	13	18	13	18	..	..	..	..
	Védáranniyam	31	47	(d) 16	..	..	15	15	12	12	3	3	..	..
	Adirámpatnam	172	626	454	5	..	461	461	454	454	2	2	4	(h) 4
	Kattumavadi	210	1,452	(e) 1,242	17	3	1,256	1,256	1,190	1,190	1	1	60	(i) 60
	Nannilam	4	68	(f) 64	1	1	45	45	43	43	..	..	1	(j) 1
	Total ..	1,066	4,629	3,566	83	12	3,265	3,268	3,169	3,170	23	25	65	65
Tinnevelly ..	Vattanam	969	1,354	(k) 385	12	3	442	442	425	425	..	..	(l) 15	15
	Morekolam	15	189	175	6	5	235	235	229	229	5	5	1	1
	Tuticorin	4	4	..	..	..	..	..	..	..	..	..	..	..
	Káyalpatnam	..	7	7	1	1	7	7	7	7	..	..	..	..
	Kuttanguli	11	18	7	..	..	..	..	..	..	..	..	..	..
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..
	Srívilliputtúr	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	999	1,572	574	19	9	684	684	661	661	5	5	16	16
Trichinopoly ..	Coimbatore	..	6	7	..	..	6	7	6	7	..	..	..	..
	Bhaváni	..	1	1	..	..	..	..	..	..	..	..	..	..
	Erode	7	22	(m) 16	1	1	9	9	9	9	..	..	..	..
	North Trichinopoly ..	376	1,205	(n) 829	5	5	699	699	697	697	1	1	..	(p) ..
	South ,, ..	242	704	462	4	4	408	408	408	408	..	..	..	..
	Tanjore	72	788	(o) 722	3	1	681	682	677	678	4	4	..	..
	Dindigul	..	23	23	1	..	20	20	19	19	..	..	1	1
	Madura	222	405	183	1	1	170	170	169	169	..	..	..	(q) ..
	Tirumangalam	..	1	1	..	..	1	1	1	1	..	..	..	..
	Total ..	919	3,155	2,244	15	12	1,994	1,996	1,986	1,988	5	5	1	1

(a) Includes 2 cases with 2 persons written off.
(b) Includes 2 cases with 2 persons written off.
(c) Includes 1 case with 1 person written off.
(d) Includes 2 cases with 2 persons written off.
(e) Includes 1 case with 1 person written off.
(f) Includes 1 case with 1 person written off.
(g) Excludes 1 case with 1 person written off.
(h) Excludes 1 case with 1 person withdrawn.
(i) Excludes 5 cases with 5 persons withdrawn.
(j) Excludes 1 case with 1 person withdrawn.
(k) Includes 1 case with 1 person written off.
(l) Excludes 2 cases with 2 persons written off.
(m) Includes 2 cases with 3 persons written off.
(n) Includes 2 cases with 2 persons written off.
(o) Includes 2 cases with 2 persons written off.
(p) Excludes 1 case with 1 person withdrawn.
(q) Excludes 1 case with 1 person withdrawn.

APPENDIX N—*cont.*

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by Officers of the Department. — Released by department. — I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Calicut	Udipi	236	110	2	2	75	75	..	..	2	2	79	79	31	31	110	110
	Mangalore	398	151	2	2	6	6	1	1	2	2	11	11	139	139	150	150
	Tellicherry	1,615	1,157	215	215	39	39	1	1	1	1	256	256	892	895	1,148	1,151
	Calicut	31	24	..	..	1	1	4	4	2	2	7	7	17	17	24	24
	Ponnáni	524	340	16	16	5	5	..	..	11	11	32	32	303	303	335	335
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. II	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2,804	1,782	235	235	126	126	6	6	18	18	385	385	1,382	1,385	1,767	1,770
	Madras Town Circle ..	2	16	..	3	..	..	..	..	..	..	..	3	2	13	2	16
	Grand Total ..	20,214	12,229	532	539	1,821	1,821	22	24	102	111	2,477	2,495	9,604	9,634	12,082	12,130

Statement of offences against the Salt Laws in the Madras Presidency in the year 1896—*cont.*

Sub-division.	Circle.	Disposal by Officers of the Department—*cont.* — Undetected scrapings of salt-earth registered from 1st October 1895 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by Magistracy. — Pending trial on 1st January 1896, and sent up for trial up to 31st December 1896.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1896.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Calicut	Udipi	121	281	110	5	..	32	32	28	28	1	1	3	3
	Mangalore	247	398	(*a*) 151	..	..	139	139	137	137	1	1	1	1
	Tellicherry	394	1,544	(*b*) 1,154	71	3	958	961	905	908	4	4	22	(*d*) 22
	Calicut	7	31	24	..	..	17	17	17	17	..	..	..	..
	Ponnáni	167	504	(*c*) 338	20	2	318	318	306	306	..	..	12	12
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. I	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. II	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	936	2,708	1,777	96	5	1,464	1,467	1,393	1,396	6	6	38	38
	Madras Town Circle ..	..	2	16	..	..	2	13	2	13	..	..	..	..
	Grand Total ..	7,137	19,246	12,160	968	69	10,379	10,412	10,056	10,083	61	66	223	224

(*a*) Includes 1 case with 1 person written off. (*b*) Includes 2 cases with 3 persons written off. (*c*) Includes 2 cases with 3 persons written off. (*d*) Excludes 27 cases with 27 persons written off.

APPENDIX O

STATEMENT showing the operations of the Fish-curing yards in the Madras Presidency for the year 1896–97.

Sub-Division.	Circle.		Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				MDS. S.	MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Jhatrapur	Ganjám	1896–97	10,066	10,616 3	1,107 14	692 1 6	8·58	..	..	474 5 10	75 5 0	549 10 10
		1895–96	8,012	10,426 9	1,102 8	688 14 0	8·69	..	..	483 1 6	66 3 10	549 5 4
	Surlá	1896–97	8,674	28,395 18	2,656 38	1,667 14 10	7·69	..	..	1,127 1 9	336 1 1	1,463 2 10
		1895–96	7,424	24,257 11	2,415 1	1,509 6 3	8·19	..	..	1,121 13 6	352 12 4	1,474 9 10
	Total	1896–97	18,740	39,011 21	3,764 12	2,360 0 4	7·93	..	..	1,601 7 7	411 6 1	2,012 13 8
		1895–96	15,436	34,683 20	3,517 9	2,198 4 3	8·34	..	..	1,604 15 0	419 0 2	2,023 15 2
Chicacole	Naupada	1896–97	14,502	25,912 34	2,319 26	1,449 12 6	7·36	..	..	458 8 3	165 13 10	624 6 1
		1895–96	9,616	13,042 2	1,347 22	842 3 6	8·50	..	..	477 6 9	110 2 0	587 8 9
	Calingapatam	1896–97	14,065	26,227 11	2,148 22	1,375 10 6	6·74	..	37 14 5	838 5 10	127 3 8	1,003 7 11
		1895–96	8,606	12,316 28	1,099 35	751 14 6	7·34	..	43 5 0	823 13 4	82 6 0	949 8 4
	Konada	1896–97	19,658	19,411 39	2,013 26	1,284 11 1	8·54	..	15 0 9	1,021 11 4	329 13 6	1,366 9 7
		1895–96	16,781	18,561 6	1,766 28	1,177 12 8	7·83	..	30 3 4	857 3 2	264 13 3	1,152 3 9
	Karasa	1896–97	9,262	10,682 13	1,067 1	711 14 10	8·22	..	28 2 5	287 8 11	51 0 0	366 11 4
		1895–96	7,187	5,137 37	498 21	337 6 5	7·98	..	..	275 6 2	29 5 3	304 11 5
	Anakápalle	1896–97	1,215	1,358 37	126 1	78 12 3	7·63	..	..	136 1 0	17 2 0	153 3 0
		1895–96	1,417	1,415 10	127 14	79 9 6	7·40	..	..	144 0 0	20 0 0	164 0 0
	Polavaram	1896–97	11,153	14,000 37	1,233 37	771 3 3	7·23	..	..	499 11 10	178 12 8	678 8 6
		1895–96	6,033	4,152 22	372 29	232 15 3	7·38	..	..	602 4 6	64 7 0	666 11 6
	Total	1896–97	69,855	97,594 11	8,908 33	5,672 0 5	7·51	..	81 1 7	3,241 15 2	869 13 8	4,192 14 5
		1895–96	49,640	54,625 25	5,212 29	3,421 13 10	7·85	..	73 8 4	3,180 1 11	571 1 6	3,824 11 9
Cocanada	Penuguduru	1896–97	12,007	38,349 16	4,588 16	2,867 12 0	9·84	..	..	1,007 0 7	908 1 3	1,915 1 10
		1895–96	10,700	28,849 33	3,545 20	2,215 15 0	10·11	..	..	1,008 0 0	723 6 9	1,731 6 9
	Mogalturru	1896–97	3,715	1,954 19	321 23	201 5 2	13·53	..	..	143 12 11	13 7 11	157 4 10
		1895–96	3,535	1,867 28	283 34	222 8 4	12·50	..	25 0 0	144 0 0	17 0 6	186 0 6
	Total	1896–97	15,722	40,303 35	4,909 39	3,069 1 2	10·02	..	..	1,150 13 6	921 9 2	2,072 6 8
		1895–96	14,235	30,717 21	3,829 14	2,438 7 4	10·25	..	25 0 0	1,152 0 0	740 7 3	1,917 7 3
Masulipatam	Manginapudi	1896–97	1,662	1,156 17	190 32	139 8 8	13·57	..	79 0 0	332 7 11	35 7 3	446 15 2
		1895–96	1,930	1,452 1	267 20	185 14 5	15·15	..	..	330 3 9	11 1 9	341 5 6
	Nizampatam	1896–97	5,103	6,789 23	1,181 2	572 13 9	14·31	..	..	564 0 0	274 4 4	838 4 4
		1895–96	5,330	6,421 2	1,064 30	512 1 8	13·64	..	..	564 0 0	181 2 6	745 2 6
	Total	1896–97	6,765	7,946 0	1,371 34	712 6 5	14·20	..	79 0 0	896 7 11	309 11 7	1,285 3 6
		1895–96	7,260	7,873 3	1,332 10	698 0 1	13·92	..	..	894 3 9	192 4 3	1,086 8 0

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1896–97—*cont.*

Sub-Division.	Circle.		Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				MDS. S.	MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	Kanuparti	1896–97	35	31 0	5 0	2 9 5	13·27	..	..	58 15 2	..	58 15 2
		1895–96	213	116 3	19 9	10 1 2	10·82	..	0 15 0	179 12 10	2 6 8	183 2 6
	Pákala	1896–97	448	1,505 0	185 16	93 1 11	10·13	37 0 0	30 0 0	173 3 8	23 8 9	263 12 5
		1895–96	196	847 3	106 9	53 1 10	10·30	..	..	144 0 0	2 12 0	146 12 0
	Iskapalle	1896–97	2,464	6,551 0	792 22	398 9 9	9·95	..	90 0 0	716 1 2	97 5 9	903 6 11
		1895–96	1,603	6,296 4	768 31	385 7 11	10·04	..	123 7 2	700 8 11	171 14 2	995 14 3
	Krishnapatnam	1896–97	6,745	24,651 25	3,333 10	1,436 3 5	11·12	51 15 0	152 0 0	878 8 11	352 5 8	1,434 13 7
		1895–96	6,639	17,531 11	2,368 5	1,022 4 0	11·11	25 11 0	37 1 11	850 6 8	221 13 0	1,135 0 7
	Total	1896–97	9,692	32,738 25	4,316 8	1,930 8 6	10·84	88 15 0	272 0 0	1,826 12 11	473 4 2	2,661 0 1
		1895–96	8,651	24,820 21	3,262 14	1,470 14 11	10·81	25 11 0	161 8 1	1,874 12 5	398 13 10	2,460 13 4
Chingleput	Tada	1896–97	3,538	5,543 15	869 37	334 0 1	12·91	..	34 14 3	172 11 2	42 7 0	250 0 5
		1895–96	3,558	4,210 14	655 2	253 5 4	12·80	..	..	175 13 6	33 3 6	209 1 0
	Vayalur	1896–97	12,766	37,858 0	4,797 7	1,815 1 10	10·94	..	281 14 6	840 8 5	364 9 7	1,487 0 6
		1895–96	10,503	19,820 36	2,634 35	1,004 10 5	10·93	..	276 5 0	781 7 6	218 10 9	1,276 7 3
	Merkanam	1896–97	2,831	6,052 35	690 37	349 14 4	9·39	..	..	288 0 0	28 0 9	316 0 9
		1895–96	1,737	2,179 28	260 19	133 13 5	9·83	..	..	312 0 0	9 14 9	321 14 9
	Total	1896–97	19,135	49,454 10	6,358 1	2,499 0 3	10·57	..	316 12 9	1,301 3 7	435 1 4	2,053 1 8
		1895–96	15,798	26,210 38	3,550 16	1,391 13 2	11·14	..	276 5 0	1,269 5 0	261 13 0	1,807 7 0
Negapatam	Cuddalore	1896–97	939	1,263 12	204 20	102 4 0	13·32	..	..	120 0 0	76 2 9	196 2 9
		1895–96	788	1,039 31	157 10	78 10 0	12·44	..	..	157 10 0	25 15 3	183 9 3
	Tranquebar	1896–97	1,402	6,085 14	770 20	385 4 0	10·41	..	23 14 0	300 0 0	165 10 6	489 8 6
		1895–96	1,626	5,941 14	738 0	369 0 0	10·22	..	..	372 0 0	88 9 3	460 9 3
	Negapatam	1896–97	671	1,478 33	188 27	117 14 9	10·49	77 7 11	..	119 2 1	4 15 11	201 9 11
		1895–96	917	1,660 37	209 24	128 8 8	10·38	..	33 15 0	120 0 0	8 10 6	162 9 6
	Védáranniyam	1896–97	1,794	2,316 2	504 16	255 12 3	17·92	..	..	277 10 4	111 6 6	389 0 10
		1895–96	2,141	2,596 35	473 16	240 14 3	15·00	..	52 11 6	288 13 7	77 0 3	418 9 4
	Adirámpatnam	1896–97	3,936	18,667 15	2,927 33	1,368 7 6	12·90	82 14 8	..	516 7 5	347 5 4	946 11 5
		1895–96	5,973	27,765 32	4,115 37	1,898 0 8	12·19	..	..	485 14 6	490 10 4	976 8 10
	Kattumavadi	1896–97	391	1,279 28	214 38	108 0 1	13·82	..	..	108 0 0	20 0 0	128 0 0
		1895–96	185	1,201 18	199 7	99 13 2	13·63	..	..	90 0 0	7 6 0	97 6 0
	Total	1896–97	9,133	31,090 24	4,810 34	2,337 10 7	12·73	160 6 7	23 14 0	1,441 3 10	725 9 0	2,351 1 5
		1895–96	11,630	40,206 7	5,893 14	2,814 14 9	12·06	..	86 10 6	1,514 6 1	698 3 7	2,299 4 2

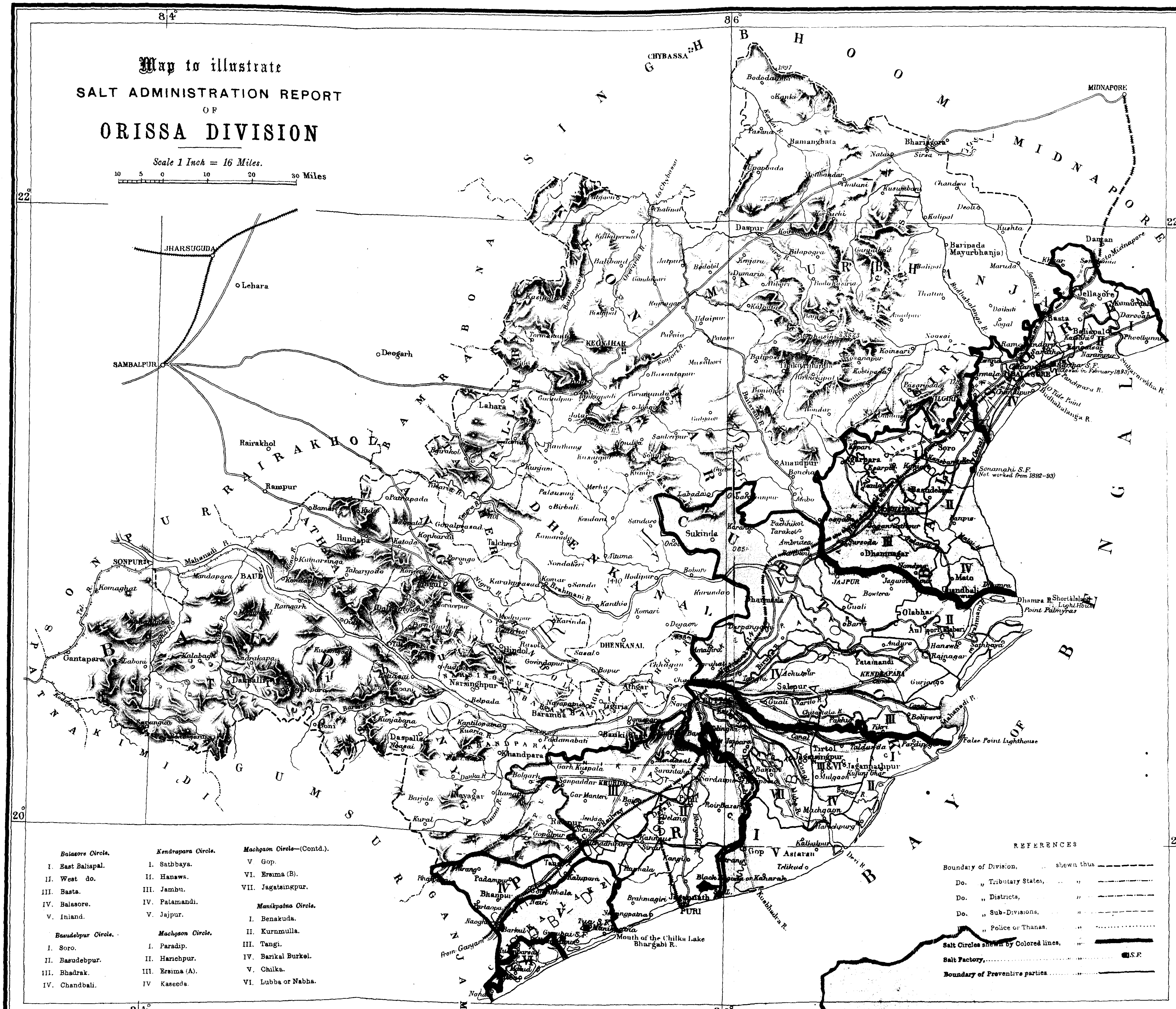
APPENDIX O—*cont.*

Statement showing the operations of the Fish-curing yards in the Madras Presidency for the year 1896–97—*cont.*

Sub-Division.	Circle.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				MDS. S.	MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tinnevelly ..	Vattanam	1896-97 ..	1,108	4,195 8	651 27	326 14 1	12·78	..	..	268 4 2	52 6 6	320 10 8
		1895-96 ..	1,319	4,939 25	726 26	364 10 7	12·10	..	..	252 6 10	67 5 5	319 12 3
	Morekolam	1896-97 ..	4,536	17,731 20	2,389 17	1,200 11 8	11·08	..	..	486 8 0	570 9 6	1,057 1 6
		1895-96 ..	7,627	28,702 29	3,979 37	1,993 3 6	11·41	..	..	471 13 8	725 3 4	1,197 1 0
	Tuticorin	1896-97 ..	2,796	9,337 35	1,165 28	548 4 11	10·27	..	56 2 0	216 0 0	139 14 3	412 0 3
		1895-96 ..	3,343	10,541 31	1,288 37	606 1 1	10·06	..	..	222 9 0	72 8 7	295 1 7
	Káyalpatnam	1896-97 ..	1,039	5,475 14	788 17	458 13 4	11·84	..	..	479 9 8	100 13 11	580 7 7
		1895-96 ..	1,856	10,877 19	1,484 19	849 10 8	11·22	..	44 9 5	448 14 9	174 12 11	668 5 1
	Kuttanguli	1896-97 ..	1,219	9,472 35	1,533 0	838 5 1	13·31	..	103 13 5	707 11 3	179 8 3	991 0 11
		1895-96 ..	2,465	26,549 29	4,253 32	2,403 0 6	13·18	..	..	675 13 2	667 14 2	1,343 11 4
	Total ..	1896-97 ..	10,698	46,212 32	6,528 9	3,373 1 1	11·62	..	159 15 5	2,158 1 1	1,043 4 5	3,361 4 11
		1895-96 ..	16,610	81,611 13	11,733 31	6,216 10 4	11·83	..	44 9 5	2,071 9 5	1,707 12 5	3,823 15 3
Calicut	Udipi	1896-97 ..	6,178	32,106 0	5,417 7	2,553 15 9	13·88	381 8 1	183 3 10	1,441 9 1	704 3 2	2,710 8 2
		1895-96 ..	6,908	91,265 1	12,454 0	7,771 4 0	11·21	243 7 1	58 15 4	978 0 0	1,442 11 8	2,723 2 1
	Mangalore	1896-97 ..	6,326	49,689 28	6,305 32	3,484 7 4	10·44	923 13 4	289 9 5	1,047 10 5	986 11 8	3,247 12 10
		1895-96 ..	8,956	65,247 10	7,755 29	4,847 5 3	9·78	78 4 0	2 13 0	992 11 0	309 8 4	1,383 4 4
	Tellicherry	1896-97 ..	28,818	168,997 2	21,463 5	21,463 2 0	10·45	..	..	2,646 15 2	1,378 11 7	4,025 10 9
		1895-96 ..	31,231	193,054 7	25,615 30	25,615 12 0	10·91	..	..	2,410 13 4	1,532 8 6	3,943 5 10
	Calicut	1896-97 ..	22,645	132,963 31	16,551 15	16,551 6 0	10·24	..	..	3,603 8 2	2,170 11 2	5,774 3 4
		1895-96 ..	25,317	170,932 19	22,321 5	22,321 2 0	10·74	..	..	3,470 7 11	2,682 12 2	6,153 4 1
	Ponnáni	1896-97 ..	58,982	418,767 2	58,319 35	58,319 14 0	11·46	..	..	8,994 13 4	6,228 4 10	15,223 2 2
		1895-96 ..	64,863	472,026 8	64,330 31	64,330 12 5	11·22	2,151 3 10	3 0 0	8,845 7 2	6,484 1 2	17,483 12 2
	Total ..	1896-97 ..	122,949	802,523 23	108,057 14	108,872 13 1	11·07	1,305 5 5	472 13 3	17,734 8 2	11,468 10 5	30,981 5 3
		1895-96 ..	137,275	992,525 5	132,457 15	124,886 3 8	10·98	2,472 14 11	64 12 4	16,697 7 5	12,451 9 10	31,686 12 6
	Total, Madras Presidency.	1896-97 ..	282,689	1,146,875 21	149,025 24	124,326 9 10	10·69	1,554 11 0	1,405 9 0	31,352 9 9	16,658 5 10	50,971 3 7
		1895-96 ..	276,535	1,293,273 33	170,788 32	145,537 2 4	10·86	2,498 9 11	732 5 8	30,258 13 0	17,441 1 10	50,930 14 5

SPECIAL APPENDIX.

SALT ADMINISTRATION REPORT FOR ORISSA FOR 1896-97.


Map to illustrate
SALT ADMINISTRATION REPORT
OF
ORISSA DIVISION
Scale 1 Inch = 16 Miles.
10 5 0 10 20 30 Miles
Balasore Circle.
I. East Baliapal.
II. West do.
III. Basta.
IV. Balasore.
V. Inland.
Basudebpur Circle.
I. Soro.
II. Basudebpur.
III. Bhadrak.
IV. Chandbali.
Kendrapara Circle.
I. Satbbaya.
II. Hanswa.
III. Jambu.
IV. Patamandi.
V. Jajpur.
Machgaon Circle.
I. Paradip.
II. Harichpur.
III. Ersima (A).
IV Kaseeda.
Machgaon Circle—(Contd.).
V. Gop.
VI. Ersima (B).
VII. Jagatsingpur.
Manikpatna Circle.
I. Benakuda.
II. Kurnmulla.
III. Tangi.
IV. Barikal Burkel.
V. Chilka.
VI. Lubba or Nabha.
REFERENCES
Boundary of Division, shewn thus
Do. „ Tributary States, „
Do. „ Districts, „
Do. „ Sub-Divisions, „
„ Police or Thanas, „
Salt Circles shewn by Colored lines, „
Salt Factory, „ S.F.
Boundary of Preventive parties „
SAMBALPUR
JHARSUGUDA
Lehara
Deogarh
Rairakhol
Rampur
SONPUR
BAUD
Gantapara
KEONJHAR
DHENKANAL
CHYBASSA
MIDNAPORE
BALASORE
JAJPUR
KENDRAPARA
PURI
Sukinda
Talcher
Hindol
Narsinghpur
Daspalla
Khandpara
Nayagar
Bhanpur
Banki
Baripada Mayurbhanja
Jellasore
Soro
Dhamnagar
Chandbali
Dhamra
False Point Lighthouse
Mouth of the Chilka Lake
B A Y O F B E N G A L
M I D N A P O R E
S I N G H B H O O M
R A I R A K H O L
G U M S U R
8 4°
8 6°
22°
20°

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT, ORISSA,

FOR 1896-97.

PART I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

Mr. W. A. Willock, Fourth Member of the Board of Revenue, Madras, and Acting Third Member, continued in charge of the administration of the Salt Revenue in Orissa throughout the year.

Deputy Commissioner.

2. M.R.Ry. Diwan Bahadur R. Dharma Rao Nayudu Garu having retired on 1st April 1896, and Mr. J. H. Merriman who was posted in his stead to the charge of the Northern Division having taken furlough, Mr. Bryce McMaster acted as Deputy Commissioner and held charge of the Division throughout the year.

Assistant Commissioners.

3. Mr. C. W. P. St. John was the Assistant Commissioner in charge of the Balasore Sub-Division and Mr. J. W. Simpson was in charge of the Chatrapur Sub-Division throughout the year.

B.—Territorial Divisions.

Territorial Divisions.

4. There was no change under this head during the year under report, the limits of the Sub-Divisions and Circles remaining the same as shown in paragraph 4 of the Administration Report for 1891-92.

C.—Important Changes.

Vide Government of India letter No. 2143, S.R., dated 12th May 1897.

5. Further correspondence took place regarding the question of the re-transfer of the administration of the Salt Department in Orissa to the Government of Bengal, which has been so long under consideration and final orders were received from the Government of India after the close of the year sanctioning the transfer.

PART II.—LEGISLATION.

6. A draft Salt Bill based on the Madras Salt Act IV of 1889 and adapted to the conditions prevailing in Orissa was submitted with Mr. Horne's letter No. 528, dated 13th November 1893; but no orders have yet been passed thereon. From the Government of India letter No. 2143, S.R., dated 12th May 1897, however, it is observed that the Bengal Government have submitted another draft Bill which is still under discussion.

PART III.—SALT FACTORIES AND DEPÔTS.

System of manufacture in Orissa.

7. No new factories were opened during the year under report and the only ones available for salt manufacture in the Province were Tua and Gurubai, both of which were, as in the preceding year, worked under the system of "direct" manufacture of Salt for Government.

Opening of private bonded warehouses.

8. There was also no increase in the number of private bonded warehouses, the only two that were working being those at Balasore and Chandballi.

Progress of manufacture at Tua.

9. The area actually taken up for manufacture during the season of 1896 was 312·42 acres which comprised 246 pans worked by 738 *Mulangis* (salt manufacturers) against 299·72 acres comprising 236 pans worked by 708 *Mulangis* in the previous year, showing an increase of 12·70 acres comprising 10 pans. This slight increase calls for no remark. Preliminary operations were commenced a little earlier than in the previous year and advances were granted to the *Mulangis* as usual. The season was favourable for manufacture, and, although operations were closed a week earlier than in 1895–96, the quantity of salt produced amounted to 57,033 maunds against 53,214 maunds in 1895. The outturn would have been still greater but for an outbreak of cholera at the commencement of the season which temporarily stopped manufacture. The financial position of the *Mulangis* was on the whole satisfactory, the amount outstanding against them at the end of the season being only Rs. 177–3–7. Of this amount Rs. 160–3–4 represents old advances unrecovered and the balance advances received during the year.

Progress of manufacture at Gurubai.

10. The area actually under cultivation in the Gurubai factory was 306·90 acres comprising 343 pans worked by 1,029 *Mulangis* against 290·62 acres comprising 321 pans worked by 963 *Mulangis* in 1895, the increase of 16·28 acres in 22 pans being due to the large profits made by the panholders during the previous season which had the effect of attracting others to the business. Preliminary operations were begun a little later than in the preceding year; but, as the season was favourable and manufacture continued steadily without any break, the outturn amounted to 137,967 maunds against 125,214 maunds in 1895–96. Here also advances were made to the *Mulangis* as usual, but the amount outstanding against them at the close of the season was only Rs. 5–9–8, which is very satisfactory. This small balance, it is reported, is irrecoverable and will have to be written off.

PART IV.—ESTABLISHMENTS.

11. There was no change under this head during the year except that already noticed in paragraph 12 of the report for 1895–96.

12. Particulars of the sanctioned subordinate establishments on the rolls as it stood on the 31st March 1897 are given in Appendix A.

PART V.—SEASON, MANUFACTURE AND STORAGE.

Season.

13. The rainfall in the several circles in the season of 1896 was as follows:—

Circle.		January.		February.		March.		April.		May.		Total from January to May.		Total for the whole year.	
		Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.	Inches.	Number of days on which rain fell.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Balasore ..	1896.	..	..	..	..	0·95	5	..	..	3·55	6	4·50	11	54·67	81
	1895.	..	..	1·62	4	0·50	2	2·15	8	2·90	3	7·17	17	47·98	84
Basudebpur.	1896.	..	..	..	..	0·45	3	..	..	2·90	7	3·35	10	51·10	72
	1895.	..	..	1·15	2	0·45	2	6·19	6	3·10	4	10·89	14	64·58	73
Kendrapara.	1896.	..	..	..	..	0·01	1	0·35	1	1·77	7	2·13	9	52·72	73
	1895.	..	..	0·75	2	..	..	3·40	3	1·78	3	5·93	8	76·01	81
Machgaon ..	1896.	..	..	..	..	..	..	0·12	1	3·00	4	3·12	5	54·58	74
	1895.	..	..	1·00	2	..	..	0·05	1	0·42	3	1·47	6	75·84	68
Manikpatna.	1896.	..	..	..	..	0·07	1	0·15	2	1·10	5	1·32	8	39·42	66
	1895.	..	..	1·68	6	0·72	2	0·60	2	0·80	2	3·80	12	61·51	79

14. The rainfall in the first five months of the year 1896 in the Manikpatna Circle was less than one-half of that in the previous year and the season was in consequence favourable for salt manufacture.

Period of manufacture and outturn.

15. The following statement shows the dates of commencement and closure of manufacture in the season of 1896 and the quantity of salt manufactured in the two factories:—

Factory.	Season.	Description of salt.	DATE OF COMMENCEMENT OF		Date of closing of manufacture.	Quantity manufactured and stored in 1896–97 (official year).
			Manufacture.	Scrapings.		
						I. MDS.
Tua	1896 ..	Karkach ..	1st Jan. 1896.	20th Mar. 1896.	1st June 1896.	57,033
	1895 ..	Do. ..	4th ,, 1895.	29th ,, 1895.	8th ,, 1895.	53,214
Gurubai	1896 ..	Do. ..	7th ,, 1896.	5th ,, 1896.	1st ,, 1896.	137,967
	1895 ..	Do. ..	3rd ,, 1895.	14th ,, 1895.	22nd ,, 1895.	125,214

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

District.		Stock at the beginning of the year.			Received in store during the year					Total in hand and received.	Expended during the year.			Balance.	
		Actual quantity in store.	Wastage remaining to be written off.	Total.	From manufacturers.	By importation.	Gain by weighment.	Confiscated salt.	Total.		Home and Inland consumption.	Wastage written off.	Total expended.	Actual quantity in store.	Wastage remaining to be written off.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Local manufacture.															
Puri ..	1896-97	(a)267,070	3,549	270,619	(b)195,000	..	..	..	(b)195,000	465,619	46,224	5,806	52,030	(c)409,042	4,547
	1895-96	171,976	4,928	176,904	178,428	..	32	..	178,460	355,364	74,635	10,110	84,745	267,070	3,549
Imports—Duty-paid.															
Balasore ..	1896-97	..	..	..	..	(d) 189,425	..	..	189,425	189,425	189,425	..	189,425	..	..
	1895-96	..	..	..	..	(e) 207,140	..	..	207,140	207,140	207,140	..	207,140	..	..
Cuttack ..	1896-97	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1895-96	..	..	..	..	2	..	..	2	2	2	..	2	..	..
Total ..	1896-97	..	..	..	..	189,425	..	..	189,425	189,425	189,425	..	189,425	..	..
	1895-96	..	..	..	..	207,142	..	..	207,142	207,142	207,142	..	207,142	..	..
• Imports—Duty-bearing.															
Balasore ..	1896-97	11,350	298	11,648	..	93,441	..	..	93,441	105,089	91,360	2,594	93,954	11,135	..
	1895-96	1,150	..	1,150	..	105,252	..	..	105,252	106,402	92,694	2,060	94,754	11,350	298

(a) This is composed of 112,604 maunds of Government salt at Tua and 154,466 maunds at Gurubai.
(b) This is the Government salt manufactured at Tua and Gurubai.
(c) This is composed of 129,633 maunds of Government salt at Tua and 279,409 maunds at Gurubai.
(d) Consists of 175,075 maunds imported from Calcutta by sea and 14,350 maunds by the East Coast Canal. This is exclusive of the quantity imported from the Madras Presidency.
(e) Consists of 157,780 maunds imported from Calcutta by sea and 49,360 maunds by the East Coast Canal. This is exclusive of the quantity imported from the Madras Presidency.
• *Vide* paragraph 20 *infra*.

Stocks and issues.

17. A quantity of 195,000 maunds of locally-manufactured salt was taken into store against 178,428 maunds in the preceding year, the increase being due to the causes mentioned above. Of this 46,224 maunds were sold for home and inland consumption and 5,806 maunds were written off as wastage, against 74,635 maunds and 10,110 maunds, respectively, in 1895-96. The decrease in sales may possibly be due to a temporary diversion of trade to the Naupada factory where the old condemned excise salt has been selling at 1 anna 1 pie a maund, as 136,992 maunds are reported to have been sent from this factory to Orissa. From Naupada to Cuttack is a long way to rail salt along the coast, and it is by no means certain that the low price of the Naupada salt was the sole reason of the decrease. The balances in hand at Tua and Gurubai amounted at the end of the year to 409,042 maunds of Government salt against 267,070 maunds at the end of 1895-96. As, at the prevailing rate of sales, this stock will suffice for about $7\frac{1}{2}$ years' consumption and as the opening of the East Coast Railway will probably, instead of increasing the sales, exercise an adverse effect on the transactions of the Lake factories, especially if projects for running branch lines into some of the large Madras factories which are under consideration are carried out, the Commissioner considered it inexpedient to add to the large stocks already in hand and accordingly recommended no manufacture in the season of 1897 in the two factories. In regard to Gurubai where the land was held under a lease for the five years ending December 1896, he further suggested that an agreement might be come to with the Rajah of Parikud for merely renting the land occupied by the officers' quarters, platforms, &c., for a term of two or three years until all the salt should be sold. These recommendations were, however, not approved by the Bengal Government which ordered the continuance of manufacture during the season of 1897 owing to the distress prevalent but with a reduced rate of kudivaram (Rs. 15 per garce) and directed the temporary renewal of the lease of Gurubai—certain important conditions of which were, however, altered—for another year.

18. The following statement shows the state of stocks at the factories in Orissa and at the Ganjám and Surlá factories from which the province derives its chief supply of Karkach salt:—

Stocks available in		On 1st April 1896.	On 1st April 1897.
		I. MDS.	I. MDS.
Orissa		267,070	409,042
Madras Presidency..	Ganjám	312,691	498,301
	Surlá	197,329	387,273
	Total ..	777,090	1,294,616
		+ 517,526	

The supply of salt available in these factories at the close of the year was 517,526 maunds more than at the beginning of the year, the increased stock being due to the season having been favourable for salt manufacture.

Imports—duty-paid.

19. The quantity of duty-paid Liverpool salt imported from Calcutta amounted to 189,425 maunds against 207,142 maunds in the preceding year. The former figure comprises 175,075 maunds imported by sea and 14,350 maunds brought by the East Coast Canal. The decrease in the imports was due to the smallness of stock at Calcutta as also to the general scarcity of money owing to the prevailing distress. It was, however, more than counterbalanced by the increase in imports of Madras Karkach salt. The figures in the margin show the duty-paid imports of Liverpool salt into Orissa during the last ten years. No salt was imported by sea from Madras in 1896-97.

Imports—duty-paid.

	I. MDS.
1887-88 ..	188,511
1888-89 ..	192,165
1889-90 ..	236,690
1890-91 ..	284,033
1891-92 ..	251,971
1892-93 ..	276,408
1893-94 ..	285,934
1894-95 ..	275,364
1895-96 ..	207,142
1896-97 ..	* 189,425

* Subject to revision.

Imports—duty-bearing.

20. The quantity on hand in the bonded warehouse at Balasore at the beginning of the year was 8,552 maunds and that imported during the year was 26,096 maunds. The total quantity stored thus amounted to 34,648 maunds, of which 32,749 maunds were cleared for consumption (against 43,229 maunds in 1895-96) and 989 maunds written off as wastage, leaving a balance of 910 maunds at the end of the year. At the Chandballi warehouse there was a balance of 2,798 maunds at the

beginning of the year and 67,345 maunds were imported during the year. The total quantity stored was thus 70,441 maunds (including a wastage of 298 maunds), of which 58,611 maunds were cleared for consumption (against 49,464 maunds in 1895–96) and 1,605 maunds written off as wastage, leaving a balance of 10,225 maunds at the end of the year. The total balance in hand at the two warehouses at the close of the year was 11,135 maunds.

Sales of locally-manufactured and imported salt.

21. The following figures show the sales of locally-manufactured salt and of salt imported from Calcutta and the Ganjám district:—

Year.	Sales of Locally-manufactured salt.	Salt imported from Calcutta.	Salt imported from Ganjám district.
	I. MDS.	I. MDS.	I. MDS.
1896–97	**46,224**	**280,785**	(a) & (c) **395,196**
1895–96	74,635	299,836	(b) & (d) 294,326
Difference	− 28,411	− 19,051	+ 100,870
Net increase		+ 53,408	

(a) This is composed of 247,882 maunds from the Ganjám factory, 10,322 maunds from the Surlá factory and 136,992 maunds from the Naupada factory.

(c) Of this quantity 236,428 maunds were declared for Cuttack, 123,016 maunds for Puri and 35,752 maunds for the Tributary Mahals.

(b) This is composed of 284,436 maunds from the Ganjám factory and 9,890 maunds from the Surlá factory.

(d) Of this quantity 141,190 maunds were declared for Cuttack, 91,048 maunds for Puri and 62,088 maunds for the Tributary Mahals.

There was a decrease of 47,462 maunds in the sales of locally-manufactured and Liverpool salt which was more than counterbalanced by an increase of 100,870 maunds in the imports from the Ganjám district. The net increase in sales was 53,408 maunds.

PART VI.—QUALITY OF SALT.

Quality of salt.

22. The subjoined statement shows the results of analyses of samples of the salt sold in Orissa:—

Sources of supply.		Insoluble matter. Inorganic.	Insoluble matter. Organic.	Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
Madras Presidency.	Ganjám	1·180	0·060	96·254	0·727	0·216	..	1·313	0·250
	Do.	0·740	0·110	95·511	0·922	..	0·940	1·093	0·684
	Surlá excise	2·670	0·060	94·127	1·449	..	0·711	0·972	0·011
Orissa (locally-manufactured salt).	Gurubai	0·950	0·070	92·985	2·970	..	0·626	1·944	0·455
	Do.	1·410	0·110	94·936	0·898	0·574	..	1·604	0·468
	Tua	2·590	0·140	94·980	0·342	0·485	..	1·225	0·238
	Do.	1·690	0·110	93·678	1·813	..	0·033	1·944	0 732

The imported salts were of better quality than in the previous year, but showed an excess of insoluble matter, particularly that from Surlá which was dirty. The salt of the Lake factories was also dirty and contained much insoluble matter, but there was an improvement in the percentage of sodium chloride.

PART VII.—PRICE OF SALT.

A.—*Wholesale.*

Wholesale price of salt.

23. The price of salt at the Gurubai factory remained the same as in previous years, while that at Tua was reduced to three annas with effect from April 1896 with a view to disposing of the salt of the seasons prior to 1894–95 which is inferior in quality as soon as possible.

B.—*Retail.*

Price of salt in retail markets.

24. A statement showing the average retail prices at selected centres is subjoined.

STATEMENT showing the retail price of Salt sold in certain centres of trade in Orissa during the year 1896–97.

Circles.	Centres of trade at which the market price of salt was ascertained.	Sources of supply of salt to the centres.	Distance of source of supply to the centres.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average.	Average price per seer in 1896–97.	Price per seer as given in Part VII of Administration Report for Orissa for 1895–96.
				Number of Government seers (of 80 tolas) per rupee.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			MILES.														RS. A. P.	RS. A. P.
Balasore	Balasore ..	Calcutta	About 200 ..	10·6	10·6	9·84	10·6	10·6	10·6	10·6	8·00	9·14	9·14	9·14	9·14	9·86	0 1 7	0 1 6
Basudebpur	Bhadrak	Do. ..	,, 240 ..	9·94	10·6	..	10·6	10·6	..	..	8·00	9·14	9·14	10·24	9·14	9·72	0 1 8	0 1 6$\frac{1}{11}$
	Chandballi		,, 300 ..	10·6	10·6	10·6	10·6	10·6	8·00	8 00	8·00	9·14	9·14	..	9·14	9·52	0 1 8	0 1 6
Kendrapara ..	Kendrapara ..	Do.	,, 360 ..	8·75	7·1	9·14	9·14	9·14	8·00	9·14	9·14	8·00	9·14	9·14	9·14	8·75	0 1 10	0 1 8
		Ganjám	,, 134 ..	8·75	9·14	9·84	9·14	9·14	8·00	9·14	9·14	10·6	10 6	10 6	10 6	9·58	0 1 8	0 1 8
Machgaon ..	Cuttack	Calcutta	,, 400 ..	8·00	8·00	8·00	8·00	8·00	8·00	8·00	7·1	8·00	8·00	8·00	8·00	7·93	0 2 0	0 2 0
		Ganjám	,, 97 ..	10·6	11·29	11·29	11·29	10·6	10·6	12·80	12·80	10·6	10·6	10·6	10·6	11·17	0 1 5	0 1 6
		Naupada	,, 181 ..	..	..	..	..	..	..	12·80	12·80	12·80	10·6	10·6	10·6	11·73	0 1 4	New source of supply.
Manikpatna	Puri	Tua, Gurubai and Ganjám.	,, 40 ..	..	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	10·6	..	10·6	0 1 6	0 1 6
	Khurda	Do. ..	,, 70 ..	10·6	10·6	..	10·6	10·6	10·6	10·6	10·6	11·6	11·6	10·6	..	10·8	0 1 5$\frac{1}{2}$	0 1 6$\frac{1}{4}$
			Average ..	9·74	9·86	9·91	10·08	10·01	9·32	10·19	9·62	9·97	9·87	9·97	9·57	9·97	0 1 7	0 1 7

25. The average retail prices of Liverpool salt were a little higher than in the previous year in the markets at Balasore, Bhadrak, Chandballi and Kendrapara and stationary at Cuttack. The average prices of the salt from Ganjám and the Lake factories at Kendrapara, Puri and Khurda were almost stationary. The high prices of Liverpool salt referred to above were due to low stocks and high prices in Calcutta. The presence of Naupada salt in the Cuttack market reduced the retail prices there considerably.

Variations in retail prices.

PART VIII.—CONSUMPTION.

26. The subjoined statement shows the sales of salt both locally-manufactured and imported from Calcutta and Ganjám during the last ten years and the consumption per head of the population of Orissa and the Tributary Mahals, adopting the census figures of 1891 and allowing for an increase of population at the rate of 7 per mille per annum for the subsequent years as instructed in the letter of the Board of Revenue, Lower Provinces, No. 456-B., dated 16th March 1896:—

Consumption.

Year.	Sales of locally-manufactured salt.			Sales of salt imported from			Total sales.	Consumption per head.
	Balasore.	Cuttack.	Puri.	Ganjám district.	Calcutta.	Madras.		
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.
1887-88 ..	29,335	33,408	120,476	358,292	188,811	..	729,962	11·36
1888-89 ..	..	1,757	123,758	346,327	192,165	..	664,007	10·26
1889-90 ..	620	..	80,466	413,165	236,690	..	730,941	11·20
1890-91 ..	1,908	..	128,664	311,257	284,033	..	725,862	10·42
1891-92 ..	826	..	18,040	443,071	251,971	..	713,908	10·15
1892-93 ..	13,859	..	67,470	337,423	276,408	..	695,160	9·82
1893-94 ..	21	..	24,439	446,040	285,934	2,883	759,317	10·65
1894-95 ..	..	..	38,715	351,714	275,764	..	666,193	9·28
1895-96 ..	..	..	74,635	294,326	299,836	..	668,797	9·25
1896-97 ..	..	..	46,224	395,196	280,785	..	722,205	9·92

Note.—Population according to the census of 1891—

	Persons.
Orissa districts	4,047,352
The Orissa Tributary states	1,696,710
Total ..	5,744,062
Estimated increase in 1891-92 at 7 per mille per annum	40,208
Total population in 1891-92	5,784,270
Estimated increase in 1892-93 at the above rate	40,490
Total population in 1892-93	5,824,760
Estimated increase in 1893-94	40,773
Total population in 1893-94	5,865,533
Estimated increase in 1894-95	41,059
Total population in 1894-95	5,906,592
Estimated increase in 1895-96	41,346
Total population in 1895-96	5,947,938
Estimated increase in 1896-97	41,636
Total population in 1896-97	5,989,574

27. It will be seen from the foregoing statement that there was an increase of 53,408 maunds in the total consumption with a corresponding increase of 0·67 lb. in the consumption per head of the population as compared with the previous year. In this connection, the Assistant Commissioner, Balasore Sub-division, Mr. St. John, who has instituted very careful inquiries into the several sources of salt supply to the Province of Orissa, reports (i) that large quantities of Liverpool salt declared for the Chaibassa, Singhoom and Midnapur districts find their way through the northern frontiers into the Tributary states and into nearly the whole of the Baliapal and Jellasore thanas of the Balasore district, (ii) that the quantity of Bombay salt

imported into the Keonjhor and other Tributary states bordering the Bengal-Nagpur Railway is increasing as shown by the figures in the margin, (iii) that some of the salt declared from the Ganjám factories for consumption in the district frequently finds its way into the Tributary Mahals, (iv) that certain places in the Tributary Mahals and some others in the Central Provinces which were a few years ago entirely dependent on Orissa now get much of their supply of salt not only from Sambulpur and Jharsaghur, but from other stations between Nagpur and Chakradarpur, and (v) that so long as means are not devised and arrangements made to ascertain the quantities of Calcutta, Bombay and Ganjám salt which are really consumed in the province, the consumption of Orissa cannot be correctly worked out. The only one of these causes regarding which definite information is available is the imports from Bombay to Jharsaghur and Sambulpur. The increase here, 14,910 maunds, must, for the most part, have replaced supplies which would previously have been drawn from Orissa. The increase in the consumption of Orissa must, therefore, have been about 0·20 lb. more per head than the quantity arrived at above.

Station.	1894-95.	1895-96.	1896-97.
	I. MDS.	I. MDS	I. MDS.
Jharsaghur	35,387	37,716	47,320
Sambulpur	55,030	79,777	85,083
Total ..	90,417	*117,493	132,403

* This is now reported by the Assistant Commissioner, Balasore Sub-division, to be the correct figure.

PART IX.—REVENUE AND EXPENDITURE.

28. The total receipts of salt revenue under all heads during the year in Orissa itself amounted to Rs. 1,25,213-6-3 against Rs. 4,37,169-9-4 in 1895-96 as detailed below:—

Receipts.

Districts.		Received for Government salt sold for Home and Inland consumption.		Duty on imported salt.	Duty on excise salt.	Miscellaneous receipts.	Total.
		Duty.	Cost price.				
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balasore ..	1896-97 ..	..	..	..	..	2 12 5	2 12 5
	1895-96 ..	..	..	*2,31,736 11 0	..	23 14 0	2,31,760 9 0
Cuttack ..	1896-97 ..	..	..	..	..	273 14 1	273 14 1
	1895-96 ..	..	..	..	..	136 7 1	136 7 1
Puri ..	1896-97 ..	1,15.560 0 0	9,360 4 0	..	..	16 7 9	1,24,936 11 9
	1895-96 ..	1,86,588 2 3	18,658 13 0	..	..	25 10 0	2,05,272 9 3
Total ..	1896-97 ..	1,15,560 0 0	9,360 4 0	..	..	293 2 3	1,25,213 6 3
	1895-96 ..	1,86,588 2 3	18,658 13 0	2,31,736 11 0	..	185 15 1	4,37,169 9 4

* Amount of duty realized on 96,693 maunds 24s. 4t. of imported salt cleared from the bonded warehouses opened at Balasore and Chandballi by Messrs. Morrison & Co—*vide* letter from the Board of Revenue, Lower Provinces, No. 769-B., dated 30th April 1896.

29. The large decrease in the total receipts is due to the non-inclusion in the statement of the duty on 91,360 maunds of salt cleared for consumption in Orissa from the bonded warehouses at Balasore and Chandballi, as the Accountant-General, Bengal, in his letter No. 447-T.D., dated 14th July 1896, to the Accountant-General, Madras, stated that he has, in consultation with the Board of Revenue, Lower Provinces, decided that the duty on the salt cleared from the warehouses should not be shown as salt receipts in the Orissa accounts. The decrease in the receipts on account of the sale of Government salt in the Puri district was due to the fall in the sale of locally-manufactured salt during the year under report.

30. The foregoing figures, however, constitute only a small portion of the real salt receipts of the Province—*vide* paragraph 33 *infra*.

31. The total charges of the year amounted to Rs. 1,45,262-11-10 against Rs. 1,48,880-7-2 in 1895-96. The details are given below:—

	Expenditure. 1895–96.			1896–97.		
	RS.	A.	P.	RS.	A.	P.
Salaries of Assistant Commissioners ...	11,838	0	0	12,383	3	7
Exchange compensation allowance ...	922	11	2	387	2	0
House-rent of Assistant Commissioners.	535	7	0	553	14	0
Salaries of Inspectors	15,400	0	0	12,156	5	5
Do. of Assistant Inspectors	11,321	0	5	12,910	4	4
Do. of Sub-Inspectors	9,073	9	8	9,875	8	3
Pay of clerks	5,043	3	2	5,036	4	5
Servants and guards	29,784	3	10	29,172	2	3
Medical establishment	2,285	13	8	385	0	0
Temporary establishment	2,052	10	10	2,121	11	4
Travelling allowance	8,322	7	5	8,566	8	9
Service postage	806	3	6	943	11	3
Do. telegrams	240	9	0	172	8	0
Rewards	199	13	5	878	5	2
Works	8,513	0	8	5,921	12	0
Rents, rates and taxes	121	12	10	187	14	0
Miscellaneous revenue contingencies ...	2,920	8	5	2,930	10	9
Do. manufacturing contingencies	39,063	0	5	40,312	4	8
Cost and repair of salt-weighing machines	1	10	0	9	5	0
Medical charges	434	9	9	358	4	8
Total ...	1,48,880	7	2	1,45,262	11	10
Decrease ...	3,617	11	4			

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

* 1. Salaries of Assistant Commissioners.
2. Exchange compensation allowance.
3. Salaries of Inspectors.
4. Do. of Assistant Inspectors.
5. Do. of Sub-Inspectors.
6. Medical establishment.
7. Rewards.
8. Works.

32. The items * which call for remark are those noted in the margin. The increase in the salaries of Assistant Commissioners is due to the promotion to the first grade of Inspectors of an Acting Assistant Commissioner employed in the Orissa Province. The decrease in item 2 is due to the employment of a smaller number of officers entitled to exchange compensation allowance. The decrease in the salaries of Inspectors is due to the posting of Assistant Inspectors to the charge of certain circles. The increase under items 4 and 5 is due to the employment during the year of more officers in the higher grades. The decrease in the expenditure under "Medical establishment" is due to the figures of 1895–96 including certain adjustments referred to in paragraph 32 of the Administration report for that year. The increase under "Rewards" is due to the increase in detection in all the circles in Orissa—*vide* paragraph 47 *infra*. The construction of officers' quarters in Orissa was held in abeyance pending the settlement of the question of the re-transfer of the administration of the salt revenue in that Province to the Bengal Government which accounts for the decrease in expenditure under works.

Proportion of charges to receipts in 1896–97.

33. Calculated on the principle laid down in paragraph 36 of the Administration report for 1891–92, the percentage of charges to receipts for 1896–97 is as shown below:—

† On 189,425 maunds at Rs. 2-8-0 per maund.
‡ On 395,196 " at " " "
§ On 91,360 " at " " "

	RS.
Revenue realized in Orissa according to paragraph 28 *supra*	1,25,213
Duty on salt † imported from Calcutta and collected there ...	4,73,562
Duty on salt ‡ imported from Ganjám	9,87,990
Duty on salt § cleared from bonded warehouse	2,28,400
Total, Receipts ...	18,15,165
Total, Charges ...	1,45,263
Percentage of charges to receipts ...	8·00

As the ratio of charges to receipts in the Madras Presidency for 1896–97 has not yet been ascertained, it is not possible to compare it with the ratio above ascertained for Orissa. It may, however, be stated that the latter is not likely to exceed the figure for Madras which for 1895–96 was 9·68.

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

Quantity of salt attached and confiscated.

34. The statement given below shows the quantity of salt attached, released and confiscated in the saliferous tracts during each of the last two years. There was a large increase both in the number of seizures and in the quantities of salt attached and confiscated, viz., 595 or 386 per cent. in the former, and about 568 maunds or 1,832 per cent. in the latter. No attached salt was released during the year.

Circle.	District.	Under attachment at the close of 1894–95. Number of cases.	Quantity.	Attached. 1895–96. Number of cases.	Quantity.	Attached. 1896–97. Number of cases.	Quantity.	Released. 1895–96. Number of cases.	Quantity.	Released. 1896–97. Number of cases.	Quantity.
1	2	3	4	5	6	7	8	9	10	11	12
			M. S. C.		M. S. C.		M. S. C.		M. S. C.		M. S. C.
Balasore ..	Balasore ..	..	..	7	6 21 8	16	7 25 0½	..	..	..	..
Basudebpur.	Do. ..	8	2 15 0	23	5 38 2	309	96 3 9¼	..	..	..	..
Kendrapara ..	Cuttack ..	6	0 30 0	13	2 4 8	60	8 7 1⅕	..	..	..	..
Machgaon ..	Cuttack ..	3	0 15 0	85	11 3 6⅘	78	18 9 0⅕	..	..	..	..
	Puri ..	1	0 5 0	21	0 17 11⅖	105	51 35 5¼	..	..	..	..
	Total of the Balasore sub-division.	18	3 25 0	149	26 5 4⅕	568	182 0 0⅖	..	..	..	..
Manikpatna.	Puri ..	..	..	5	5 32 10	181	417 24 8⅗	..	..	..	..
Total ..	Balasore ..	8	2 15 0	30	12 19 10	325	103 28 9¾	..	..	..	..
	Cuttack ..	9	1 5 0	98	13 7 14⅘	138	26 16 1⅗	..	..	..	..
	Puri ..	1	0 5 0	26	6 10 5⅖	286	469 19 13 17/20	..	..	..	..
	Total ..	18	3 25 0	154	31 37 14⅕	749	599 24 9	..	..	..	..

Circle.	District.	Confiscated. 1895–96. Number of cases.	Quantity.	Confiscated. 1896–97. Number of cases.	Quantity.	Under attachment at the close of 1895–96. Number of cases.	Quantity.	Under attachment at the close of 1896–97. Number of cases.	Quantity.
		13	14	15	16	17	18	19	20
			M. S. C.		M. S. C.		M. S. C.		M. S. C.
Balasore ..	Balasore ..	7	6 21 8	15	7 5 0½	..	..	1	0 20 0
Basudebpur ..	Do. ..	31	8 13 2	304	94 0 5¼	..	..	5	2 3 4
Kendrapara ..	Cuttack ..	19	2 34 8	55	7 2 1⅕	..	..	5	1 5 0
Machgaon ..	Cuttack ..	80	7 36 2⅕	86	21 31 4⅘	8	3 22 4⅗	..	..
	Puri ..	22	0 22 11⅗	84	39 36 10 13/20	..	..	21	11 38 10⅗
	Total of the Balasore sub-division.	159	26 7 15⅗	544	169 35 6⅖	8	3 22 4⅗	32	15 26 14⅗
Manikpatna ..	Puri ..	5	5 32 10	181	417 24 8⅗	..	..	..	..
Total ..	Balasore ..	38	14 34 10	319	101 5 5¾	..	..	6	2 23 4
	Cuttack ..	99	10 30 10⅕	141	28 33 6	8	3 22 4⅗	5	1 5 0
	Puri ..	27	6 15 5⅗	265	457 21 3¼	..	..	21	11 38 10⅗
	Total ..	164	32 0 9⅗	725	587 19 15	8	3 22 4⅗	32	15 26 14

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

The figures shown in columns 5 and 7 include cases treated as undetected owing to want of sufficient evidence of manufacture to justify arrests. Excluding these, the number of cases in which arrests were made, both on house search and in the open, stands as follows :—

Circle.	1895-96.	1896-97.
Balasore	3	14
Basudebpur	23	309
Kendrapara	9	46
Machgaon	74	146
Manikpatna	4	178
Total ...	113	693

Seizures and unsuccessful searches.

35. The statement below compares the number of unsuccessful searches with the number of seizures during the year :—

Circles.	District.		Number of cases.	Number of unsuccessful house searches.	Percentage of unsuccessful searches to seizures.
1	2		3	4	5
Balasore	Balasore ..	1896-97	16	..	..
		1895-96	7	..	..
Basudebpur	Do. ..	1896-97	309	1	0·32
		1895-96	23	1	4·35
Kendrapara	Cuttack ..	1896-97	60	6	10
		1895-96	13	3	23·07
Machgaon	Cuttack ..	1896-97	78	11	14·10
		1895-96	85	14	16·47
	Puri ..	1896-97	105	8	7·61
		1895-96	21	..	..
	Total of the Machgaon Circle.	1896-97 ..	183	19	10·3
		1895-96 ..	106	14	13·20
Manikpatna	Puri ..	1896-97	181	24	13·2
		1895-96	5	2	40·0
	Balasore ..	1896-97	325	1	0·30
		1895-96	30	1	3·3
	Cuttack ..	1896-97	138	17	12·31
		1895-96	98	17	17·34
	Puri ..	1896-97	286	32	11·19
		1895-96	26	2	7·69
	Total ..	1896-97 ..	749	50	6·67
		1895-96 ..	154	20	12·98

There was no case of unsuccessful search in the Balasore circle during the year under report and the proportion of unsuccessful searches in all the other circles shows a decided improvement as compared with last year, except in the Puri portion of the Machgaon circle. In this circle 17 out of the 19 unsuccessful searches are reported to have been cases in which the approach of the officers of the department was observed and the property destroyed before their arrival.

Details of institution of salt cases.

36. Appendix C shows the details of salt cases instituted in 1895–96 and 1896–97. Four hundred and eighty nine cases were prosecuted in the year under report against 72 in the previous year, showing an increase of 417 distributed over all the circles. The number of persons apprehended also increased from 93 to 511.

Cases reported for offences against the Salt Laws.

37. The following statement shows the number of cases and persons reported for offences against the Salt Laws in Orissa and the manner in which they were disposed of during the year :—

Circle.		Disposal by Officers of the Department.																			
		Undetected cases, &c.				Detected cases.						Released by Department.									
		Pending on 31st March 1896.	Reported during the year.	Disposed of.	Pending at the close of the year.	Pending on 31st March 1896.		Reported during the year.		Total.		I. Infirm persons, pregnant women or children.		II. For possessing less than 1 seer of contraband salt and less than 5 seers of salt earth.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released after warning.	
						Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Balasore ..	1896-97 ..	7	25	29	3	..	..	14	14	14	14	4	4	3	3	..	..	..	..	7	7
	1895-96 ..	16	23	32	7	..	..	3	7	3	7	..	..	1	1	..	..	..	..	1	1
Basudebpur.	1896-97 ..	18	217	128	107	..	..	309	309	309	309	10	10	40	40	..	..	24	24	74	74
	1895-96 ..	39	38	59	18	1	1	23	23	24	24	3	3	..	..	..	..	..	..	3	3
Kendrapara.	1896-97 ..	17	116	91	42	..	..	46	46	46	46	..	..	..	..	..	..	2	2	2	2
	1895-96 ..	86	57	126	17	..	..	9	9	9	9	..	..	..	..	..	..	..	..	..	..
Machgaon ..	1896-97 ..	28	112	119	21	..	..	146	148	146	148	5	5	46	46	..	..	1	1	52	52
	1895-96 ..	87	136	195	28	..	..	74	74	74	74	11	11	25	25	..	..	1	1	37	37
Manikpatna.	1896-97 ..	7	183	107	83	..	..	178	202	178	202	14	16	55	65	..	..	..	..	69	81
	1895-96 ..	11	15	19	7	..	..	4	4	4	4	..	..	1	1	..	..	..	..	1	1
Total ..	1896-97 ..	77	653	474	256	..	..	693	719	693	719	33	35	144	154	..	..	27	27	204	216
	1895-96 ..	239	269	431	77	1	1	113	117	114	118	14	14	27	27	..	..	1	1	42	42

Circle.		Disposal by Officers of the Department—*cont.*						Disposal by Magistracy.													
		Sent for trial.		Total disposed of.		Balance remaining on 31st March 1897.		Pending on 31st March 1896.		Sent for trial during the year.		Total.		Convicted.		Acquitted.		Balance on 31st March 1897.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
Balasore ..	1896-97 ..	7	7	14	14	..	..	..	..	7	7	7	7	5	5	1	1	1	1
	1895-96 ..	2	6	3	7	..	..	..	..	2	6	2	6	2	4	..	..	..	..
Basudebpur.	1896-97 ..	235	235	309	309	..	..	..	..	235	235	235	235	224	224	6	6	5	5
	1895-96 ..	21	21	24	24	..	..	7	7	21	21	28	28	13	13	14	14	..	..
Kendrapara.	1896-97 ..	44	44	46	46	..	..	..	..	44	44	44	44	39	39	..	..	5	5
	1895-96 ..	9	9	9	9	..	..	6	6	9	9	15	15	15	15	..	..	..	..
Machgaon ..	1896-97 ..	94	96	146	148	..	..	8	8	94	96	102	104	68	68	12	14	*21	21
	1895-96 ..	37	37	74	74	..	..	4	4	37	37	41	41	32	32	1	1	8	8
Manikpatna.	1896-97 ..	109	121	178	202	..	..	..	..	109	121	109	121	72	74	..	..	37	47
	1895-96 ..	3	3	4	4	..	..	..	..	3	3	3	3	..	..	3	3	..	..
Total ..	1896-97 ..	489	503	693	719	..	..	8	8	489	503	497	511	408	410	19	21	69	79
	1895-96 ..	72	76	114	118	..	..	17	17	72	76	89	93	62	64	18	18	8	8

* One case affecting one person written off.

Increase in detection.

38. Excluding cases of unsuccessful house searches, the detection compares with the previous year as below :—

Circles.	Year.	Reported during the year.			Difference.		
		Cases.	Persons.	Undetected cases, &c.	Cases.	Persons.	Undetected cases, &c.
Balasore	1896-97	14	14	25	+ 11	+ 7	+ 2
	1895-96	3	7	23			
Basudebpur	1896-97	309	309	217	+ 286	+ 286	+ 179
	1895-96	23	23	38			
Kendrapara	1896-97	46	46	116	+ 37	+ 37	+ 59
	1895-96	9	9	57			
Machgaon	1896-97	146	148	112	+ 72	+ 74	− 24
	1895-96	74	74	136			
Manikpatna	1896-97	178	202	183	+ 174	+ 198	+ 168
	1895-96	4	4	15			
Total ..	1896-97	693	719	653	+ 580	+ 602	+ 384
	1895-96	113	117	269			

There was thus an increase of 580 in the number of cases reported and 602 in the number of persons arrested. The increase occurred in all the circles chiefly during the latter half of the year and is attributed to the scarcity and distress due (i) to the destruction of crops by the floods and heavy rains of June to September 1896 and (ii) the failure of the north-east monsoon. It is also attributed to the personal interest taken in detection by Assistant Commissioner Mr. St. John and to the strict supervision exercised by him over his subordinates. Mr. St. John personally arrested in the Basudebpur, Kendrapara and Machgaon circles 6 persons in the open and 16 on house search and also observed 37 scrapings.

Releases.

39. Of the 719 persons dealt with during the year (*vide* column 25 of the statement in paragraph 37 *supra*), 216 or 30·04 per cent. were released by the department with a warning. Of these, 35 or 4·8 per cent. were released under head I,* (infirm persons, pregnant women or children), 154 or 21·4 per cent. under head II (for possessing less than 1 seer of contraband salt or less than 5 seers of salt earth) and 27 or 3·7 per cent. under head IV* (want of proof). The large number under the last head was contributed chiefly by the Basudebpur circle, where 24 persons who were arrested by the Police while carrying brine from a creek, were released owing to want of evidence of manufacture.

* *Vide* columns 12—25 of the statement above referred to.

Cases reported by Police.

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

Circle.	1895-96.	1896-97.
Balasore	...	...
Basudebpur	...	41
Kendrapara	...	...
Machgaon	...	...
Manikpatna	...	2
Total ...	...	43

The Police in the Balasore Sub-division are reported to have given valuable assistance to the officers of the department.

Convictions and acquittals.

41. Of the 511 persons sent for trial (*vide* column 33 of the statement given in paragraph 37 *supra*), 410 or 80·2 per cent. were convicted; 21 or 4·1 per cent. were acquitted; and 79 or 15·4 per cent. were under trial at the close of the year. Besides these, one case with one person was written off as the accused died before trial. The proportion of acquittals to convictions was 5·1 per cent., against 28·1 per cent. last year. The greater number of acquittals was in the Machgaon circle and is reported to have been due to want of independent witnesses, discrepancies in the evidence or want of sufficient evidence of manufacture.

Punishments.

42. The incidence of the punishments inflicted by the Magistracy was as follows :—

Circle.	Year.	Incidence of fine.	Incidence of substantive imprisonment.
		RS. A. P.	DAYS.
Balasore	1896-97 ..	6 0 0	..
	1895-96 ..	7 8 0	..
Basudebpur	1896-97 ..	0 13 3	1
	1895-96 ..	2 3 6	7
Kendrapara	1896-97 ..	1 8 3	2·5
	1895-96 ..	1 14 0	7·7
Machgaon	1896-97 ..	0 14 8	..
	1895-96 ..	2 3 7	4
Manikpatna	1896-97 ..	2 2 4	15
	1895-96 ..	..	..

There is a decrease both in the incidence of fines and of substantive imprisonment in all the circles except Manikpatna, which is attributed to light punishments having been inflicted by the Magistracy in view of the prevailing distress.

Removals of salt-earth.

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

Circle.	Year.		MDS.	S.	T.
Balasore ...	1896-97	... ...	43	8	40
	1895-96	... ...	29	5	0
Basudebpur ...	1896-97	... ...	206	10	18
	1895-96	... ...	41	32	40
Kendrapara ...	1896-97	... ...	32	3	45
	1895-96	... ...	22	10	60
Machgaon ...	1896-97	... ...	66	29	40
	1895-96	... ...	42	39	0
Manikpatna ...	1896-97	... ...	1,362	22	8
	1895-96	... ...	25	3	50
Total ...	1896-97	...	1,710	33	71
	1895-96	...	161	10	70

There was an increase in removals in all the circles and especially in Manikpatna where nearly 1,363 maunds were removed as against 25 maunds last year. The Assistant Commissioner reports it as his belief that much contraband salt is being secretly taken to the Tributary Mahals and bartered there for grain.

Classification of offences.

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

Circle.		I. Possession of spontaneous or swamp salt.				II. Possession of earth-salt.				III. Possession of salt-earth.			
		With evidence of manufacture.											
		Released by department.		Sent for trial.		Released by department.		Sent for trial.		Released by department.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11	12	13
Balasore	1896-97	3	3	..	..	2	2	..	..	1	1	..	..
	1895-96	..	..	..	..	1	1	..	..	..	..	..	..
Basudebpur	1896-97	1	1	..	..	2	2	1	1	..	..	2	2
	1895-96	..	..	..	..	..	..	7	7	3	3	13	13
Kendrapara	1896-97	..	..	..	..	..	..	..	..	..	..	..	..
	1895-96	..	..	..	..	..	..	5	5	..	..	4	4
Machgaon	1896-97	..	..	..	..	..	..	..	..	..	..	..	..
	1895-96	..	..	..	..	1	1	..	..	22	22	9	9
Manikpatna	1896-97	..	..	..	..	68	80	109	121	1	1	..	..
	1895-96	..	..	..	..	1	1	3	3	..	..	..	..
Total	1896-97	4	4	..	..	72	84	110	122	2	2	2	2
	1895-96	..	..	..	..	3	3	15	15	25	25	26	26

Circle.		IV. Possession of brine.				V. Other offences against salt laws.				Total.			
		With evidence of manufacture.											
		Released by department.		Sent for trial.		Released by department.		Sent for trial.		Released by department.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		14	15	16	17	18	19	20	21	22	23	24	25
Balasore	1896-97	1	1	7	7	..	..	..	..	7	7	7	7
	1895-96	..	..	2	6	..	..	..	..	1	1	2	6
Basudebpur	1896-97	71	71	232	232	..	..	..	..	74	74	235	235
	1895-96	..	..	1	1	..	..	..	..	3	3	21	21
Kendrapara	1896-97	2	2	44	44	..	..	..	..	2	2	44	44
	1895-96	..	..	..	..	..	..	..	..	..	..	9	9
Machgaon	1896-97	52	52	94	96	..	..	..	..	52	52	94	96
	1895-96	14	14	28	28	..	..	..	..	37	37	37	37
Manikpatna	1896-97	..	..	..	..	..	..	..	..	69	81	109	121
	1895-96	..	..	..	..	..	..	..	..	1	1	3	3
Total	1896-97	126	126	377	379	..	..	..	..	204	216	489	503
	1895-96	14	14	31	35	..	..	..	..	42	42	72	76

Illegal arrests.

45. There were three cases of illegal arrests during the year, of which one was in the Machgaon circle and two in Kendrapara. These were due to the ignorance of two new Sub-Inspectors who have been suitably dealt with.

Assaults.

* Machgaon ..	.. 1
Manikpatna	.. 1
Total ..	2

46. There were two cases * of assaults committed on departmental officers while in the execution of their duty, the same number as in the previous year. The Magistrate who enquired into the first case, which occurred at Machgaon, found the evidence insufficient to bring the charge home to any of the accused, but in the second case, which occurred in Manikpatna, the accused was convicted and sentenced to undergo two months' rigorous imprisonment.

Rewards.

Circle.		1895-96.			1896-97.		
		RS.	A.	P.	RS.	A.	P.
Balasore ..	.. ..	13	4	0	30	9	0
Basudebpur	.. ..	75	0	0	357	0	0
Kendrapara	.. ..	50	5	5	18	8	0
Machgaon	.. ..	51	4	0	173	0	2
Manikpatna	.. ..	10	0	0	299	4	0
	Total ..	199	13	5	878	5	2

47. A sum of Rs. 878-5-2 was granted in rewards during the year, against Rs. 199-13-5 in 1895-96. The increase is due to the increase in detection. The small amount granted in the Kendrapara circle has not been explained and is forming the subject of further enquiry.

PART XI.—MISCELLANEOUS.

* Test-weighments.	
At Tua	24
At Gurubai	58
Total ..	82

48. Eighty-two * heaps of salt were stored and twenty-three sold during the year. Of the former, six were test-weighed by the Inspectors and five by Assistant Inspectors within a month, and two by the Assistant Commissioners, four by the Inspectors and four by Assistant Inspectors within a year after storage.

Employment of local Mulangis.

49. All the pans were worked by local *Mulangis* except 21 sets of pans at the Gurubai factory which were allowed to be worked by 63 men from the Ganjám district as stated in paragraph 48 of the report for 1895-96. It is reported that no foreign labour was imported on account of any of the works.

Crime among the *Mulangi* population.

50. No case of illicit manufacture by *Mulangis* was reported during the year under review.

General state of health of the establishment and the working of the dispensary at Satpara.

	1896-97.	1895-96.
† Departmental men	150	183
Outsiders	956	1,117
Total ..	1,106	1,300

51. The general state of health of the establishment was good and the dispensary at Satpara did excellent work. The number of patients treated was 1,106 † in the year under report against 1,300 † in the preceding year. Babu Akshaya Kumar Sircar who continued to be Hospital Assistant, is reported to be popular and working well. Both the District Surgeon and the Collector of Puri, who frequently inspected the dispensary during the year, were pleased with its working.

Conduct of officers.

52. The officers of the department have, on the whole, displayed more energy and discharged their duties more satisfactorily during the year under report than in the previous one. This is largely due to the excellent work done by Mr. St. John, the Assistant Commissioner, whose good services are specially acknowledged. It is satisfactory to find also that the Assistant Commissioner and the department generally, have derived valuable aid from the police.

(Signed) C. G. TODHUNTER,
Ag. Secretary to the Commissioner
of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 12th June 1897.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX A.

STATEMENT showing the sanctioned strength of the subordinate establishments of the Salt Department in Orissa on the 31st March 1897.

Factory, preventive, &c.	Details of establishment.	Assistant Commissioner, Balasore Sub-Division.	Assistant Commissioner, Chatrapur Sub-Division.	Balasore Circle.	Basudebpur Circle.	Kendrapara Circle.	Machgaon Circle.	Manikpatna Circle.	Total.
	Assistant Commissioners' Establishments.								
	Clerk on Rs. 70	1	1	..	..	..	..	..	2
	Do. on Rs. 30	1	1	..	..	..	..	..	2
	Do. on Rs. 20	1	1	..	..	..	..	..	2
	Do. on Rs. 15	1	1	..	..	..	..	..	2
	Duffadars on Rs. 10	(a) 2	1	..	..	..	..	..	3
	Peons on Rs. 8	(b) 3	(b) 3	..	..	..	..	..	6
	Do. on Rs. 7	(c) 8	2	..	..	..	..	..	10
	Masalchi on Rs. 6	1	1	..	..	..	..	..	2
	Total	18	11	..	..	..	..	..	29
	Circle Establishments.								
	Inspectors	..	..	1	1	1	1	1	5
	Assistant Inspectors	..	..	1	2	1	2	2	8
	Total	..	..	2	3	2	3	3	13
Factory establishment. Permanent.	Sub-Inspectors	..	..	..	..	..	..	6	6
	Clerks on Rs. 30	..	..	1	1	1	1	1	5
	Do. on Rs. 25	..	..	..	1	..	1	1	3
	Shroff on Rs. 15	..	..	..	..	..	..	1	1
	Jamadar on Rs. 15	..	..	..	..	..	..	1	1
	Do. on Rs. 12	..	..	..	..	1	1	2	4
	Duffadars on Rs. 10	..	..	(a) 1	..	1	..	3	5
	Do. on Rs. 9	..	..	..	..	..	2	5	7
	Peons on Rs. 8	..	..	2	3	12	8	7	32
	Do. on Rs. 7	..	..	(c) 9	4	..	3	16	32
	Do. on Rs. 6	..	..	4	5	..	5	(g) 27	41
	Sweeper on Rs. 4	..	..	..	..	..	..	1	1
	Total	..	..	17	14	15	21	71	138
Temporary for 4 months.	Clerk on Rs. 10	..	..	..	..	..	..	1	1
	Peons on Rs. 6	..	..	..	..	..	..	20	20
	Total	..	..	..	..	..	..	21	21
	Temporary for 6 months—Peons on Rs. 6	..	..	..	..	..	..	12	12
Preventive establishment. Permanent.	Sub-Inspectors	..	..	3	3	4	3	2	15
	Engine-driver on Rs. 30	..	..	..	..	1	..	1	2
	Fireman on Rs. 15	..	..	..	..	1	..	1	2
	Jamadar on Rs. 15	..	..	1	..	1	2	1	5
	Do. on Rs. 12	..	..	1	..	2	1	1	5
	Duffadar on Rs. 10	..	..	(d) 2	(d) 3	..	2	2	9
	Do. on Rs. 9	..	..	..	2	2	2	2	8
	Peons on Rs. 8	..	..	6	4	(f) 9	10	* 10	39
	Do. on Rs. 7	..	..	(c) 15	(c) 17	14	17	13	76
	Do. on Rs. 6	..	..	15	14	21	23	16	89
	Total	..	..	43	43	55	60	49	250
Temporary.	Sub-Inspector	..	..	1	..	..	..	..	1
	Duffadar on Rs. 9	..	..	2	..	..	..	..	2
	Peons on Rs. 8	..	..	2	..	..	..	..	2
	Do. on Rs. 7	..	..	5	..	..	..	..	5
	Do. on Rs. 6	..	..	6	..	..	..	(e) 1	7
	Total	..	..	16	..	..	..	1	17
	Temporary for 6 months—Peons on Rs. 6	..	..	20	15	..	..	..	35
	Total cost per annum for 1896-97 Rs.	2,892	2,268	14,712	14,400	14,088	16,224	23,164	87,748
	Do. for 1895-96 „	2,892	2,268	14,712	14,400	14,088	16,224	23,344	87,928
	Increase or decrease	..	..	..	..	..	..	— 180	— 180

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

(a) Includes one duffadar sanctioned for the cutter (*vide* Mr. Horne's letter, No. 243, dated 6th June 1891, to the Board of Revenue, Lower Provinces).

(b) One of these is a *moochi*.

(c) Includes six peons sanctioned for the cutter.

(d) Includes one duffadar sanctioned for the cutter.

(e) Ferryman.

(f) Includes one steersman for the steam launch *Beatrice*.

(g) Includes one waterman for the Satpara dispensary.

APPENDIX B.

STATEMENT showing the details of charges in each district of Orissa for 1896-97.

Particulars.	Balasore. RS. A. P.	Cuttack. RS. A. P.	Puri. RS. A. P.	Total. RS. A. P.
Salaries of Assistant Commissioners	* ..	6,403 3 7	5,980 0 0	12,383 3 7
Exchange compensation allowance	..	..	387 2 0	387 2 0
House-rent of Assistant Commissioners	..	553 14 0	..	553 14 0
Salaries of Inspectors	5,247 2 9	3,909 2 8	3,000 0 0	12,156 5 5
Do. of Assistant Inspectors	3,921 9 10	6,013 10 6	2,975 0 0	12,910 4 4
Do. of Sub-Inspectors	2,978 3 7	3,193 5 2	3,703 15 6	9,875 8 3
Pay of Clerks	826 2 7	1,848 10 2	2,361 7 8	5,036 4 5
Servants and guards	6,967 6 4	12,106 8 8	10,098 3 3	29,172 2 3
Medical establishment	..	..	385 0 0	385 0 0
Temporary establishment	1,504 0 8	..	617 10 8	2,121 11 4
Travelling allowance	2,186 2 6	3,812 1 11	2,568 4 4	8,566 8 9
Service postage	138 5 0	538 5 6	267 0 9	943 11 3
Do. telegrams	†—18 9 0	73 2 0	117 15 0	172 8 0
Rewards	387 9 0	191 8 2	299 4 0	878 5 2
Works	1,097 7 6	1,378 5 10	3,445 14 8	5,921 12 0
Rents, rates and taxes	53 14 0	80 0 0	54 0 0	187 14 0
Miscellaneous revenue contingencies	589 8 4	925 4 8	1,415 13 9	2,930 10 9
Do. manufacturing contingencies	38 7 9	..	40,273 12 11	40,312 4 8
Cost and repair of salt-weighing machines	..	..	9 5 0	9 5 0
Medical charges	..	120 0 0	238 4 8	358 4 8
Total	25,917 6 10	41,147 2 10	78,198 2 2	1,45,262 11 10

* The pay of the Assistant Commissioner, Balasore Sub-Division, whose charge comprises the whole of the Balasore and Cuttack districts and also a portion of the Puri district, cannot be apportioned among these districts. Hence it is shown under one of the districts, viz., Cuttack.

† Balance of an erroneous debit in 1895-97.

APPENDIX C.

COMPARATIVE statement showing the number of cases instituted for offences against the Salt Laws in Orissa in 1895-96 and 1896-97.

Circle.	Description of cases.	1895-96. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realised. RS. A. P.	Amount disbursed to informers and apprehenders. RS. A. P.
1	2	3	4	5	6	7	8	9	10	11
Balasore	Illicit manufacture of salt under section 9 of Act XII of 1882.	..	2	2	6	(b) 4	..	..	30 0 0	13 4 0
Basudebpur		7	21	28	28	(c) 13	14	..	20 0 0	75 0 0
Kendrapara		6	9	15	15	15	..	..	15 0 0	50 5 5
Machgaon		4	37	41	41	32	1	8	66 12 0	51 4 0
Manikpatna		..	3	3	3	..	3	..	..	10 0 0
	Total	17	72	89	93	64	18	8	131 12 0	199 13 5

Circle.	Description of cases.	1896-97. Number of cases pending at the close of the previous year.	Number of cases instituted during the year.	Total number of cases.	Number of persons apprehended.	Number of persons convicted.	Number of persons acquitted.	Number of cases pending at the close of the year.	Amount of fines and forfeitures realised. RS. A. P.	Amount disbursed to informers and apprehenders. RS. A. P.	Increase of cases.	Decrease of cases.
		12	13	14	15	16	17	18	19	20	21	22
Balasore	Illicit manufacture of salt under section 9 of Act XII of 1882.	..	7	7	7	5	1	1	30 0 0	30 9 0	5	..
Basudebpur		..	235	235	235	224	6	5	161 8 0	357 0 0	207	..
Kendrapara		..	44	44	44	39	..	5	41 0 0	18 8 0	29	..
Machgaon		8	94	102	104	68	14	(a) 21	62 7 0	173 0 2	61	..
Manikpatna		..	109	109	121	74	..	37	156 10 0	299 4 0	106	..
	Total	8	489	497	511	410	21	69	451 9 0	878 5 2	408	..

(a) One case affecting one person was written off.

(b) Two persons written off.

(c) One case affecting one person was written off.

GOVERNMENT ORDER, NO. 55, R.D., 31ST JANUARY 1898.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 366, dated 27th August 1897:—

Resolution—No. 366, dated 27th August 1897.

The Board begs leave to submit to Government its report on the administration of the Salt revenue in the Madras Presidency and in Orissa for 1896–97.

2. A copy of the Salt administration report for Orissa for 1896–97 has already been submitted to the Board of Revenue, Lower Provinces. For facility of reference, however, it has been printed as an appendix to the report submitted herewith.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with three copies of Appendix A, and the enclosure
to Appendix I in manuscript.

" Deputy and Assistant Commissioners.
" Accountant-General, Madras.

Order—No. 55, dated 31st January 1898.

Separate Revenue No. 6.

With the above Proceedings, the Board of Revenue submits its report on the administration of the Salt Department during the year 1896–97. The report which has been submitted with commendable punctuality is full and clear, and has been considerably curtailed with reference to the orders contained in G.O., No. 3277, dated 29th June 1897. The Government will briefly notice the salient features in the year's administration.

2. *Administrative Changes.*—During the year under review, the question of retransferring to the Bengal Government the administration of the Salt Department in Orissa engaged the attention of the Governments of Bengal and Madras and the sanction of the Government of India and the Secretary of State has recently been accorded to the measure.

In view to improving the staff now employed in the supervision of distilleries and to afford information and advice on technical matters connected with their working, the services of a specialist were secured through the Secretary of State during the year under review. The officer so obtained has been designated Deputy Commissioner of Abkári Revenue.

—	1895–96.		1896–97.	
	Permanent.	Temporary.	Permanent.	Temporary.
Inspectors	73	1	76	2
Assistant Inspectors.	100	4	104	4
Sub-Inspectors ..	671	62	754	57
Clerks, &c.	632	15	685	13
Menials	7,434	1,379	7,935	1,238
Total ..	8,910	1,461	9,554	1,314
Annual cost Rs. ..	17,09,696		18,14,574	

3. *Establishments.*—The marginal statement shows the sanctioned strength of the subordinate establishments at the end of the year under review as compared with that at the end of the previous year. It will be seen therefrom that there was an increase of 497 men costing Rs. 1,04,878 per annum. The increase was due chiefly to the extension to large areas during the second half of the year of the tree-tax system, for the efficient working of which the sanction of the Secretary of State was obtained to the entertainment of three Inspectors for three newly-formed circles and of subordinate establishments.

Years.	Number of dismissals.	Number of minor punishments.	Total number of punishments.	Percentage of punishments to the total establishments.	Number of resignations.
1892–93 ..	285	3,085	3,370	35·4	177
1893–94 ..	262	3,341	3,603	36·6	205
1894–95 ..	199	3,446	3,645	36·2	243
1895–96 ..	163	3,780	3,943	37·1	219
1896–97 ..	188	3,367	3,555	32·05	216

Though there was an increase in the number of dismissals, it is satisfactory to note that the number of minor punishments inflicted during the year and the percentage of the total number of punishments to the total strength of the establishments showed a decrease as compared with the previous year. The number of resignations was almost stationary, being 216 against 219 in 1895–96.

4. *Factories and Depôts.*—The number of factories available for salt manufacture remained the same as in the previous year, viz., 71; but in their distribution between Government and excise there was some change owing to the reversion of the seven factories marginally noted to the monopoly system. There was no manufacture in three of the Government and two of the excise factories owing to the existence of large stocks in four of them and in the case of the other factory to disputes amongst the licensees and the consequent delay in the issue of a fresh license in lieu of the original one which became invalid in consequence of the death of one of the licensees. The total cultivable areas of the salt-pans amounted to 13,851 acres, or an increase of 34 acres as compared with the previous year, but owing to the causes above adverted to the area actually worked fell from 11,820 in 1895–96 to 11,803 acres in the year under review.

Kanuparti.	Attiput.
Kattur.	Vallur.
Vayalur.	Manakkudi.
Pulidiwak.	

5. *Season, Manufacture and Storage.*—The season was generally favourable for the manufacture of salt throughout the Presidency. The total quantity of salt manufactured and brought into store amounted to 9,488,541 maunds, being an increase of 7 per cent. as compared with the previous year, and was the highest on record. The outturn of Government salt showed an increase of 1,675,070 maunds or 107 per cent. as compared with 1895–96; but that of excise salt showed a fall of about 14 per cent. The variation was in both cases mainly due to the reversion of certain factories to the monopoly system adverted to in the previous paragraph.

Sub-divisions.	Quantity stored in	
	1895–96.	1896–97.
	MDS.	MDS.
Chatrapur	797,160	867,701
Chicacole	1,066,051	1,200,446
Cocanada	562,963	660,282
Nellore	998,161	1,005,839
Chingleput	2,620,902	2,753,305
Negapatam	704,183	1,111,188
Tinnevelly	1,654,084	1,662,454
Total ..	8,403,504	9,261,215
Masulipatam	428,589	227,326
Gand Total ..	8,832,093	9,488,541

From the statement appended to paragraph 18 of the Board's report, it appears that unusually large quantities of salt were rejected at the Government factories of Chinna Ganjám and Kanuparti. The explanation called for on the subject should be submitted for the information of Government.

6. *Stocks and Issues.*—Excluding wastage remaining to be written off and excluding also the salt maintained in the West Coast depôts for fish-curing purposes, the stocks of locally-manufactured salt in store at the beginning of the year amounted to 138 lakhs of maunds, or a quantity sufficient to meet 23·7 months' demand. By the end of the year they had risen to 145 lakhs of maunds equivalent to 24·9 months' supply. There was an increase of 1·2 months' supply, as compared with 1895–96, which was mainly secured in the Chatrapur, Chicacole, Cocanada and Chingleput sub-divisions. The stocks were largest in the Chingleput sub-division, being more than sufficient to meet 42 months' demand. It is reported that large quantities of this salt must in time be destroyed owing to its becoming unsaleable through age or liable to destruction under the five years' rule. It has hitherto been held that the accumulation of stocks was an object to be aimed at; but stocks are now accumulating in a way which is likely to lead to embarrassment. The Government thinks that the five years' rule should be strictly enforced everywhere. At the same time the licensees should be made to understand that quick sales at a lower price would pay them better than to retain stocks only that they may waste away. Such useless stocks are merely a danger to the revenue. The quantity of salt imported on private account amounted to 11 lakhs of maunds, being a decrease of 11 per cent. as compared with the previous year. Almost the whole of this salt came from the Bombay Presidency and paid duty before shipment except a small quantity of 3,698 maunds which was imported duty-bearing. The decrease in the imports is stated to be due partly to the prevalence of plague in Bombay and partly to the up-country demand having fallen in consequence of the unfavourable season. Adding to the stocks on hand at the beginning of the year the quantity of salt locally manufactured and that imported during the year, the total quantity available for consumption amounted to 247 lakhs of maunds and was the highest on record.

The issues during the year amounted to 8,432,543 maunds, being a decrease of about 6 per cent. as compared with the previous year. The decrease occurred mainly under issues for home and inland consumption and for export. The causes which contributed to the decrease in the former case are fully set out in paragraph 51 of the Board's report. The chief of these are—

(1) Reduced consumption and low stocks maintained in the Ceded districts and Kurnool owing to the high prices of grain and the consequent scarcity of money;

(2) inferior quality of the salt on sale and high prices charged by the licensees in some of the factories.

The marginal statement shows for a series of years the sales for home and inland consumption, from which it will be seen that the issues during the year under review were exceeded only during the four years 1891–92, 1892–93, 1894–95 and 1895–96. On the East Coast the largest decrease occurred in the Chingleput sub-division, and the Board of Revenue has been requested, in another connection, to investigate and report the causes which have led to the falling off in the sales of salt at the Madras depôt during recent years. This report should be expedited.

Years.	MDS.
1887–88	7,700,724
1888–89	7,748,222
1889–90	8,022,466
1890–91	7,923,468
1891–92	8,185,395
1892–93	8,157,454
1893–94	8,015,789
1894–95	8,221,645
1895–96	8,271,396
1896–97	8,023,263

7. *Reserve Stocks.*—Sufficient progress was made in the accumulation of the Government reserves, the quantity held in reserve on the 31st March 1897 being 19·68 lakhs of maunds against 31·50 lakhs ordered to be accumulated. The decrease as compared with the figures reported in the previous year is more apparent than real, being mainly due to the sale of the oldest salt in store at some of the stations to prevent deterioration and to make room for the produce of the current season and also to the destruction of salt found to be unsaleable at Adirampatnam and Negapatam. The attempt to dispose of the old reserve stocks has not been successful owing to the heaviness of the salt offered for sale, the quantity sold in the several stations having been only 112,358 maunds. The experiment now being tried at the Vallur factory of accepting salt from the licensees by the bag instead of by the measure will, if successful, offer a distinct inducement for the manufacture of light salt.

8. *Excise System.*—It is satisfactory to note that the number of factories worked independently of capitalists rose from nine in the previous year to eleven in the year under review. Excluding these and excluding also the factories of Jaggannaikpur, Manambadi, Arumuganeri, Kulasekarapatnam and Kéranur, which are worked by capitalists under special licenses or leases, the number of independent licensees in the other excise factories of the Presidency rose from 927 in 1895–96 to 1,132 in the year under review. As pointed out by the Board, this is an indication of a continued tendency on the part of the licensees to emancipate themselves from the hands of capitalists. It is also a matter for satisfaction that in none of the excise factories at which the capitalist element was predominant was a dittam fixed by the capitalists to restrict manufacture except at Manginapudi. But in this case a dittam was fixed not so much with a view to enhance prices but to clear off existing stocks which were already large.

9. *Excise prices.*—It will be seen from the marginal statement that the average wholesale price of salt which has now been falling for many years showed a slight tendency to rise during the year under review; but, as observed by the Board, there need be no apprehension that the prices in any of the sub-divisions will be raised unduly in the near future, seeing that the Government and excise salt on hand was sufficient to meet 24·9 months' demand. There was an appreciable increase during the year only in the Negapatam and Tinnevelly sub-divisions. In the former sub-division, it may not improbably be necessary to open a large factory at Muttupet—a project which has been held in abeyance until the effect on the sales of the latter factory of certain restrictions which have been placed on the transport of excise salt from Vedaranniyam to Negapatam is known and until the result of the opening of sales at the Madras depôt can be observed. As regards the Tinnevelly sub-division, it is hoped that prices will fall at the end of the current year when the powerful salt company which has managed to keep it up will be dissolved.

Years.	Average price of excise salt per maund. A. P.
1887–88	6 1·1
1888–89	4 9·8
1889–90	4 4·4
1890–91	4 0·2
1891–92	3 10·1
1892–93	3 6·5
1893–94	3 6·5
1894–95	3 4·8
1895–96	3 3·8
1896–97	3 5·2

10. *Retail prices.*—The average district retail prices of salt given in paragraph 38 of the report do not show any marked variations as compared with the previous year. They ranged from 12·73 seers per rupee in Kistna to 9·13 seers on the Nilgiris or from Rs. 3–2–3 to Rs. 4–6–1 per maund. The Government agrees with the Board of Revenue in considering that the average retail price of salt was not excessive.

11. *Competition of Bombay with Madras salt.*—The subjoined statement shows the imports of Bombay and Goa salt by sea and rail into this Presidency and the extent to which the salt from the Chingleput salt factories has been supplanted by imported salt in Mysore in the Ceded districts, Kurnool, Coimbatore and Salem :—

Average of 5 years ending (4 years in last case).	Imports of Bombay and Goa salt into the Madras Presidency and Mysore by sea and rail.	Add quantity passed into consumption from the South Canara pans.	Total of columns 2 and 3	Export to Mysore and the districts named above.			Total of columns 5, 6 and 7.
				From Chingleput factories.	From Kistna.	From Nellore.	
1	2	3	4	5	6	7	8
	MDS.	MDS.	MDS.	MDS	MDS.	MDS.	MDS.
1882–83	537,622	31,063	568,685	1,227,325	569	89,764	1,317,658
1887–88	972,224	34,497	1,006,721	1,404,765	389	126,119	1,531,273
1892–93	1,374,844	..	1,374,844	1,038,872	25,038	220,964	1,284,874
1896–97	1,626,328	..	1,626,328	918,033	49,897	250,993	1,218,923

The cost of imported Bombay salt rose from As. 8–11 to As. 10–2 per maund. In spite of this fact it continues to make its way in the tracts hitherto supplied with the Madras article. Though the prime cost of Bombay salt at Calicut was As. 9–6 per maund or nearly double that of Madras salt at Madras, large quantities of the former found its way into the Coimbatore and Salem districts, the quantity so imported during the last seven years being as shown in the margin. The difference between the railway freights from Calicut to Pódanúr and from Madras to Pódanúr is only As. 1–4 per maund and it may therefore be assumed that the main cause of the popularity of the Bombay article is its lightness, the system of manufacture and storage in force in Bombay being calculated to produce light salt. There is reason to apprehend that unless early measures are devised for the production of light salt in this Presidency the interests of the salt manufacturers will suffer and they will lose their fair share of the trade. The question as to what these measures should be is engaging the attention of Government. A large quantity (495,373 maunds) was also imported by rail from Bombay and Goa into the Kistna, Kurnool, Bellary and Anantapur districts and into the Mysore Province. The consignments of Goa salt by the Southern Mahratta Railway to these localities appear to have fallen considerably as compared with the previous year, but this is stated to have been nearly made good by larger imports from Bombay. The extraordinary variations shown in the margin should be explained. It is stated in paragraph 52 of the Bombay Salt Administration Report for 1895–96 that a firm of Madras salt merchants have contracted to take the produce of some of the most important salt works in Goa and are trying to push the sale of the salt up-country. The matter should be investigated and reported on.

Years.	MDS.
1890–91	300,083
1891–92	364,444
1892–93	293,602
1893–94	284,296
1894–95	209,632
1895–96	342,384
1896–97	390,372

	To	From Bombay.	From Goa.	Total.
		MDS.	MDS.	MDS.
1895–96	Bellary and Anantapur.	15,556	117,719	133,275
	Kurnool ..	1,601	18,675	20,276
	Mysore ..	9,320	335,376	344,696
	Total ..	26,477	471,770	498,247
1896–97	Bellary and Anantapur.	81,932	13,388	95,320
	Kurnool ..	38,338	4,714	43,052
	Mysore ..	315,482	41,335	356,817
	Total ..	435,752	59,437	495,189

12. *Quality of Salt.*—In Chapter X of the report, the Board of Revenue comments on the quality of the salt turned out in monopoly and excise factories during the year under review. As observed in G.O., No. 599, dated 11th November 1896, it is doubtful whether the results of the analysis now made are of much value for comparative purposes seeing that the samples sent to Madras for analysis are not kept under similar conditions in the several factories. The Board is now instituting experiments in view to effecting an improvement in the system and the result thereof will be awaited with interest. Taking the figures as reported, it is observed that the average quality of Government salt was the same as in the previous year while that of excise salt showed a slight improvement. The best Government salt was produced in the Ganjám and Manakkudi factories and the worst at Chinna Ganjám. The Board states that the attention of the local officers has been drawn to the importance of producing better salt in the latter factory. The salt produced at Adirampatnam, which was the best in the Presidency in 1895–96, showed considerable deterioration in the year under review. In the excise factories the best salt was produced in the Kattur and Kattanguli factories and the worst at Manginapudi and Nizampatam.

The analysis which the Board caused to be made during the year of the Bombay salt imported on the West Coast goes to confirm the view that it is able to compete with the Madras article at places advantageously situated to the latter, not on account of its superior quality, but on account of its comparative lightness. During the year under review the Commissioner spent a few days in Bombay and the results of his investigations as to the causes which ensure the production of light salt in that Presidency are summarised in paragraph 42 of the report. As pointed out by the Board the system in Bombay involves considerable risks to the revenue and the question how far and under what conditions some of the processes can be allowed in this Presidency is now under the consideration of Government.

13. *Wastage.*—The total wastage discovered during the year was 864,955 maunds, its percentage to the total quantity stored being 8·18 against 6·35 in the previous year. The percentage of wastage to the stored contents of the heaps was 7·31 in the case of excise and 10·25 in that of Government salt, against 6·55 and 5·71, respectively, in 1895–96. The particulars of this wastage are shown in Appendix I and the marginal statement gives for each sub-division the percentage of wastage during the year under review as compared with that of the previous year. The Board states that the high wastages were in most cases due to the age and bad coverings of the heaps and to the damage consequently caused by the rains. In G.O., No. 43, dated 28th January 1896, the Board's attention was invited to the fact that the average of wastage had

Sub-Divisions.	1895–96.	1896–97.
Chatrapur	4·49	5·68
Chicacole	5·41	7·84
Cocanada	5·64	5·21
Masulipatam	7·97	7·10
Nellore	5·16	5·12
Chingleput	8·86	10·22
Negapatam	6·88	13·89
Tinnevelly	4·03	4·14
Calicut	·90	·96
Average ..	6·35	8·18

greatly increased of late years and that high wastages had become comparatively common; and, again, in the review of the report for 1895–96, the Board was asked to bring home to the mind of the subordinate officers the importance of the question. It is now reported that greater care in storage and coverings is being insisted on, but that it will take some years before the salt contained in all the badly protected and cared for old heaps is disposed of. An examination of Appendix I shows that in the case of Government salt the percentage of wastage in the Negapatam Sub-Division was as high as 36·79 and the explanation offered therefor in the manuscript memorandum is hardly sufficient. The matter should be further investigated and reported on. An excess of 458 maunds was found in 45 heaps during the year and the storers of these heaps have been punished wherever necessary. From paragraphs 142 to 144 of the report it appears that the percentage of heaps tested and that stored personally by Inspectors and Assistant Inspectors fell from 21·86 and 25·07 in 1895–96 to 17·94 and 23·34, respectively, in the year under review. This is hardly satisfactory. The Board should impress on the superior officers of the department the necessity for the constant testing of heaps.

14. *Consumption.*—In Chapter VII of the report the Board of Revenue works out the rate of consumption per head of the population. The following are the rates obtained:—

—	1894–95.	1895–96.	1896–97.
	LB.	LB.	LB.
(i) For the Presidency including Mysore and Coorg and the minor Native States, but excluding the three Northern districts.	15·85	16·18	15·50
(ii) For the West Coast districts and Mysore and Coorg.	12·88	12·66	10·79
(iii) For item (i) *minus* item (ii)	16·88	17·40	17·12
(iv) For Pudukkóttai territory	15·12	17·76	14·66
(v) For item (iii) *minus* Pudukkóttai, Sandur and Banganapalle.	16·92	17·44	17·16

It will be seen from the figures given above that there was a decrease in every case, the decrease being most marked in the case of the Pudukkóttai territory. Recently, in connection with a report submitted by the Board of Revenue regarding the prevalence of salt crime in certain circles, enquiry has been made as to whether earth-salt manufacture in this State has been effectually suppressed. The decrease in consumption above noticed would seem to point to the conclusion that it has not been and that clandestine earth-salt manufacture is still carried on. It appears, however, from paragraph 122 of the report that there was a decrease during the year under review in the number of undetected scrapings and that this is attributed by the Pudukkóttai authorities to the special precautionary measures adopted for watching habitual offenders against the Salt Laws. The matter requires careful investigation.

15. *Financial Results.*—The total receipts from all sources amounted to Rs. 168·16 lakhs, being a decrease of about 29·53 lakhs or 14·94 per cent. as compared with the previous year. The amount of the revenue realized in any year depends on the extent to which salt is sold on credit, which again depends on the price of Government paper. The true criterion is the quantity of salt sold for consumption; and tested by this standard, the revenue should have decreased by Rs. 1·94 lakhs only. Adding the duty prepaid in Bombay on salt imported into this Presidency, and deducting the duty levied here on salt exported by sea to other Presidencies and to Rangoon, the total revenue realized in the year under review amounted to Rs. 185·86 lakhs, being a decrease of more than 36 lakhs, or 16 per cent. as compared with 1895–96. The net charges debitable to the Madras salt and Abkári department amounted to Rs. 28,24,450, against Rs. 27,96,971 in the previous year, and it is gratifying to note that the expenditure on works showed a considerable fall in the year under review. Hitherto one-fourth of the total charges was debited to Excise, but it has recently been found that this proportion was not accurate. While, on the one hand, no portion of the expenditure under certain items, such as Salt Purchase and Freight, should be debited to Excise, on the other hand, large additional establishments have been entertained from time to time for working the tree-tax system of raising the toddy revenue, no portion of which is properly debitable to salt.

It has accordingly been decided to debit to Excise two-fifths of the total charges of the Salt and Abkári department after excluding the expenditure under Salt Purchase and Freight and that under licensees' works. Adopting this procedure the total charges debitable to salt will amount to Rs. 19·24 lakhs, the percentage of charges to receipts being 10·2. The receipts and charges under both "Salt" and "Abkari" taken together were as shown below:—

Years.	Receipts in lakhs of rupees.	Charges.	Percentage of charges to receipts.
1890–91	327·42	20·09	6·1
1891–92	313·10	22·51	7·1
1892–93	306·36	22·86	7·4
1893–94	296·45	24·06	8·1
1894–95	326·96	24·63	7·5
1895–96	357·45	27·97	7·8
1896–97	326·29	28·24	8·6

16. *Preventive Measures.*—In Chapter X of the report, the Board has analysed the statistics relative to the working of the preventive establishments during the calendar year 1896. The number of persons charged with offences against the Salt Laws, including those whose cases were pending at the beginning of the year, was 12,229, or a decrease of 9 per cent. as compared with the previous year. This decrease is attributed to (1) salt swamps in certain circles having been under water for a longer time than usual; (2) more efficient patrolling in certain circles; (3) deterrent punishment inflicted by the magistracy in the Bellary sub-division; and (4) the demoralising effect on the preventive staff of the recent ruling of the High Court regarding searches. As regards this last point, it may be observed that in the case which gave rise to the ruling the High Court confirmed the reversal of a conviction obtained under section 224 of the Indian Penal Code on the ground that the Salt officers had made the arrests unlawfully and that escape from such custody was no offence. The arrests were made under section 47 of the Madras Salt Act, IV of 1889, without a warrant duly obtained from the Magistrate. The section contemplates arrests without warrant only when the delay in obtaining the same would prevent the discovery of the contraband salt. As no evidence was adduced on the latter point, the conviction was rightly reversed. It is therefore not evident why the ruling in question should have produced a demoralizing effect on the establishment.

Of the total number of persons charged with offences, 2,495 or 20·4 per cent. were released departmentally, against 17·8 per cent. in the previous year, and 9,634 persons were sent for trial before the magistracy.

The number of persons released by the department for want of proof was almost the same as in the previous year. It is, however, observed that the number was large in the Cuddalore and Kattumavadi Circles, in which 11 and 17 persons, respectively, were released.

In paragraph 103 of the report the Board points out that more than 50 per cent. of the number of persons sent for trial before the magistracy was contributed by eight circles covering an area of less than one-tenth of the Presidency. It is proved that one main reason for this remarkable preponderance of crime in these areas has been the very low fines imposed by the magistracy in cases in which convictions were secured. The Government considers that sufficient importance is not attached to the demoralising effect which habitual violation of fiscal laws will produce on the general community. This is an aspect of the question to be borne in mind in awarding punishments. In villages where a major portion of the population are offenders, there would also appear to be grounds for punishing the head of the village, as without his connivance infractions of the Salt Laws on a large scale are not possible within his jurisdiction.

It is observed from paragraph 118 of the report that the amount of rewards granted for the detection of offences against the Salt Laws amounted to Rs. 23,660 against Rs. 21,398 in 1895. The increase was mainly due to the infliction of heavier fines in the Arcot and Calicut sub-divisions and the consequent grant of slightly higher rewards.

In paragraph 19 of G.O., No. 43, dated 28th January 1896, the Board of Revenue was called upon to report as to whether the scale of rewards adopted in the infancy of the department might not be revised. The Board's report on the subject which recently engaged the attention of Government showed that no modification in the existing scale was at present advisable.

17. *Fish-curing operations.*—The number of yards available for curing fish was 130, or two less than in the previous year. The quantity of fish brought to be cured amounted to 42,130 tons, being a decrease of 11·32 per cent. as compared with 1895–96. The operations on the East Coast showed an increase, but this was more than counterbalanced by the heavy fall in the West Coast yards. The main reasons for this decrease are set out in paragraph 133 of the Board's report. In G.O., No. 43, dated 28th January 1896, the Board of Revenue was requested to report whether any facilities could be afforded to fish-curers in view to the further development of the industry. The Board states that the report will be submitted shortly. It should be expedited.

The total expenditure on fish-curing yards amounted to Rs. 1,15,031 and the receipts to Rs. 1,24,327, so that the operations resulted in a surplus of Rs. 9,296. The total gain since the commencement of the operations has been Rs. 1,41,376. The Board, however, states that the method of calculation hitherto adopted has been found to be defective, that the true gain is much smaller than has hitherto been supposed, and that the margin available for concession is consequently but small.

18. *Saltpetre industry.*—The number of factories worked for the manufacture of crude saltpetre and the number of refineries rose from 2,168 and 41 in 1895–96 to 2,257 and 45, respectively, in the year under review. The operations resulted in a gain of Rs. 55.

19. The Government is pleased to note the commendation bestowed by the Commissioner on the officers of the department in the concluding paragraph of the report, especially on Messrs. Brindley, Tillart and J. P. Wilson.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.