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REPORT
ON THE
ADMINISTRATION
OF THE
DEPARTMENT OF SALT REVENUE
IN THE
MADRAS PRESIDENCY
FOR THE YEAR - 1897-98

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FOR THE YEAR 1897-98.

MADRAS:

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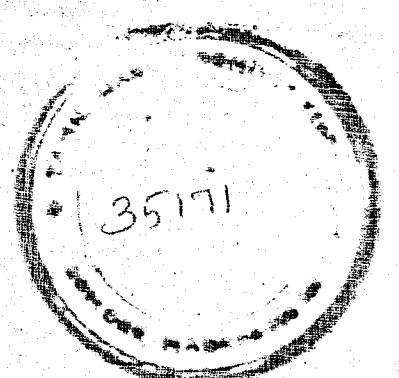
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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1897-98.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Mr. W. A. Willock, Fourth Member of the Board of Revenue, Madras, continued in charge of the administration of the Salt Revenue till the 9th November 1897, when he was appointed Collector of the Vizianagaram zamindari. Mr. J. Thomson then took charge and held it for the remainder of the year.

2. Mr. N. S. Brodie continued to hold the office of Secretary to the Commissioner till he went on furlough on 2nd January 1898 with the exception of the period, 24th May to 18th July 1897, when he acted as Secretary to the Commissioners of Land Revenue. Mr. C. G. Todhunter took his place on both occasions and acted during the rest of the year.

3. Except during the first four days of April 1897, when Mr. Bryce McMaster was acting as Deputy Commissioner, the Northern Division was in charge of Mr. J. H. Merriman throughout the year. The Southern Division was likewise in charge of Mr. W. A. Fowler throughout the year, except between the 10th April 1897 and 22nd June 1897, when, during his absence on privilege leave, Mr. McMaster acted for him. The Central Division was in charge of the following officers:—

Mr. C. G. Todhunter	From 1st April 1897 to 24th May 1897.
„ W. C. F. Leggatt	25th May 1897 to 18th July 1897.
„ C. G. Todhunter	19th July 1897 to 2nd January 1898.
„ Bryce McMaster	3rd January 1898 to 31st March 1898.

B.—Administrative changes.

4. The re-transfer of the administration of the Salt Department in Orissa to the Government of Bengal, which had for a long time been under the consideration of the authorities in Madras and Bengal, received the final sanction of the Government of India during the year under report and was given effect to from the 12th October 1897. As this considerably reduced the area of the Chatrapur Sub-Division and of the Northern Division and as experience had shown that each of the Negapatam and Tinnevely Sub-Divisions was too heavy a charge for an Assistant Commissioner, the opportunity was taken to obtain the sanction of Government to a re-constitution of the Sub-Divisions and Divisions into which the Presidency was divided, to the creation of a new Sub-Division called the Cuddalore Sub-Division and to the utilization of the services of the Chatrapur Assistant Commissioner for the charge of the same. The following table will show the constitution of the Divisions and Sub-Divisions before and after the re-transfer of Orissa:—

G.O., No. 653, Revenue,
dated 30th July 1897.

Before the re-transfer of Orissa.			After the re-transfer of Orissa.		
Division.	Sub-Division.	Circle.	Division.	Sub-Division.	Circle.
Northern ..	Chatrapur ..	Ganjam. Surla. Aska. Nanpada. Calingapatam. Konda. Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.	Northern ..	Chicacole ..	Ganjam. Surla. Aska. Nanpada. Calingapatam. Konda. Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Chicacole ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Cocanada ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Cocanada ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Masulipatam ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Masulipatam ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Nellore ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
Central ..	Nellore ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.	Central ..	Chingleput ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Chingleput ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Bellary ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Bellary ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Arcot ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Arcot ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Cuddalore ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
Southern ..	Cuddalore ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.	Southern ..	Nagapatam ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Nagapatam ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Tinnevely ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Tinnevely ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Trichinopoly ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.
	Trichinopoly ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.		Calicut ..	Karsa. Polavaram. Bobbili. Anakapalle. Penuguduru. Mogalturru. Rajahmundry. Ellore. Manginapudi. Nizampatam. Bezawada. Narasaraopet. Kannur. Palka.

* This is under the direct control of the Deputy Commissioner, Central Division.

† Includes Cochin Frontier Circle No. I.

‡ Includes Cochin Frontier Circle No. II.

Alteration of the limits of certain Circles and the formation of two new Circles—G.O., No. 336, Revenue, dated 15th May 1897.
The Government of India telegram communicated with G.O., No. 4225, Revenue, dated 13th August 1897.

5. In consequence of the introduction into the whole of the Bellary and Anantapur districts of the system of collecting the toddy revenue by means of tree-tax, the limits of the Bellary and Anantapur Circles underwent alteration and two new Circles called the Hospet and Penukonda Circles were formed. The sanction of the Secretary of State was also obtained to the employment of two Inspectors for the two newly-formed circles and of the subordinate establishments required for tree-tax work.

6. Sanction of Government was also obtained during the year to the employment of the establishments necessary for the introduction of the tree-tax system into the Kollegal taluk and the Talavadi firka of the Satyamangalam taluk of the Coimbatore district, and the twenty-six Agency villages of the Golconda taluk of the Vizagapatam district.

7. The majority of the licensees of the Calingapatam factory in the Chicacole Sub-Division having petitioned for reversion to the monopoly system and having consented to work for reasonable rates of kudivaram, their wishes were complied with, and a formal notification was published under section 15 of the Madras Salt Act, IV of 1889, declaring the intention of the Governor in Council to work the portions of the factory held by these licensees for the manufacture of salt for sale to Government. The request of these licensees that their stock of salt might be purchased by Government was also granted, and they have worked under the monopoly system since the commencement of the current season.

8. The head-quarters and name of the Atmakuru Circle were changed to Kavali as this place was found to be more easy of access and likely to provide better accommodation for the Inspector.

9. In view to secure efficient control over the work of his Circle which lies for the most part in the Ponnani taluk, the head-quarters of the Ponnani Inspector were, with the sanction of Government, transferred from Beypore to Ponnani.

CHAPTER II.—LEGISLATION.

No change in legislation.

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

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

11. 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.		Mentals.		Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and Shroffs.	Peons.	Clerks and Shroffs.	Peons.	Clerks and Shroffs.		Peons.				
	Clerks.	Petty officers.	Clerks.	Petty officers.														Clerks.	Petty officers.	Clerks.	Petty officers.
Strength at the beginning of the year	136	(a) 146	81	112	716	2	4	58	161	359	1,461	3	7	966	11	12	13	14	15	16	
Sanctioned during the year	12	7	2	2	34	..	..	18	..	1	17	..	4	13	..	..	..	..	4	..	
Abolished during the year	15	21	5	8	23	..	1	2	..	..	123	2	8	60	..	..	..	..	5	..	
Strength at the end of the year	132	152	78	106	786	2	3	69	162	344	1,375	1	6	924	11	12	13	14	15	16	

	SUBORDINATE PREVENTIVE AND TIRE-TAPPING ESTABLISHMENTS.					SUBORDINATE FISH-CURING ESTABLISHMENTS.					SUBORDINATE DISTILLERY ESTABLISHMENTS.					SALT-STACKS AND TANK OFFICE.					ARRANGEMENTS IN COLLECTORS' AND TANK OFFICE.	Total strength.	Cost per annum.	
	Permanent.		Temporary.			Permanent.		Temporary.			Permanent.		Temporary.			Permanent.		Temporary.						
	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.				Peons.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36				37	38
Strength at the beginning of the year	158	486	6,428	11	7	236	139	199	32	21	43	11,383	43	11,383	19,02,322	..	..	..	..	..	..	..		
Sanctioned during the year	5	16	216	..	43	..	4	4	12	5	424	8	8	424	1,16,340	..	..	..	..	..	..	..		
Abolished during the year	5	63	339	..	70	..	196	7	..	51	157	1	1	787	18,30,996	..	..	..	..	..	..	..		
Strength at the end of the year	158	488	5,305	11	1	311	196	196	33	25	51	11,383	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) Nine of these are temporary, two at Cumbh, three at Mangalore and four at Pattoor Exotic depots.
 (d) Two of these are temporary.
 (e) Fourteen are temporary.
 (f) Two temporary workers, one for the Mangalore and another for Pattoor Exotic depots.

Inspectors.		Sanctioned.	Actually employed.
1st grade	..	11	11
2nd ..	..	17	15
3rd ..	..	21	15
4th ..	..	(a) 31	37
Total	..	80	(b) 78

(a) Two of these are temporary.
 (b) Includes six Inspectors on other duty outside the Department.

Assistant Inspectors.		Sanctioned.	Actually employed.
1st grade	..	35	31
2nd ..	..	36	40
3rd ..	..	35	42
Total	..	106	113

Temporary Assistant Inspectors.

1st grade	..	1	(c) 3
2nd ..	..	1	..
3rd ..	..	1	..

(c) Entertained in the grade of Acting Assistant Inspectors.

Sub-Inspectors.		Sanctioned.	Actually employed.
1st grade	..	68	57
2nd ..	..	98	81
3rd ..	..	147	112
4th ..	..	197	220
5th ..	..	278	262
Total	..	789	732

Temporary Sub-Inspectors.

1st grade	..	1	..
2nd ..	..	1	..
3rd ..	..	1	..
4th ..	..	..	..
5th ..	..	66	..
Total	..	69	..

12. 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 some cases with a charge allowance of Rs. 25 per mensem, and under those of Assistant Inspectors and Sub-Inspectors owing to the employment of acting men who are only confirmed after a period of probation.

13. Details of the sanctioned strength of the combined Salt and Abkari Department as it stood at the end of 1897-98 are given in Appendix A, which has been printed separately and three copies of which are submitted herewith with reference to G.O., No. 626, Revenue, dated 29th August 1894.

14. 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.	Dis- missals.	Degra- dations.	Suspen- sions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percent- age.
Inspectors and Assistant Inspectors.	1896-97..	139	..	..	..	..	..	1	..63
	1897-98..	139	1	..	..	..	..	73	8.76
Sub-Inspectors ..	1896-97..	832	13	29	30	..	1	47	5.49
	1897-98..	855	7	27	12	1	..	..	..
Assistants to Chemical Examiner.	1896-97..	2	..	..	..	..	..	..	..
	1897-98..	2	..	..	..	..	..	..	..
Clerks and shroffs ..	1896-97..	463	6	8	4	3	2	28	5.97
	1897-98..	454	4	7	7	4	..	22	4.84
Menials ..	1896-97..	9,550	169	149	486	1,114	1,536	3,454	36.02
	1897-98..	9,211	191	133	536	923	1,671	3,618	39.19
Total ..	1896-97..	11,063	188	186	520	1,123	1,539	3,556	32.05
	1897-98..	10,711	263	172	614	924	1,671	3,558	33.60

The percentage of punishments to the total strength shows a slight increase as compared with the previous year, but is, as shown in the margin, far below those of the years from 1892-93. Taking each kind of punishment separately, it will be observed that there was a satisfactory decrease both under Degradations and Fines and an increase under the other heads. The increase under Dismissals, Suspensions and Stoppages of pay was chiefly among menials and was due to lax discipline in some of the Circles which had in consequence to be brought under strict control. The punishments include two cases of dismissal, 37 of degradation and 64 of suspension on account of the accumulation of black marks.

15. Two hundred and forty-six officers (including an Assistant Inspector, five Sub-Inspectors and seven clerks) resigned their appointments during the year under report against 216 officers (including five Sub-Inspectors and ten clerks) in the preceding year. Of these resignations seven were with a view to taking up appointments in other departments.

16. Fifty-seven appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of during the year under report—thirty-two of the appellants being Sub-Inspectors, six clerks and nineteen menials. In eleven of the appeals the decision of the lower authorities was reversed, and in the remaining forty-six cases the punishments were confirmed—facts which show that punishments are not often inflicted on improper grounds.

CHAPTER IV.—FACTORIES, SEASON AND MANUFACTURE.

Changes in the number
of salt factories.

17. No new factories were opened nor were any existing ones finally closed during the year under report.

The Kandadu factory was closed temporarily as it was found that, since the Madras Depot had been re-opened, Karambalam afforded sufficient means of control and a sufficient supply for the French Government at Pondicherry—*vide* G.O., No. 353, Revenue, dated 18th May 1897.

The question of opening a large controlling factory on Government account at Muttupet which had been for a long time under consideration was, as stated in paragraph 15 (ii) of the Administration Report for 1896-97, ordered with the permission of Government to lie over until the results of the altered system of transporting salt from Védaranniyam to Negapatam and of the opening of sales of Government salt at the Madras Depot could be ascertained. In the meanwhile, however, Messrs. Best & Co. applied for permission to open an excise factory at the same place undertaking, among other things, to establish depots at Trichinopoly and Erode and to sell their salt there and not locally, but to open local sales at 3 annas per maund or supply Government, if required, with, say, 150,000 maunds of salt annually at a reasonable price. The Board has therefore since thought it best to recommend the acceptance of their offer as being more advantageous to Government than the construction of a factory at its own cost. The orders of Government on this subject are recently received.

18. The number of factories available for salt manufacture was 25 under Government and 46 under Excise with a cultivable area of 3,161 and 10,553 acres, respectively,

Government.	Excise.
Surla Extension.	Naupada.
Karasa do.	Vadasamanjeri.
Penuguduru Extension No. I.	Covelong.
Do. do. „ II.	Cheyur.
Karambalam do.	Kumblimedu.
Kandadu (temporarily closed).	

but, owing to the existence of large stocks, there was no manufacture during the year under report at any of the marginally-noted stations. In Dugarazpatnam also there was no

manufacture, but there its absence was due to the prevalence of fever of a very severe type which prevented the licensees and their labourers from working. The total number of factories that were worked in the season of 1897 was thus only 18 under Government and 41 under Excise. In these, out of a cultivable area of 10,953 acres, only 8,629 acres registered in the names of 5,203 individuals were actually cultivated.

These causes together with the generally unfavourable character of the season, especially in the two southernmost Sub-Divisions, resulted in a comparatively low outturn as will be seen from the subjoined statement:—

Sub-Division.	QUANTITY RECEIVED INTO STORE IN THE SEASON OF		INCREASE OR DECREASE.	
	1896.	1897.	Quantity.	Per cent.
Chicacole ..	1. MDS. (a) 603,717	1. MDS. (b) 795,101	1. MDS. — 243,600	— 1.07
Excise ..	(c) 1,264,430	(d) 1,029,830	— 166,966	— 19.27
Cocanada ..	110,711	4,615	— 106,096	— 95.80
Excise ..	549,571	(e) 440,324	— 109,247	— 19.87
Masulipatam ..	100,038	(f) 46,963	— 53,075	— 54.05
Excise ..	127,288	(g) 215,477	+ 88,189	+ 69.28
Nellore ..	350,847	(h) 395,322	+ 44,475	+ 1.14
Excise ..	614,922	(i) 615,401	+ 479	+ 0.08
Chingleput ..	1,588,121	254,003	— 1,334,118	— 84.00
Excise ..	1,165,134	618,395	— 546,739	— 46.93
Onndalore (h) ..	147	74	— 73	— 49.66
Excise ..	366,804	274,043	— 92,765	— 25.28
Government ..	(j) 161,107	141,244	— 19,863	— 12.33
Negapatam ..	(k) 744,299	(l) 449,453	— 294,846	— 39.61
Excise ..	(m) 91,589	84,611	— 6,978	— 7.42
Government ..	(n) 1,409,896	(o) 1,214,675	— 195,221	— 13.85
Excise ..				
Total ..	3,246,077	1,720,963	— 1,525,114	— 46.98
Excise ..	6,242,464	4,848,603	— 1,393,861	— 22.33
Grand Total (Government and Excise) ..	9,488,541	6,569,566	— 2,918,975	— 30.76

(a) Represents the total of the figures of the old Chattrapur and Chicacole Sub-Divisions.

(b) Excludes 253,032 maunds purchased for Government from the excise licensees of the Calingapatam factory who had agreed to revert to the monopoly system from the season of 1898.

(c) Includes 253,032 maunds purchased for Government from the excise licensees of the Calingapatam factory who had agreed to revert to the monopoly system from the season of 1895, and excludes 7,994 maunds of excise salt manufactured in the season of 1898, but taken into store in 1897-98.

(d) Excludes 1,204 maunds of excise salt manufactured in the season of 1898, but taken into store in 1897-98.

(e) Spontaneous salt collected in Pandraba.

(f) Excludes 47,834 maunds purchased from the modified excise licensees of the Krishnapatnam Extension No. I to replace the quantity sold out of the reserve stock and 2,400 maunds manufactured in the season of 1898, but taken into store in 1897-98.

(g) Includes do. do. do. and excludes 2,400 maunds of excise salt manufactured in the season of 1898, but taken into store in 1897-98.

(h) The figures for 1896 shown against this Sub-Division are included in those shown against the Negapatam Sub-Division in the statement appended to paragraph 19 of the report for 1896-97.

(i) Revised figures with reference to the reconstitution of the Sub-Divisions.

(j) Excludes 9,500 maunds of excise salt manufactured in the season of 1898, but taken into store in 1897-98.

(k) Excludes 3,800 maunds of excise salt manufactured in the season of 1898, but taken into store in 1897-98.

19. The large decrease under Government salt was chiefly in the Chingleput Sub-Division. Owing to the very large stocks in hand at the Madras Depot orders were given for the manufacture of only ten lakhs of maunds in the factories of the Vayalar and Ennore Circles, but even this quantity was not produced on account of untimely rains. Another cause for decrease was that the reserve ordered for most of the extensions had already been acquired. The decrease in outturn did not, however, result in any deficiency in stocks which, as will be seen from the statement subjoined to paragraph 41 *infra*, were sufficient for over twenty-one months' consumption.

20. The quantity manufactured in each of the ten preceding years is noted in the margin.

Years.	Quantity. 1. MDS.
1887-88 ..	8,867,644
1888-89 ..	8,294,063
1889-90 ..	9,242,946
1890-91 ..	8,723,342
1891-92 ..	9,732,358
1892-93 ..	9,244,450
1893-94 ..	7,337,580
1894-95 ..	9,037,198
1895-96 ..	8,852,093
1896-97 ..	9,488,541
1897-98 ..	6,569,566

* Including spontaneous salt.

Improved methods of manufacture at Karasa, Jagannaikpur and Naupada.

21. The steam pumps for the lifting of brine continued working at Karasa and Jagannaikpur. The year also witnessed the inauguration by Messrs. Hall, Wilson & Co. of an extensive experiment in improving the quality and marketability of their salt. Their process consists briefly in separating the larger from the smaller grained crystals, in eliminating the chlorides of magnesium and calcium in the former by soaking in a bath of concentrated brine containing a small proportion of carbonate of soda whereon it dries quickly and becomes moisture-resisting; while the smaller crystals are crushed and washed in brine and dried by centrifugals resulting in a salt resembling the Liverpool salt of commerce. The large-grained salt is reserved for local sales and the other finds a market in Orissa and northwards which is reported to be profitable. This process was in operation at the factories of Karasa and Jagannaikpur and is to be introduced at Naupada. Towards the close of the year an influential company, called the Oriental Salt Company, was formed for the working of the patent.

The concession of permission to sift before storage, which had been in force since 1891 but never availed of except by the firm above named because it was valueless under existing conditions as to drying, was finally withdrawn, an exception being made in the case of processes similar to that adopted by Messrs. Hall, Wilson & Co., in which the sifting was accompanied by an improvement in the chemical purity of the salt.

22. One important reform effected during the year under report was in connection with the storage of salt which previously had been allowed to drag on until after the commencement of the monsoons. Under the rules formerly in force the only restrictions as regards storage were that all salt should be taken into store within two months of the date on which it was scraped and within forty-five days of the close of manufacture. As in most factories manufacture is closed by the commencement of the rains the practical effect of the above rule was that the salt last scraped was often much damaged. Experiments conducted by the Commissioner in 1896 at the Madras Depot also showed that at the conclusion of the dry weather the salt under storage contained about 8 to 9 per cent. of moisture, that as the season went on the moisture rapidly increased, that some heaps were stored with over 18 per cent. of moisture in them and that 12 to 15 per cent. was not at all uncommon. Since heaps stored with such large proportions of moisture were sure to show very heavy losses on outturn and result in totally unmanageable wastages, the rules were modified with the approval of Government so as to require all salt which has been ten or more days on the drying ground to be stored as soon after the expiry of the said period as the factory officer considers it to be dry enough. As a result of this change in the rules, storage was closed in all the factories in the Presidency much earlier than in any of the previous years.

23. Factory officers have generally been careful in seeing that none but salt of good

Factories.		Rejections of salt		
		Quantity (in maunds) of salt		
		Before estimation.	After estimation.	Percentage of rejections to total outturn.
Ganjām	Government ..	1. MDS. 24,429	1. MDS. ..	3.7
Balacheruvu	Do. ..	24,242	..	28.82
Polavaram	Do. ..	6,263	399	23.14
Chinna Ganjam	Do. ..	26,168	..	7.56
Kanuparti	Do. ..	3,971	..	5.06
Pakala	Excise ..	2,372	809	1.61
Krishnapatnam	Do. ..	3,369	..	1.99
Do. Extension No. I modified	Excise ..	2,146	..	2.47
Do. Extension No. II modified	Excise ..	1,194	..	2.20
Vayalar	Government ..	..	1,332	3.12
Attiput	Do. ..	..	1,739	3.23
Vallur	Do. ..	..	8,021	5.95

quality was accepted by them on behalf of Government. The statement in the margin shows the factories in which over 1,000 maunds of salt were rejected. Compared with the total outturn of the respective factories, the rejections were nowhere large except in Balacheruvu and Polavaram. The large rejections in these two factories are stated by the Deputy Commissioner to be due to the stricter supervision exercised by the factory officers in accepting none but really good salt from the manufacturers. The salt rejected in the Pakala excise factory was that scraped by the licensees from overdense brine in contravention of the conditions of their licenses.

24. The heavy rejections at Kanuparti and Chinna Ganjam noticed in paragraph 18 of the Administration Report of 1896-97 formed the subject of careful consideration and the factory officers concerned have been suitably dealt with. Instructions have in that connection been issued to Deputy and Assistant Commissioners to prevent abuse of powers in factories, and the Board has also under consideration the question of framing some definite rules for the guidance of officers in charge of Government factories as to what standard is to be taken by them for good salt.

25. The damage caused by rain to salt on the drying grounds was nowhere excessive.

CHAPTER V.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

26. The number of factories worked under the Excise system was the same as in the previous year, the only change worth mentioning being the reversion of the licensees of the Calingapatam factory to the monopoly system with effect from the 1st January 1898.

27. The quantity of salt manufactured under the Excise system during the year showed a considerable decrease, being only 4,848,603 maunds against 6,242,464 maunds in the previous year. This was due (i) to the absence of manufacture in five of the factories worked under that system on account of the large stocks in hand, (ii) to the generally unfavourable character of the season, (iii) to the disputes between the licensees and capitalists in the Nizampatam factory, (iv) to the early closure of manufacture in Krishnapatnam owing to strong west winds which prevented the formation of good salt, and (v) to the late commencement of manufacture in the Morekolam and Mutturagunadapatnam factories owing to delay on the part of the licensees in the execution of the necessary works and early closure of the same by rain. There were, however, ample stocks in hand in all the factories and these together with the salt held in Government factories prevented excise prices from running high.

A.—Working of Government Extensions.

Working of Government Extensions.

28. The subjoined statement shows the transactions at the 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 31st March 1897.	Quantity acquired in 1897-98.	Total in hand and received.	Quantity of salt ordered to be sold annually salt to be replaced.	Quantity sold in 1897-98 for home and inland consumption.	Quantity sold in 1897-98 for French Government, &c.	Quantity actually destroyed, being unsaleable.	Balance in hand on 1st March 1898.
1	2	3	4	5	6	7	8	9	10
Surla	1. MDS. 190,000	1. MDS. 135,647	1. MDS. 135,647	1. MDS. 24,000	1. MDS. 5,916	1. MDS. 3,691	1. MDS. ..	1. MDS. ..	1. MDS. 126,936
Calingapatam	170,000	148,632	24,948	172,980	..	1,157	..	..	171,773
Karasa	190,000	136,574	..	186,674	36,000	600	2,762	..	183,122
Penaguturu Extension No. I ..	250,000	327,057	(a) 4,646	331,702	72,000	230	6,030	..	225,336
Do. do. No. II ..	..	..	..	..	..	..	..	..	..
Krishnapatnam do. No. I ..	390,000	352,452	47,334	400,286	80,000	62,512	9,096	..	327,678
Do. do. No. II ..	..	..	..	..	..	..	..	..	..
Karambalam (including Kandadu pans) ..	50,000	220,953	..	220,953	57,000	34,170	25,826	..	159,957
Tiruppur	850,000	..	..	..	..	..	..	..	..
Vedranthiyam	(b) 300,000	272,109	(c) 81,054	333,166	(e) ..	2,143	33,566	55,720	241,321
Adirampatnam	100,000	125,415	9,578	134,993	20,000	3,343	11,111	12,475	108,957
Muttapet	500,000	..	..	..	..	..	..	..	..
Sevandakulam	130,000	193,051	75,878	274,829	50,000	(f) 855	100,251	..	164,726
Korannur	100,000	..	..	..	..	..	..	..	..
Total	3,160,000	1,968,031	223,034	2,191,065	..	110,086	212,893	68,201	1,799,905

(a) Exclusive of the quantity required for supply to the French Government at Pondicherry.

(b) 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 1895), the quantity ordered to be held at that station has been added to the reserve to be acquired from the Vedranthiyam Extension.

(c) Manufactured in waste pans of the main factory assigned under the modified Excise system. The Extensions were not worked.

(d) Includes 50 maunds adjustment made to rectify a certain error in the accounts.

(e) No definite quantity has been fixed; sales were held at Calingapatam with reference to G.Os. Nos. 226, Revenue, dated 25th February 1896 and Mis. No. 1639, Revenue, dated 22nd May 1896, and at Negapatnam with reference to G.Os. Nos. 5092, Revenue, dated 26th December 1894 and Mis. No. 6423, Revenue, dated 14th December 1897.

(f) This is the quantity sold out of the experimental heap of sifted salt stored in the factory.

29. From the above it will be observed that, except in the case of the Muttupet factory, the opening of which was under consideration, of Keranur where, under the terms of the special Excise license, Government can purchase required quantities from the licensees at any time, and of Tiruppur, the opening of which has since been considered unnecessary owing to the reversion of the factories of the Vayalur and Ennore Circles to the Monopoly System, very little of the reserve ordered remained to be accumulated. There was a small deficiency at Karasa and larger ones at Krishnapatnam and Védáran-niyam. The cause of these was that the Board hesitated to replace the salt that was sold or destroyed as it had found an unexpected difficulty in getting rid of what it already had on hand except at a great loss.

30. In pursuance of the orders of the Government of India a portion of the reserve stock acquired in the several stations was offered for sale with the following results. No further sales were directed at the Surla Extension until the 23rd November 1897 when orders were given for the sale of 2,000 maunds per mensem from the 1st January 1898 at an upset price of 3 annas a maund. The quantity sold from January to March was 5,018 maunds. At Calingapatam the salt of 1890 and the unsold portion of the stock of 1891 was once more offered for sale at a reduced upset price of 6 pies per maund (*vide* G.Os., Mis. No. 326, Revenue, dated 25th February 1896, and Mis. No. 1989, Revenue, dated 22nd May 1896,) but the result was again disappointing. Sanction has since been obtained for the sale of this salt at a further reduced price of 1 pie per maund (G.O., Mis. No. 2871, Revenue, dated 8th July 1898). Sales at Karasa were very poor—only 690 maunds—but this was due to the salt being sold in order of storage and to the heap opened for sale being a re-weighed one. Sales could have been ordered from the other heaps, but the Board refrained from forcing Government salt on the market as the Excise salt was both popular and cheap. Sales at the Penugudur Extension were ordered to be held at an upset price of 4 annas a maund, but there was practically no demand (only 336 maunds having been sold) as the price at the adjoining Excise factory was very low. Sales in the Krishnapatnam Extensions, though not so disappointing as in previous years, were still short of the quantity prescribed (80,000 maunds) owing, it is stated, to what was offered in certain months of the year not finding favour with the trade. The quantity entered in column 7 of the above statement against the Merkanam Extensions was mostly that sold in Karambalam between September 1897 and March 1898. The sales during the earlier months of the year were confined to Kandadu, it having been decided to temporarily close the factory; but owing to the salt being exceptionally heavy only 1,510 maunds were got rid of. The remainder was eventually utilized for supply to the French Government at Pondicherry. At the Védáran-niyam Extension the results were no less disappointing than in the year preceding. The salt of 1889 and 1890 had been ordered to be destroyed in 1896-97. The salt of 1891 (73,268 maunds stored at Negapatam and locally) was then offered for sale; but it was also found to be useless—"so intermixed with mud as to be not even fit for fish-curing purposes"—and was also ordered to be destroyed. It was next considered necessary to clear the stock of 1898 to permit re-terraing of the Negapatam platforms and orders were given for the sale of that salt at an upset price of 3 annas to be reduced, if necessary, to 2 annas, but as only 500 maunds were disposed of at 2 annas 3 pies, the price was further reduced to 1 anna. As no bids could be obtained for the remainder even at this reduced rate and as the traders complained that they were losers to the extent of two clear measures for each bag of 2 maunds, sanction * of Government has since been obtained for its sale at an upset price of 1 pie a maund.

* G.O., Mis. No. 1989,
Revenue, dated 7th
May 1898.

+ 22,463 maunds.

very little of it was

† G.O., Mis. No. 3628,
Revenue, dated 10th
July 1897.

The sales at Adirampatnam and at Sevandakulam were as unsuccessful as those at Negapatam. At Adirampatnam, where 20,000 maunds, or so much of it as could be made good by fresh manufacture, had been ordered to be sold annually, the oldest salt † in store, i.e., that of 1890, was first placed on the market, but sold owing partly to the opposition offered by the local trading firms but chiefly to its deteriorated condition. After repeated unsuccessful attempts the sanction ‡ of Government had eventually to be obtained to its destruction. The salt of 1891 was

then tried at an upset price of 2 annas and afterwards of 1 anna a maund but with the same result notwithstanding special instructions given to the local officers to open heaps for sale irrespective of the order of storage. The total quantity disposed of thus amounted to only 110,066 as against 339,600 maunds ordered to be sold at seven of the Extensions. The causes of the failure undoubtedly were the undue haste with which the reserves were accumulated, no proper attention being paid to quality, the fact that the system of sale adopted was unsuitable and, more especially, the deterioration of the salt through age. The Board, having obtained the suggestions of the Deputy Commissioners for an improvement of existing arrangements, has moved Government to reconsider its whole position in the matter of these reserves in its Proceedings, No. 142-A., dated 10th May 1898, orders on which are awaited.

31. The tendency to recovery on the part of excise prices which was noticed in the last year's review continued in the year under report, though the increase was slight. The anticipated decrease in Negapatam came about, but Tinnevely showed an increase owing to the influence of large stock-holders. Chingleput also showed an increase which was partly due to the high prices realized by sifted salt at Cheyur, partly to the fact that very large quantities of old stock had been sold for what they would fetch in the previous year.

B.—Licensees and Capitalists.

32. The licensees of the Bimlipatam, Tada, Chunnampet, Merkanam, Neidavasal, Theethandathanam, Vattanam, Matturugunadapatnam and Kuttanguli factories worked independently. Those of Jagannakpur, Manambadi, Arumuganeri, Kulasekarapatnam and Keranur worked under special leases or licenses, though the issue of independent licenses was ordered at Keranur towards the close of the year. The majority of the licensees of the other excise factories are still in the hands of capitalists receiving from them rates of kudivaram ranging from Rs. 7-8-0 to Rs. 30 per garce. The licensees of Naupada, who worked independently in 1896-97, applied for permission to revert to the Monopoly System during the year under report. The Board declined to accept their offer, their requests regarding advances and kudivaram being unreasonable. While the licensees were reconsidering, the Oriental Salt Company stepped in and made terms with 133 out of 222 of them for manufacture under its guidance. A brother of the Raja of Venkatagiri entered upon the salt trade at Krishnapatnam in the course of the year and a number of the licensees of that factory bound themselves to work under him. The licensees of Kayalpatnam who worked independently of the capitalists in the first year after the dissolution of the Kayalpatnam Salt Company, 1896-97, are reported to have placed themselves in the hands of two rival companies, one registered under the name of the Kayalpatnam Salt Trading Company (Limited) the other not yet registered. The Tuticorin Salt Company, which had complete control over the licensees of the factories in the Tuticorin Circle, broke up on the 31st December 1896 and the licensees were at liberty to manufacture salt independently in the season of 1897, but they could not sell it themselves as one of the terms of the agreement entered into by them with the company was that the latter should have the privilege of selling its old stocks without competition until the 31st December 1897. Practically therefore there was no independent action among the licensees and they are reported to have again placed themselves in the hands of two companies towards the close of the year under report. The net fall in the number of independent licensees resulting from the above changes was 1132-881=251, but this figure has to be reduced by about 200, the number of independent Excise licensees who reverted to the monopoly system at Calingapatam. In none of the Excise factories where the capitalist element was predominant was any dittam (specified quantity) fixed by the capitalists with a view to restrict manufacture or raise prices, but the agreement referred to in paragraph 34 of the Administration Report for 1896-97 as regards the Manginapudi factory is still in force.

C.—Wholesale Price of Salt in Excise and Government Factories.

33. Appendix E shows the quantities of Excise manufactured salt sold and the wholesale prices realized for it by licensees. The subjoined statement shows the maximum, minimum and average prices per maund as compared with the preceding year. As already stated, the average selling price of Excise salt for the Presidency was slightly higher than in 1896-97.

Sub-Division.	Year.	PRICE PER MAUND REALIZED.		
		Maximum.	* Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	1896-97	0 8 0	0 1 1	0 3 0.7
	1897-98	0 8 0	0 0 7	0 3 7.2
Cocanada	1896-97	0 8 0	0 0 4	0 3 1.6
	1897-98	0 9 0	0 0 2	0 2 11.9
Masulipatam	1896-97	0 3 0	0 2 0	0 2 8.2
	1897-98	0 3 0	0 2 0	0 2 10.7
Nellore	1896-97	0 3 0	0 1 6	0 2 8.7
	1897-98	0 4 0	0 0 1	0 2 3.5
Chingleput	1896-97	0 8 0	0 1 0	0 2 4.7
	1897-98	0 7 0	0 0 0	0 3 0.5
Cuddalore	1896-97	0 9 0	0 1 6	0 5 0.6
	1897-98	0 9 0	0 1 0	0 4 5.6
Negapatam	1896-97	0 6 0	0 0 8	0 3 9.1
	1897-98	0 6 3	0 0 6	0 3 6.8
Tinnevely	1896-97	0 10 0	0 0 1	0 3 8.6
	1897-98	0 8 0	0 0 1	0 4 1.6
Average for the Presidency ..	1896-97	0 10 0	0 0 1	0 3 6.2
	1897-98	0 9 0	0 0 1	0 3 5.5

* Prices below two annas are generally those realized for old and heavy salt and for Excise stocks which became liable to destruction under the five years' rule.

† The difference between the figures given here and those in the statement appended to paragraph 35 of the Administration Report for 1896-97 is due to the re-constitution of the Sub-Divisions.

Variations in wholesale prices.

34. The variations in the wholesale prices of salt in each Sub-Division are dealt with below in detail :—

(a) *Chicacole*.—There was a fall in prices in all the factories of the Sub-Division, except Naupada and Bindipatam. The increase at Naupada was more apparent than real as the exceptionally low average in 1896-97 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. The increase in Bindipatam was due to the quality of the salt sold. The general fall in prices in the other factories of the Sub-Division was due to the presence of ample stocks and was also due in the case of Surkī to the reduction in the sale price of Government salt at Ganjām to 3 annas a maund. The opening of sales of Government salt at Calingapatam brought about a material reduction in the selling price at Kuppili from As. 6-6.5 in 1896-97 to As. 4-9.3 in 1897-98.

(b) *Cocanada*.—There was a slight rise in the price at Mogalturru attributed to the quality of the salt on sale, but the average for the Sub-Division fell from As. 3-1.6 to As. 2-11.9 owing to a material reduction in the prices at Penugudur and Jagannaikpur consequent on competition among the licensees.

(c) *Masulipatam*.—There was a slight increase in the average wholesale price of the Sub-Division, being the net result of an increase in Mangunapudi and of a decrease in Nizampatam. The former was due to the absence of competition and the latter to the low cess of 3 pies per maund charged in 1897-98 against 6 pies in 1896-97.

(d) *Nellore*.—The slight increase in price in Krishnapatnam was due to the action of the brother of the Rajah of Venkatagiri who, as already noticed, appeared in the field and purchased nearly all the salt at the factory. The fall in Kanuparti was due to the low selling price (As. 2 a maund) at Chinna Ganjam and to the disposal of some of the salt under the five years rule.

(e) *Chingleput*.—The increase in the selling price of salt at Cheyur was due to the sale of sifted salt and to the heavy cess fixed for the factory and that at Churampet to the light and good salt on sale. The returns of prices for the factories of the Vayalur, Ennore and Covelong Circles are as usual 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.

(f) *Cuddalore and Negapatam*.—There was a satisfactory decrease in the average excise prices in all the factories of the two Sub-Divisions, except at Cuddalore, Vedaranniyam and Vattanāmi where they remained almost stationary.

(g) *Tinnevely*.—There was a general increase in wholesale prices in all the factories excepting Kayalpatnam, Arumuganeri and Kulasekarapatnam. The increase in Morekoham was due partly to the influence of the capitalists and partly to the depletion of stocks and that at Mutturagunadapatnam was chiefly due to the latter of the above causes. The increase in the Tuticorin factories was due to the Tuticorin Salt Company having sole control of the market. The increase in the other factories was slight and calls for no remarks. The decrease in Kayalpatnam was due to the competition with Arumuganeri, where there were no sales during the major portion of 1896-97 on account of the death of the lessee.

35. As ordered in paragraph 2 of G.O., No. 409, Revenue, dated 25th July 1898, a statement showing the maximum, minimum and average prices at each of the Government factories and extensions is appended to this paragraph :—

Government factories and Extensions.	Year.	Maximum.	Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	1896-97	0 4 0	0 4 0	0 4 0.0
	1897-98	0 4 0	0 3 0	0 3 5.8
Surkī	1896-97	0 3 0	0 3 0	0 3 6.4
	1897-98	0 4 9	0 4 0	0 4 4.7
Naupada *	1896-97	0 3 0	0 1 1	0 2 9.9
	1897-98	0 3 0	0 3 0	0 3 0.0
Calingapatam	1896-97	0 5 6	0 3 3	0 4 0.8
	1897-98	0 3 0	0 3 0	0 3 0.0
Karasa	1896-97	0 7 5	0 2 1	0 3 6.2
	1897-98	0 2 7	0 2 6	0 2 3.5
Bukcheruvu	1896-97	0 3 5	0 3 0	0 3 0.2
	1897-98	0 3 0	0 3 0	0 3 0.0
Polavaram	1896-97	0 4 3	0 3 0	0 3 0.1
	1897-98	0 3 0	0 3 0	0 3 0.0
Penugudur	1896-97	0 4 3	0 3 1	0 4 2.2
	1897-98	0 3 3	0 3 3	0 3 3.0
Pandurā	1896-97	0 2 0	0 2 0	0 2 0.0
	1897-98	0 2 0	0 2 0	0 2 0.0
Chinna Ganjam	1896-97	0 2 0	0 2 0	0 2 0.0
	1897-98	0 2 0	0 2 0	0 2 0.0
Kanuparti	1896-97	0 4 4	0 2 0	0 2 4.8
	1897-98	0 3 0	0 1 7	0 1 9.2
Krishnapatnam	1896-97	0 3 0	0 2 1	0 2 2.4
	1897-98	0 6 4	0 1 1	0 2 4.9
Dugazapatnam	1896-97	0 3 0	0 3 0	0 3 0.0
	1897-98	0 3 0	0 3 0	0 2 0.0
Madras Depot	1896-97	0 5 0	0 5 0	0 5 0.0
	1897-98	0 6 0	0 2 3	0 3 9.3
Kandadu	1896-97	0 3 7	0 2 1	0 2 1.7
	1897-98	0 1 1	0 1 1	0 1 1.0
Karambalam	1896-97	0 4 0	0 2 0	0 3 7.4
	1897-98	0 4 6	0 2 4	0 2 5.2
Negapatam †	1896-97	0 2 2	0 2 2	0 2 5.2
	1897-98	0 3 0	0 2 0	0 2 3.0
Vedaranniyam	1896-97	0 6 3	0 3 0	0 4 2.5
	1897-98	0 1 6	0 1 1	0 1 3.4
Adirépatnam	1896-97	0 3 3	0 2 10	0 3 0.0
	1897-98	0 1 6	0 1 0	0 1 0.7
Kattunavadi	1896-97	0 3 0	0 3 0	0 3 0.0
	1897-98	0 3 0	0 3 0	0 3 0.0
Sevandakulam	1896-97	0 1 6	0 1 6	0 1 6.0
	1897-98	0 1 6	0 1 6	0 1 6.0

* This is neither a Government factory nor an Extension, but is shown here as a stock of old Monopoly salt is being sold at this station.

† The prices recorded against this station are those of the salt produced at Vedaranniyam but transported and stored at Negapatam.

‡ These are the prices realized at auction for certain experimental heaps of sifted salt.

§ These low prices were realized at auction and were due to the inferior quality of the Salt (vide also paragraph 30 *supra*).

D.—Retail Prices of Salt at selected Centres of Trade.

36. Appendix F shows the retail prices 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).
Ganjām	11-81	South Arcot	12-50
Vizagapatam	11-77	Tanjore	12-64
Godāvari	12-89	Trichinopoly	12-13
Kistna	12-74	Madura	12-11
Nellore	12-39	Tinnevely	12-90
Onḍapah	11-58	Coimbatore	11-33
Anantapur	10-75	The Nilgiris	9-25
Bellary	10-41	Salem	10-91
Kurnool	10-75	South Canara	11-75
Chingleput	13-02	Malabar	11-32
North Arcot	12-09		

Making allowance for wastage, for agency charges, for middlemen's profits and the cost of carriage, all of which must be taken into account in fixing retail prices, the average retail price of salt, varying as it did from Rs. 3-1-2 to Rs. 4-5-2 per maund of 82½ lbs., was not excessive. There were no marked variations in the retail prices ascertained at the selected centres.

E.—Competition of Bombay with Madras Salt.

37. 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. 10-5 per maund as shown below:—

	I. MDS.
Quantity imported as per manifests	1,279,753
Deduct—wastage in transit	31,723
Actual quantity imported	1,248,030
	RS. A. P.
Price of salt paid at the port of export, <i>ex-duty</i>	3,74,256 10 1
Amount of freight paid	1,20,894 5 7
Shipping, &c., charges at the port of export	1,74,409 3 4
Landing charges at the port of import	54,164 1 0
Total cost incurred for the several consignments before storage at the port of import	7,32,724 4 0
Add—the duty on the quantity wasted in transit	79,307 8 0
Total	8,12,031 12 0
Cost per maund of salt actually imported	0 10 5

38. The prime cost of Bombay salt at Calicut amounted to As. 9-10 per maund and was thus considerably higher than that of Madras salt at Madras. As in previous years, however, a large quantity (349,784 maunds) of this Bombay salt was consumed in the Coimbatore and Salem districts in the year under report, and a small quantity (3,819 maunds) even reached Mysore by the Madras Railway. The imports from the Bombay

Presidency *via* Calicut into the interior districts of the Madras Presidency and into the Mysore Province during the previous seven years are given in the margin. The only reasons that can be assigned for the popularity of the Bombay salt are its lightness and the special concessions granted to salt manufacturers in the Bombay Presidency detailed in paragraph 42 of the Salt Administration Report for 1896-97, as the difference in the railway rates from Calicut to Podanur (111 miles) and from Madras to Podanur (302 miles) is trifling, being only As. 1-4 per maund.

	Bombay and Goa salt im- ported <i>via</i> Castle Rock.	Bombay salt sent direct by rail <i>via</i> Poona and Londa.	Total.
	£. MDS.	£. MDS.	£. MDS.
1895-96	471,770	28,477	499,247
1896-97	59,437	435,933	495,370
1897-98	53,933	543,983	597,916

The Mysore Province and the interior districts of the Madras Presidency also received large supplies of Bombay salt by the direct rail route *via* Poona and Londa, and of Bombay and Goa salt *via* Castle Rock—*vide* figures in the margin. The imports show a considerable increase, more especially under the head of direct imports by rail. This is due to the very favourable rates granted on this route under agreement between the Great Indian Peninsular and Southern Mahratta Railway Companies, the effect of which has been not only to divert the traffic that formerly passed through Goa to this route but also to place Madras salt at a still further disadvantage in its competition with the Bombay article. A few instances will illustrate this; whereas the rate charged for Bombay salt for 453 miles from Bombay to Hubli is only As. 6 a maund, that charged for Madras salt for a distance which is 18 miles less (*viz.*, Madras to Hubli) is As. 9-5; again, Madras salt is charged As. 8-5 for a distance of 401 miles (from Madras to Diguvametta), while Bombay salt for a similar distance (Bombay to Londa, 397 miles) is charged only As. 5; the most striking comparison of all is between the rates from Bombay and from Madras to Bewada, the first being As. 9-3 for 892 miles and the second As. 12-8 for 554. The Board has recently brought these marked variations to the notice of the Agent and Manager, Southern Mahratta Railway, and has asked him whether he could not, in communication with the Madras Railway authorities, arrange to reduce the rates in this Presidency so as to permit Madras salt to compete on equal terms with the Bombay article.

CHAPTER VI.—STOCKS AND ISSUES.

39. 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 depot. An abstract is appended.

STATEMENT OF STOCKS AND ISSUES OF SALT IN THE PRESIDENCY OF MADRAS IN THE YEAR 1897-98.

Sub-Division.	STOCK AT THE BEGINNING OF THE YEAR, INCLUDING THE AMOUNT TO BE WITHDRAWN OFF.				RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.		
	Government.	Excise.	Total.	L. MDS.	Government.					Excise.			Total.	Government.	Excise.	Grand total.	
					Received from licensees.	From other sub-division.	Gain by weightment.	Miscellaneous.	Total.	Received from licensees.	Gain by weightment.	Miscellaneous.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
East Coast—	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	
Chittagong	1,594,920	1,508,221	3,103,141	778,291	..	72	..	778,273	910,021	189	(c)	28	910,249	1,658,692	(d) 1,440,075	4,093,182	
Cumilla	330,187	346,252	676,439	4545	..	..	..	4,615	141,928	96	(f)	772	4,2863	447,031	78,639	1,130,590	
Moulvibazar	880,851	221,562	1,102,413	(e) 45,903	..	..	..	45,903	215,777	..	(f)	96	215,673	931,535	(g) 128,573	1,230,652	
Narail	781,111	906,770	1,687,881	447,566	2,489	28	..	418,064	569,957	59	(g)	90	570,167	1,018,170	(h) 1,230,621	2,248,832	
Chittagong	(a) 3,217,334	3,187,039	6,404,373	361,658	..	..	(e)	254,137	618,995	322	(h) 216	38	274,076	838,023	(i) 1,098	1,838,382	
Chittagong	99	2,41,153	2,41,253	74	..	..	..	74	271,048	9	(i)	18	274,076	5,736,783	(j) 5,907,234	7,337,003	
Chittagong	607,665	780,664	1,388,329	141,241	..	1 (d)	..	141,294	159,053	56	(j)	62	159,161	6,064,485	(k) 1,230,639	7,295,124	
Chittagong	220,860	1,421,920	1,642,780	54,611	..	..	..	54,611	1,218,273	27	(k)	109	1,218,402	1,402,003	(l) 208,838	2,626,241	
West Coast—	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	
Calcutta	144,401	..	144,401	..	120,324	282	..	120,605	..	..	..	..	130,606	265,007	..	265,007	
Total	6,997,751	5,882,862	12,880,613	1,761,537	122,562	283	108	1,877,777	4,766,767	749	1,440	4,708,956	6,556,712	9,286,577	12,676,763	21,961,336	
Imports—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Duty-bearing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total	6,997,751	5,882,862	12,880,613	1,761,537	122,562	283	108	1,877,777	4,766,767	749	1,440	4,708,956	6,556,712	9,286,577	12,676,763	21,961,336	

(a) Excludes	1,052 maunds of salt wrongly shown in the accounts of	(4) Includes	1,556 maunds purchased from the excise licenses for fish-curing purposes.
(b) Includes	1,390-97	(5) Excludes	do.
(c) Includes	17,734 maunds which were in transit from the salt-factories and which did not reach the Madras Depot before 31st March 1897.	(6) Includes	546 maunds
(d) Salt collected in the Pondicherry swamp.		(7) Excludes	do.
(e) Adjustment made to rectify a certain error in stock.		(8) Includes	54,552 maunds of old salt purchased from the excise licenses and transported and stored at the Madras depot in 1897-98 and 6,233 maunds purchased from the excise licenses for fish-salting purposes.
(f) Undiluted salt the duty (and cess or cess-tribe as the case may be) on which was refunded.		(9) Excludes	134 maunds purchased from the excise licenses for fish-curing purposes.
(g) Quantity received after special treatment in Messrs. Hall Wilson & Co.'s salt-cleaning machinery.		(10) Includes	do.
(h) Includes 82 maunds added to stock to rectify a certain error.		(11) Includes	3,387 maunds
(i) Includes 136,155 maunds of tax-free salt purchased from the licensees of the Calcutta salt factory who reverted to the monopoly system.		(12) Excludes	do.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1897-'98—cont.

Sub-Division.		EXPENDITURE DURING THE YEAR.										BALANCE IN HAND INCLUDING THE BALANCE TO BE WRITTEN OFF.			
		Government.					Excise.					Total Government and Excise.	Government.	Excise.	Total.
		Home and Inland consumption.	Sold to French Government.	Sent to other self-dominions.	Miscellaneous.	Wastages written off.	Total.	Home and Inland consumption.	Export by sea.	Miscellaneous.	Wastages written off.					Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
East Coast—															
Chitradurga	1,036	1,036	730	(a) 4,102	1,036	730	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036
Coimbatore	339	339	..	(b) 4,102	339	..	339	339	339	339	339	339	339	339	339
Madhavaram	1,433	1,433	..	(c) 7,715	1,433	..	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433
Madhavaram	453	453	..	(d) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(e) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(f) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(g) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(h) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(i) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(j) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(k) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(l) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(m) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(n) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(o) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(p) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(q) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(r) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(s) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(t) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(u) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(v) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(w) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(x) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(y) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(z) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(aa) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ab) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ac) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ad) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ae) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(af) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ag) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ah) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ai) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(aj) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ak) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(al) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(am) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(an) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ao) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ap) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(aq) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ar) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(as) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(at) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(au) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(av) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(aw) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ax) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ay) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(az) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ba) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bb) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bc) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bd) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(be) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bf) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bg) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bh) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bi) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bj) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bk) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bl) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bm) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bn) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bo) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bp) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bq) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(br) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bs) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bt) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bu) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bv) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bw) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bx) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(by) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(bz) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ca) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cb) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cc) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cd) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ce) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cf) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cg) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ch) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ci) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(cj) 7,715	453	..	453	453	453	453	453	453	453	453	453
Chitradurga	453	453	..	(ck) 7,715	453	..	453	453	453	453	453	453	453	453	453

(c) Quantity lost in transit from the factory to the destination port the value of which has been recovered

(d) Includes 22,418 man-days exported to Calcutta, 47,740 man-days transferred to man-days lost by transport contractor the value of which has been recovered, 1 man-day sent as samples to the interior districts and 2 man-days sent to other parts of the country

(e) Staff fully actually removed from the Geraldine extension—402 Government Order, Min. No. 1149, Revenue, dated 21st June 1897.

(f) Quantity lost in transit from the Geraldine extension to fish-curing yards and the value of which has been recovered

(g) Includes 9,371 man-days special wastage.

(h) Quantity lost in transit from boats to Manikpur, Allahabad and Calcutta—special man-day.

(i) Quantity lost in transit from boats to Manikpur, Allahabad and Calcutta—special man-day.

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

	Actual quantity in hand on 1st April 1897.	Received in 1897-98 exclusive of transfers.	Expenses in 1897-98.			Actual quantity in hand on 1st April 1898.
			Passed into consumption.	Wastage within C.	Total.	
Government salt	1. MDS. 6,699,912	1. MDS. 2,171,042	1. MDS. 1,938,994	1. MDS. 322,181	1. MDS. 2,261,175	1. MDS. 6,588,911
Excise salt	1. MDS. 7,973,671	1. MDS. 4,492,867	1. MDS. 4,828,690	1. MDS. 59,675	1. MDS. 4,888,365	1. MDS. 8,669,707
Imported salt	1. MDS. 1,262,983	1. MDS. 1,262,983	1. MDS. 1,262,983	1. MDS. 1,262,983	1. MDS. 1,262,983	1. MDS. 1,262,983
Total	14,936,566	7,926,892	8,030,667	1,044,839	9,075,506	12,488,618

* Excludes 1,052 maunds wrongly included in the monopoly stocks in the accounts of 1896-97.
† Includes of 416,069 maunds, of which 12,052 maunds were purchased by Government for supply to fish-curing yards, 34,052 maunds of excise salt purchased from the excise licensees of the Chingleput factories transported to and stored at the Madras Depot and 568,465 maunds purchased from the excise licensees of the Chingleput factory who reverted to the monopoly system.

41. The stock of salt, Government and Excise, at the end of the year under report shows a large decrease as compared with that at the end of 1896-97. This was due to the causes mentioned in paragraph 19 *supra*, to the destruction during the year of 425,111 maunds of Government and Excise salt which had become unsaleable through age or liable to destruction under the five years rule, and to the fact that the stock at the end of the

previous year was unusually large, being the largest in the twelve years ending 1897-98. This decrease in stocks, therefore, does not involve any deficiency of supply, for, as the subjoined statement will show, the stock in the East Coast (the West Coast galleys supplying salt only for fish-curing purposes) was sufficient, at the average rate of sales for home and inland consumption during the past three years, to last for over 21 months:—

Sub-Division.	Stock at the end of 1897-98.	Average sales for home and inland consumption during the last three years.	Period for which stocks in column 2 should suffice.	Period for which the stock at the end of 1896-97 was estimated to last.	Increase or decrease.
	1. MDS.	1. MDS.	MONTHS.	MONTHS.	MONTHS.
Chicacole	2,452,695	1,447,271	20.3	20.2	+ 0.1
Cocanada	639,404	468,107	18.8	21.1	- 2.3
Masulipatam	479,619	262,671	21.0	19.6	+ 2.3
Nellore	1,536,987	1,664,567	17.3	19.6	- 2.3
Chingleput	4,652,934	1,677,298	23.2	22.7	- 0.5
Cuddalore	152,717	298,528	6.1	9.2	- 3.2
Negapatam	1,036,272	635,455	29.5	23.6	- 5.9
Tinnevely	1,332,479	1,205,093	13.2	16.1	- 2.9
Total	12,948,637	7,603,695	21.1	24.6	- 3.5

* Exclusive of 110,111 maunds kept in the West Coast depots for fish-curing purposes.

In individual Sub-Divisions it will be observed that, with the exception of Cuddalore which furnishes only a local supply, stocks were everywhere ample.

42. The salt imported by sea on private account showed an increase of 120,113 maunds as compared with the previous year, made up of an increase of 119,980 maunds under duty-paid and 133 maunds under duty-bearing imports. It is reported that the quantity imported during 1897-98 into Malabar included consignments expected during the latter part of 1896-97, which were detained at Bombay for want of vessels owing to the plague.

43. The duty-paid imports amounted to 1,279,945 maunds according to the manifests the whole of which was imported from the Bombay Presidency. 192 maunds were received in the port of Madras, 268,830 maunds were landed in South Canara and 979,200 maunds in Malabar. Details will be found in Appendix II. The wastage in transit by sea was 51,723 maunds or 2.47 per cent.

44. The duty-bearing imports amounted to 3,331 maunds.

45. Including exports there was an increase of 405,002 maunds in the total quantity of salt issued during the year, as shown below:—

	1896-97.	1897-98.	Increase or decrease.
	1. MDS.	1. MDS.	1. MDS.
Issued for home and inland consumption	8,022,263	8,379,813	+ 357,550
Issued for fish-curing	140,623	167,732	+ 27,109
Sold to French Government	54,935	41,022	- 13,913
Issued for export	205,262	258,888	+ 53,626
Total	8,423,083	8,837,455	+ 414,372

* Is made up of 25,232 maunds of duty-paid salt exported to Calcutta by sea and 180,000 maunds of salt duty-free exported to Peking.

† Is made up of 91,663 maunds of duty-paid salt exported to Calcutta and 167,360 maunds of duty-free salt exported to Peking.

‡ 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.

46. The issues for home and inland consumption of Government, excise and imported salt exhibit an increase of 357,550 maunds, as detailed below:—

Sub-Division.	1896-97.	1897-98.	INCREASE OR DECREASE.	
			Quantity.	Per cent.
Chicacole	1. MDS. 1,446,883	1. MDS. 1,512,307	+ 65,424	+ 4.52
Cocanada	492,931	438,321	- 54,610	- 11.08
Masulipatam	251,712	242,397	- 9,315	- 3.70
Nellore	1,067,327	1,081,256	+ 13,929	+ 1.30
Chingleput	1,611,909	1,712,236	+ 100,327	+ 6.22
Cuddalore	296,121	31,295	- 264,826	- 89.77
Negapatam	629,478	636,231	+ 6,753	+ 1.07
Tinnevely	1,187,633	1,205,315	+ 17,682	+ 1.49
Calicut	1,129,773	1,249,966	+ 120,193	+ 10.64
Total	8,022,263	8,379,813	+ 357,550	+ 4.45

47. Excluding Calicut, the increase in the imports into which has been explained above, the increase in the issues was chiefly in the Chicacole, Cocanada and Chingleput Sub-Divisions. The increase in

Chicacole was due (1) to the reduction in the cost price of the salt sold at Ganjam to 3 annas a maund, (2) to the reduced price at which salt was sold at Kupali, and (3) to the sale at the usual monopoly rate of 3 annas a maund of the salt taken over by Government from the excise licensees of the Chingleput factory who reverted to the monopoly system from the season of 1898. The increase in Cocanada was due to the reduction in the prices of excise salt sold at Penugudem and Jagannakpur owing to competition among the licensees. The increase in Chingleput was due (1) to the opening of monopoly sales at the Madras Depot, (2) to the concession granted to the licensees of the Chayur factory to sell their stocks of salt, and (3) to competition amongst the licensees of the Merkanam factory and the consequent low prices charged for their salt. The only Sub-Divisions that showed a decrease were Negapatam and Masulipatam. The decrease in the former was slight and calls for no remarks and that in the latter was due to (1) the inferior quality of the salt sold at Manginupudi by the Company which controls the affairs of that factory and (2) the dissensions among the capitalists of the Nizampatam factory.

48. The issues of Excise salt showed a decrease of 394,540 maunds. The

Variations in the sales of Excise salt.

Sub-Division.	* 1896-97.	* 1897-98.	Difference.
	1. MDS.	1. MDS.	1. MDS.
Chicacole	569,243	818,284	— 123,069
Cocanada	399,496	452,548	— 62,452
Masulipatam	186,472	147,711	— 38,761
Nellore	617,776	562,916	— 54,860
Chingleput	1,579,526	1,291,383	— 278,943
Cuddalore	296,121	311,295	— 15,174
Negapatam	558,026	562,736	— 4,710
Tinnevely	1,352,160	1,371,647	— 19,487
Total	5,940,820	5,546,280	— 394,540

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

home and inland consumption and also in the case of Cocanada to the export of 13,816 maunds to Calcutta.

49. The quantity of salt supplied to the French Government during the year was 41,622 maunds against 54,995 maunds in 1896-97 and 53,127 maunds in 1895-96. The decrease was due to the fact that the second indent for the supply of salt to Pondicherry was received late in the year and complied with only at the beginning of 1898-99.

50. The exports during the year under report amounted to 258,888 maunds and were made up of 167,200 maunds consigned to Penang and 91,688 maunds to Calcutta against 180,000 and 25,292 maunds, respectively, in the preceding year. The increase in the consignments to Calcutta was due to the favourable rate at which salt was given to Messrs. Arbuthnot & Co. for the purpose and to the commencement of an export trade by Messrs. Hall, Wilson & Co. at Cocanada.

51. The wastages written off during the year amounted to 1,023,056 maunds, of which 1,017,232 maunds were ordinary and 5,824 maunds special. The latter was chiefly wastage discovered (1) in certain old monopoly heaps re-stored at Naupada and (2) in the transit of salt sent from Tuticorin to the West Coast for use in the fish-curing yards. The large increases in the year occurred in the Nellore, Chingleput and Negapatam Sub-Divisions. In Nellore the increase was due to outstanding wastages of 1896-97 being written off only in 1897-98. In Negapatam wastages were high generally, but the chief factor in swelling the year's total was a wastage of 67,455 maunds found in certain heaps of old Government salt which were left practically exposed to the weather for some months as it was proposed to destroy them and it was thought to be waste of money to renew their coverings. In the Chingleput Sub-Division, sifting was responsible for part of the heavy wastage, and the writing off of outstandings accounts for some of the increase.

52. A detailed statement of ordinary wastage discovered during the year is printed as Appendix I. The wastages in the Chingleput Sub-Division were excessive and formed the subject of special investigation. It was reported by the Deputy Commissioner that the wastages were due to one or other of the following causes: (1) new and unconsolidated platforms, (2) storage late in the season and consequently storage of wet salt, (3) absence of drainage or defective drainage in certain platforms, (4) strong winds affecting machines, (5) heavy weather in 1892, 1893 and 1896, (6) the long time the heaps were under sale, (7) want of covering materials in 1895, non-renewal for long periods and the enormous visible damage recorded in consequence. While admitting the validity of some of these causes, the Board felt convinced, on a careful examination of the explanations offered by the storers, that a very large proportion of these extraordinary wastages was due to nothing but gross neglect on the part of factory officers in allowing storage to drag on till late in the season, permitting the storage of wet salt and on wet spaces, neglecting

the coverings of heaps and allowing sale remnants to remain open for indefinite periods. It would have taken very serious notice of the conduct of the officers concerned but for the impossibility of fixing responsibility for the neglect after such a lapse of time (most of the heaps being of the years 1890, 1891 and 1892). It has, however, issued instructions to all officers to take steps to prevent the recurrence of such mismanagement and to insist on greater care in storage and coverings, and has warned them that cases of neglect of coverings will meet with severe punishment in future. The attention of the Assistant Commissioner, Negapatam Sub-Division, where also wastages were very high, has been specially drawn to these instructions. It will, no doubt, be some years before the salt contained in all the badly protected old heaps is disposed of, but the Board hopes that satisfactory results will be shown by heaps stored from this season forward. A memorandum explaining the causes of other abnormal wastages is submitted separately in manuscript as an enclosure to Appendix I.

53. An excess of 1,091 maunds was found in 68 heaps during the year. The storers of these heaps were punished where necessary.

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

Abstract of stocks and issues during the past ten years.

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.
1	2	3	4	5		6	7	8	9		10	11	12
	1. MDS.	1. MDS.	1. MDS.	1. MDS.		1. MDS.	1. MDS.	1. MDS.	1. MDS.		1. MDS.	1. MDS.	1. MDS.
1888-89	1,051,846	3,650,964	..	4,702,810		1,138,409	7,877,403	1,120,047	10,135,859		2,180,845	11,628,367	1,120,047
1889-90	1,157,230	5,108,118	..	6,265,348		1,333,107	7,913,793	1,220,401	10,464,451		2,487,427	13,681,911	1,220,401
1890-91	1,323,138	6,693,276	..	8,016,414		1,634,830	7,069,151	1,254,873	9,989,153		2,982,968	13,702,727	1,264,872
1891-92	1,826,935	7,522,662	..	9,349,597		1,876,058	7,913,168	1,315,650	11,104,874		3,772,993	15,435,829	1,375,650
1892-93	2,471,552	9,253,074	..	11,724,626		1,912,592	7,295,423	1,294,681	10,472,698		4,334,144	16,548,469	1,264,081
1893-94	3,105,212	10,181,831	..	13,287,043		1,255,065	6,132,456	1,653,203	8,431,694		4,360,217	16,398,317	1,653,203
1894-95	3,099,334	9,830,910	..	12,930,244		1,790,783	7,271,848	1,161,549	10,124,180		4,830,117	17,125,758	1,151,549
1895-96	3,363,170	11,033,413	..	14,396,583		3,632,901	5,314,086	1,378,891	10,425,888		6,990,071	15,707,512	1,278,891
1896-97	5,275,857	8,677,073	..	13,952,930		3,351,928	6,335,897	1,131,940	10,819,725		8,627,785	15,012,930	1,131,940
1897-98	6,699,912	7,973,571	..	14,673,483		2,171,612	4,292,507	1,252,053	7,715,962		8,870,954	12,236,438	1,252,053

* The difference between these figures and those in columns 29 and 31 against 1893-94 is due to certain adjustments made to rectify errors in stock.
† The 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.
Do. do. do.
Do. do. do. against 1895-96
Do. do. do. against 1896-97

Stocks and Issues of Salt of all kinds for a series of years—cont.

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.	Government salt.	Excise salt.	Imported salt.
	14	15	16	17	18	19	20	21	22	23			
	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.	1. MDS.			
1888-89	..	7,718,222	172,897	57,108	265,584	8,183,891	1,157,230	5,108,118	..	6,265,348			
1889-90	..	8,222,455	175,111	59,298	91,721	8,578,179	1,323,138	6,693,276	..	8,021,414			
1890-91	..	7,923,408	106,435	54,394	40,806	8,216,402	1,896,935	7,522,662	..	9,419,597			
1891-92	..	8,156,365	175,999	58,363	61,992	8,470,840	2,471,552	9,253,074	..	11,724,626			
1892-93	..	8,137,454	160,405	57,107	57,978	8,408,703	3,105,212	10,181,831	..	13,287,043			
1893-94	..	8,015,789	146,917	52,863	100,407	8,317,311	3,099,334	9,830,910	..	12,930,244			
1894-95	..	8,221,645	118,822	54,880	289,433	8,753,450	3,363,170	10,283,416	..	13,616,586			
1895-96	..	8,271,536	170,700	53,127	437,765	9,138,905	5,275,857	8,677,073	..	13,952,930			
1896-97	..	8,053,253	149,023	54,895	205,262	9,154,813	6,699,912	7,973,571	..	14,673,483			
1897-98	..	8,370,313	157,722	41,722	258,358	9,362,836	6,583,911	5,899,707	..	12,483,618			

N.B.—Issues of imported salt are entered under home consumption, its actual destination after it has left the Customs House 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 the French Government and to fish-curing yards.
(a) Includes 1 mound of spent brine salt sold for medicinal purposes; 20 mounds lost in transit the value of which has been recovered and 3,939 mounds of excise salt destroyed.
(b) Includes 28,119 mounds destroyed under condition 14 of the Home Salt Act; 58 mounds lost in transit, duty on which was collected; 1 mound excess found on check-weighment of sales, duty on which was subsequently collected; 1 mound sent from India to the Salt Commission in 1891, but adjusted in the accounts of 1890-91; and 771 mounds adjusted in the accounts to rectify an error.
(c) Consists of 271 mounds lost in transit, duty on which was subsequently collected; 30 mounds of dirty salt destroyed; 7 mounds representing adjustments of errors in sub-divisional returns and 1 mound found in excess on check-weighment. Excludes 1,411 mounds confiscated and 945 mounds purchased by Government at auction.
(d) Includes 5,636 mounds destroyed as unfit for consumption; 22 mounds lost in shipment, duty on which was subsequently collected; 8 mounds confiscated salt sold to a licensee and 10 mounds sold to the depot the manufacturer at Margaboe.
(e) Includes 1,101 mounds destroyed as dirty salt; 21 mounds lost in transit the value of which was subsequently collected; 9 mounds found deficient in a fish-curing yard for which duty and cost price were recovered from the petty officer in charge, and 184 mounds of salvaged salt destroyed at Adirampattam.
(f) Includes 6 mounds lost in transit to the French Government for which double duty was recovered and credited, and 47,519 mounds destroyed by the licensee under the five years rule.
(g) Includes 29 mounds lost in transit, the value of which was recovered from the contractor and credited; 878 mounds confiscated by Government as the salt was manufactured without license, and 554,223 mounds destroyed as dirty salt.
(h) Includes 721,057 mounds destroyed, 1,250 mounds adjusted to rectify a certain error in the stocks; 1 mound issued to Messrs. Stuart, Hall & Co. on payment of duty, and 12 mounds lost in transit by contractor from whom the value was recovered.
(i) Includes 123,111 mounds destroyed, 19 mounds lost in transit the value of which was recovered and credited, 1 mound sample sent to the interior districts and 160 mounds shown under miscellaneous issues—viz Government Order, No. 3144, Revenue, dated 29th June 1897.

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

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

Year.	Rate of duty.	Home and inland consumption.	Yearly average.	Remarks.
	RS. A. P.	L. MAUNDS.	L. MAUNDS.	
Fashi year.				
1861-62 ..	1 5 0	5,887,300	6,372,306	
1862-63 ..		6,217,503		
1863-64 ..		6,361,257		
1864-65 ..		6,688,537		
1865-66 ..		6,673,934		Duty raised in March 1866.
1866-67 ..		6,995,967		
1867-68 ..		6,427,869		
1868-69 ..		6,761,976		G.I.P. Railway opened to Nagpur.
1869-70 ..		6,566,841		Duty raised in October 1869.
1870-71 ..		6,415,050		
1871-72 ..		6,563,122	6,569,308	1871-72 (?) G.I.P. Railway opened to the Krishna river. November 1871, population of the Madras Presidency, Mysore and Coorg 35,563,649.
1872-73 ..	1 12 0	6,505,215		
1873-74 ..		6,276,028		
1874-75 ..		6,682,563		Nizam's State Railway opened in October 1874.
Official year.				
1875-76 ..	2 8 0	6,555,323	6,363,894	
1876-77 ..		6,403,281		
1877-78 ..		6,323,503		1876-78 famine.
1878-79 ..		5,967,876		Duty raised in December 28, 1877.
1879-80 ..		6,197,623		
1880-81 ..		6,341,441		February 1881, population of the Madras Presidency, Mysore and Coorg 35,533,313.
1881-82 ..		6,267,531		
1882-83 ..		7,063,270		Duty lowered in March 1882.
1883-84 ..		7,431,524		
1884-85 ..		7,414,876	7,459,113	
1885-86 ..	2 0 0	7,634,151		
1886-87 ..		7,701,729		
1887-88 ..		7,709,724		
1888-89 ..		7,748,222		
1889-90 ..		8,022,166		
1890-91 ..		7,923,463		Duty raised in January 1888.
1891-92 ..		8,185,395		February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,330,440.
1892-93 ..		8,157,454		
1893-94 ..		8,013,789		
1894-95 ..		8,221,645		
1895-96 ..	2 8 6	8,271,396	8,059,015	
1896-97 ..		8,523,263		
1897-98 ..		8,379,313		

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.

56. 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 9,019,200 maunds as shown in the margin against 8,518,636 maunds in the previous year.

Total consumption.	maunds.
Figures as per column 3 of the statement of issues of salt appended to para. 46 supra ..	8,379,313
414 imports from the Bombay Presidency and Goa via the Southern Mahratta Railway into Mysore ..	422,019
222 imports from the Bombay Presidency and Goa via the Southern Mahratta Railway into the Madras Presidency ..	177,868
Total ..	9,019,200

57. Appendix J exhibits in detail the destinations to which, so far as the accounts kept at the factories and depots show, the salt sold or imported in 1897-98 was transported for consumption.

58. The following statement compiled from returns furnished by the railway companies shows how the salt issued from factories or imported within the year was distributed :—

ANNUAL statement showing the Salt traffic on Railways in the Madras Presidency during the year 1897-98.

DISTRICTS SENT FROM.														
Districts assigned to	Ganjam.	Vizagapatnam.	Goalkavari.	Kialna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar Territory.	Goa Territory.	Bombay Presidency.	Cuddapah.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam	I. MDS. 1,548	I. MDS. 18	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..	I. MDS. ..
Vizagapatnam	238	47	8,965	1,132	..	..	..	..	..	..	..	..	..	..
Goalkavari	..	51	740	8,963	..	..	..	..	..	..	..	..	..	..
Kialna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	11,806	8,997	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	171,899	651	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	49,656	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	38,936	89,913	..	..	..	..	..	..	..	..
Arundnagur	..	..	..	..	..	153,074	..	..	4	10	..	..	..	..
Chingleput and Madras	..	..	..	..	..	292,164	1,403	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	168,809	89,125	11,438	..	..	..	..	..	..
South Arcot	..	..	..	..	..	143,092	469	1,296	..	9,396	131,537	..	..	..
Salem	..	..	..	..	..	169,023	814	12,636	..	36,126	188,217	..	..	..
Comblatore	..	..	..	..	..	654	..	212,443	..	12,640	..	..	..	..
Tanjore	..	..	..	..	..	..	..	4,212	..	174,556	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	65,542	1,855	405,446	..	..	..	..
Madura	..	..	..	..	..	..	..	324	7,889	99,079	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	10	..	..	..	..	..
Malabar Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	380,050	229	21,500	210,722	279,356	1,060,586	148,471	208,679	9,753	737,333	513,753	53,902	565,985	31,335

Abstract statement showing the Salt trade on railways in the Madras Presidency during the year 1897-98.—cont.

[illegible]

Declarations corrected by
railway returns.

59. The following results are obtained from the correction of factory declarations by the railway and sea customs returns :—

[illegible]

* Indubious that which must have gone to the Mycenae and Corinth for which figures are not available.

The Railway figures are 4,928 mounds; to this are added 36,197 mounds declared from the Chinese Maritime Customs for Nalore.

Under the Ayazgar & Zambiala. — The Railway figures are 425,015 mounds; to this are added 22,814 mounds declared for Nagarganj near the bank of which must have gone by road to the

about 300,000 tons. The Railway Report for 1934-35 adds 143,000, and 19,194 mounds loaded for Cuddalore from the Kanapadu, Palani and Idanthei factories. The Railway Report for 1935-36 adds 171,859 mounds, to this are added 143,000 and 19,194 mounds loaded for Cuddalore from the Kanapadu, Palani and Idanthei factories respectively.

Idanthei Kanapadu. The Railway Report for 1934-35 adds 143,000, and 19,194 mounds loaded for Cuddalore from the Kanapadu, Palani and Idanthei factories respectively.

[illegible]

Chicago and Kansas City. The Chicago and Kansas City Railway figures are 292,184, and 18,706, respectively, for North Area and South Area from the Chevrolet and Champaign Counties, respectively.

[illegible]

DISTRICTS IN WHICH WATTE EAT WAS SOLD OR USED—1894.										1896-97.		
Districts to which wheat and flour were sent for domestic consumption.	Daily and weekly consumption in millions of bushels.	Canada, U. S.	Korea.	North Africa.	Siam.	Canton.	Fukien.	Total.	Estimated quantity of wheat and flour consumed in the district.	Resulting consumption of wheat and flour in the district.	Quantity available for consumption within the district.	Resulting consumption of wheat and flour in the district.
14	10	10	10	17	18	10	20	21	23	24	25	26
Georgia	15	11	11	18	19	11	21	22	24	25	26	27
Virginia	16	12	12	19	20	12	22	23	25	26	27	28
Alabama	17	13	13	20	21	13	23	24	26	27	28	29
Florida	18	14	14	21	22	14	24	25	27	28	29	30
South Carolina	19	15	15	22	23	15	25	26	28	29	30	31
North Carolina	20	16	16	23	24	16	26	27	29	30	31	32
Georgia	21	17	17	24	25	17	27	28	30	31	32	33
Alabama	22	18	18	25	26	18	28	29	31	32	33	34
Florida	23	19	19	26	27	19	29	30	32	33	34	35
South Carolina	24	20	20	27	28	20	30	31	33	34	35	36
North Carolina	25	21	21	28	29	21	31	32	34	35	36	37
Georgia	26	22	22	29	30	22	32	33	35	36	37	38
Alabama	27	23	23	30	31	23	33	34	36	37	38	39
Florida	28	24	24	31	32	24	34	35	37	38	39	40
South Carolina	29	25	25	32	33	25	35	36	38	39	40	41
North Carolina	30	26	26	33	34	26	36	37	39	40	41	42
Georgia	31	27	27	34	35	27	37	38	40	41	42	43
Alabama	32	28	28	35	36	28	38	39	41	42	43	44
Florida	33	29	29	36	37	29	39	40	42	43	44	45
South Carolina	34	30	30	37	38	30	40	41	43	44	45	46
North Carolina	35	31	31	38	39	31	41	42	44	45	46	47
Georgia	36	32	32	39	40	32	42	43	45	46	47	48
Alabama	37	33	33	40	41	33	43	44	46	47	48	49
Florida	38	34	34	41	42	34	44	45	47	48	49	50
South Carolina	39	35	35	42	43	35	45	46	48	49	50	51
North Carolina	40	36	36	43	44	36	46	47	49	50	51	52
Georgia	41	37	37	44	45	37	47	48	50	51	52	53
Alabama	42	38	38	45	46	38	48	49	51	52	53	54
Florida	43	39	39	46	47	39	49	50	52	53	54	55
South Carolina	44	40	40	47	48	40	50	51	53	54	55	56
North Carolina	45	41	41	48	49	41	51	52	54	55	56	57
Georgia	46	42	42	49	50	42	52	53	55	56	57	58
Alabama	47	43	43	50	51	43	53	54	56	57	58	59
Florida	48	44	44	51	52	44	54	55	57	58	59	60
South Carolina	49	45	45	52	53	45	55	56	58	59	60	61
North Carolina	50	46	46	53	54	46	56	57	59	60	61	62
Georgia	51	47	47	54	55	47	57	58	60	61	62	63
Alabama	52	48	48	55	56	48	58	59	61	62	63	64
Florida	53	49	49	56	57	49	59	60	62	63	64	65
South Carolina	54	50	50	57	58	50	60	61	63	64	65	66
North Carolina	55	51	51	58	59	51	61	62	64	65	66	67
Georgia	56	52	52	59	60	52	62	63	65	66	67	68
Alabama	57	53	53	60	61	53	63	64	66	67	68	69
Florida	58	54	54	61	62	54	64	65	67	68	69	70
South Carolina	59	55	55	62	63	55	65	66	68	69	70	71
North Carolina	60	56	56	63	64	56	66	67	69	70	71	72
Georgia	61	57	57	64	65	57	67	68	70	71	72	73
Alabama	62	58	58	65	66	58	68	69	71	72	73	74
Florida	63	59	59	66	67	59	69	70	72	73	74	75
South Carolina	64	60	60	67	68	60	70	71	73	74	75	76
North Carolina	65	61	61	68	69	61	71	72	74	75	76	77
Georgia	66	62	62	69	70	62	72	73	75	76	77	78
Alabama	67	63	63	70	71	63	73	74	76	77	78	79
Florida	68	64	64	71	72	64	74	75	77	78	79	80
South Carolina	69	65	65	72	73	65	75	76	78	79	80	81
North Carolina	70	66	66	73	74	66	76	77	79	80	81	82
Georgia	71	67	67	74	75	67	77	78	80	81	82	83
Alabama	72	68	68	75	76	68	78	79	81	82	83	84
Florida	73	69	69	76	77	69	79	80	82	83	84	85
South Carolina	74	70	70	77	78	70	80	81	83	84	85	86
North Carolina	75	71	71	78	79	71	81	82	84	85	86	87
Georgia	76	72	72	79	80	72	82	83	85	86	87	88
Alabama	77	73	73	80	81	73	83	84	86	87	88	89
Florida	78	74	74	81	82	74	84	85	87	88	89	90
South Carolina	79	75	75	82	83	75	85	86	88	89	90	91
North Carolina	80	76	76	83	84	76	86	87	89	90	91	92
Georgia	81	77	77	84	85	77	87	88	90	91	92	93
Alabama	82	78	78	85	86	78	88	89	91	92	93	94
Florida	83	79	79	86	87	79	89	90	92	93	94	95
South Carolina	84	80	80	87	88	80	90	91	93	94	95	96
North Carolina	85	81	81	88	89	81	91	92	94	95	96	97
Georgia	86	82	82	89	90	82	92	93	95	96	97	98
Alabama	87	83	83	90	91	83	93	94	96	97	98	99
Florida	88	84	84	91	92	84	94	95	97	98	99	100
South Carolina	89	85	85	92	93	85	95	96	98	99	100	101
North Carolina	90	86	86	93	94	86	96	97	99	100	101	102
Georgia	91	87	87	94	95	87	97	98	100	101	102	103
Alabama	92	88	88	95	96	88	98	99	101	102	103	104
Florida	93	89	89	96	97	89	99	100	102	103	104	105
South Carolina	94	90	90	97	98	90	100	101	103	104	105	106
North Carolina	95	91	91	98	99	91	101	102	104	105	106	107
Georgia	96	92	92	99	100	92	102	103	105	106	107	108
Alabama	97	93	93	100	101	93	103	104	106	107	108	109
Florida	98	94	94	101	102	94	104	105	107	108	109	110
South Carolina	99	95	95	102	103	95	105	106	108	109	110	111
North Carolina	100	96	96	103	104	96	106	107	109	110	111	112
Georgia	101	97	97	104	105	97	107	108	110	111	112	113
Alabama	102	98	98	105	106	98	108	109	111	112	113	114
Florida	103	99	99	106	107	99	109	110	112	113	114	115
South Carolina	104	100	100	107	108	100	110	111	113	114	115	116
North Carolina	105	101	101	108	109	101	111	112	114	115	116	117
Georgia	106	102	102	109	110	102	112	113	115	116	117	118
Alabama	107	103	103	110	111	103	113	114	116	117	118	119
Florida	108	104	104	111	112	104	114	115	117	118	119	120
South Carolina	109	105	105	112	113	105	115	116	118	119	120	121
North Carolina	110	106	106	113	114	106	116	117	119	120	121	122
Georgia	111	107	107	114	115	107	117	118	120	121	122	123
Alabama	112	108	108	115	116	108	118	119	121	122	123	124
Florida	113	109	109	116	117	109	119	120	122	123	124	125
South Carolina	114	110	110	117	118	110	120	121	123	124	125	126
North Carolina	115	111	111	118	119	111	121	122	124	125	126	127
Georgia	116	112	112	119	120	112	122	123	125	126	127	128
Alabama	117	113	113	120	121	113	123	124	126	127	128	129
Florida	118	114	114	121	122	114	124	125	127	128	129	130
South Carolina	119	115	115	122	123	115	125	126	128	129	130	131
North Carolina	120	116	116	123	124	116	126	127	129	130	131	132
Georgia	121	117	117	124	125	117	127	128	130	131	132	133
Alabama	122	118	118	125	126	118	128	129	131	132	133	134
Florida	123	119	119	126	127	119	129	130	132	133	134	135
South Carolina	124	120	120	127	128	120	130	131	133	134	135	136
North Carolina	125	121	121	128	129	121	131	132	134	135	136	137
Georgia	126	122	122	129	130	122	132	133	135	136	137	138
Alabama	127	123	123	130	131	123	133	134	136	137	138	139
Florida	128	124	124	131	132	124	134	135	137	138	139	140
South Carolina	129	125	125	132	133	125	135	136	138	139	140	141
North Carolina	130	126	126	133	134	126	136	137	139	140	141	142
Georgia	131	127	127	134	135	127	137	138	140	141	142	143
Alabama	132	128	128	135	136	128	138	139	141	142	143	144
Florida	133	129	129	136	137	129	139	140	142	143	144	145
South Carolina	134	130	130	137	138	130	140	141	143	144	145	146
North Carolina	135	131	131	138	139	131	141	142	144	145	146	147
Georgia	136	132	132	139	140	132	142	143	145	146	147	148
Alabama	137	133	133	140	141	133	143	144	146	147	1	

A high quality magazine, printed from 1949 to 1960, published by the National Publishing Company.

As a result of the investigation, the Commission has recommended that the Government should purchase the Chatterbox factory for £100,000. The factory is situated in the Chatterbox area, and is a well-known factory for the production of Chatterbox. The factory is situated in the Chatterbox area, and is a well-known factory for the production of Chatterbox. The factory is situated in the Chatterbox area, and is a well-known factory for the production of Chatterbox.

...and also because of the important part it plays in effectively to found. (Editor: B. Kryozov).—The railway line to the famous 17,000 ft. mountain station from the coast has been a severe test for trains which must have time to make. Moreover it is making the railway *unprofitable*.—The railway figures are 1,400,000 arrivals to the mountain and 1,400,000 departures for the coast and back to the mountain station.

1. *Phragmites australis* (Cav.) Trin. ex Steud. (Common reed)

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

61. The sales at the factories in the Ganjam district showed an increase of nearly 12,000 maunds. This increase is made up of increases of 47,000 and 3,000 maunds in the quantities declared for Orissa and for consumption within the district of Ganjam, respectively, and decreases of 8,000 and 12,000 maunds in the quantities declared for Vizagapatam and the Central Provinces, respectively. The increase in the quantity declared for Orissa is reported to be the direct result of the extension of the East Coast Railway and the decrease in that declared for the Central Provinces is attributed to larger imports of Bombay salt by the Bengal Nagpur Ruc.

62. The sales at the Vizagapatam factories showed an increase of over 55,000 maunds which is made up of increases of 25,000, 6,000 and 1,000 maunds in the quantities declared for consumption within the districts of Vizagapatam, Godavari and Ganjam, respectively. The increase in the declarations for Vizagapatam is reported to be due to the low prices of exise salt and to the fact that the cartmen who were without work on account of the unfavourable season for agriculture were employed by the merchants to carry large quantities of salt to be added to the stocks already kept at the different centres in the interior.

63. The total sales at the Godavari factories showed an increase of more than 35,000 maunds which is reported to be due to the fall in the prices of the exise salt sold at the Penuguduru and Jagannaikpur factories.

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

65. The consumption in the rest of the Presidency with Mysore and Coorg and the Native States attached to it except Travancore and Cochin is worked out below:—

	1896-97.	1897-98.
L. MDS.	L. MDS.	L. MDS.
Total sales (excluding exports by sea) and imports in the whole Presidency	8,618,626	9,310,200
Maunds—		
Salt declared for consumption in the three Northern districts	1,411,968	1,477,211
Salt sent beyond the Presidency	628,913	662,602
Total	2,040,881	2,139,813
Balance	6,477,755	6,870,387

This gives a rate of consumption of 16.46 lb. per head of population according to the 1891 census against 15.60 lb. in the preceding year.

66. For reasons explained in paragraph 104 of the Salt Administration Report for 1889-90, it is impossible to distinguish the consumption of the West Coast districts from that of Mysore and Coorg. They must therefore be treated together. The rate of consumption for this group works out to 18.24 lb. per head against 16.74 lb. in 1891-97 and 12.66 lb. in 1895-96.

	L. MDS.	PERSONS.
Consumption in Mysore and Coorg and the two West Coast districts.	1,150,181	8,625,208
Quantity		
Population		

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

	Quantity.	Population.
L. MDS.	PERSONS.	
As in paragraph 65	6,477,755	41,385,502
Deficit	1,150,181	8,625,208
Balance	5,327,574	32,760,294

	Quantity.	Population.
L. MDS.	PERSONS.	
As in paragraph 67	1,459,168	25,533,197
Deficit for Southern, Bangalore, and Pudukkottai	75,000	1,368,478,256
Balance	1,384,168	24,164,717

	Quantity.	Population.
L. MDS.	PERSONS.	
Population		
12% increase of population at 10 per mille for 1871-82		311,432
12% increase of population at 10 per mille for 1882-93		253,216
12% increase of population at 10 per mille for 1893-94		256,185
12% increase of population at 10 per mille for 1894-95		259,050
12% increase of population at 10 per mille for 1895-96		261,915
12% increase of population at 10 per mille for 1896-97		264,780
12% increase of population at 10 per mille for 1897-98		267,645
Total		26,564,923

	Quantity in column 23 of statement on page 29.	Population.
L. MDS.	PERSONS.	
Chingelput and Madras	254,240	1,585,446
South Arcot	225,426	2,162,351
Tanjore	580,679	2,228,114
Madurai	196,109	2,638,404
Tinnevely	423,267	1,812,993
North Arcot	447,031	2,126,187
Salern	323,368	1,542,591
Coimbatore including the Nilgiris	401,311	2,104,356
Tiruchinopoly including Pudukkottai	520,447	1,745,818
Total	4,082,291	18,395,437
Deficit for Pudukkottai	54,642	273,066
Balance	4,027,649	18,122,371

Year.	Delhi and Amritsar.	Karnool.	Godavari.	North Arcot.	Salern.	Coimbatore.	Tiruchinopoly.
L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
1874-75	88,336	71,325	283,115	222,192	222,281	104,762	104,762
1875-76	132,135	105,150	281,237	222,204	227,353	112,806	112,806
1876-77	172,145	106,873	285,389	222,204	227,353	112,806	112,806
1877-78	170,991	104,131	283,105	221,915	222,115	113,758	113,758
1878-79	220,640	111,471	291,974	221,974	221,974	103,651	103,651
1879-80	265,736	117,653	293,308	224,115	224,115	224,115	224,115
1880-81	268,684	113,530	292,708	224,813	224,813	224,813	224,813
1881-82	275,584	110,425	292,384	224,504	224,504	224,504	224,504
1882-83	256,417	109,177	278,495	222,400	222,400	222,400	222,400
1883-84	250,660	116,574	280,182	222,675	222,675	222,675	222,675
1884-85	219,303	114,726	280,070	221,311	221,311	221,311	221,311
1885-86	151,181	123,693	279,556	220,041	220,041	220,041	220,041
1886-87	207,937	123,147	280,248	220,421	220,421	220,421	220,421
1887-88	187,229	126,831	280,616	220,553	220,553	220,553	220,553
1888-89	219,384	127,039	279,387	220,553	220,553	220,553	220,553
1889-90	218,488	124,325	278,042	220,553	220,553	220,553	220,553
1890-91	250,807	124,063	277,324	220,553	220,553	220,553	220,553
1891-92	291,181	127,804	280,434	220,410	220,410	220,410	220,410
1892-93	251,312	126,653	278,041	220,475	220,475	220,475	220,475
1893-94	219,689	116,372	250,750	210,350	210,350	210,350	210,350

* Revised figure.

67. Excluding the three Northern districts, the two West Coast districts, Mysore and Coorg and Travancore and Cochin, the rate of salt consumption for the rest of the Presidency, including Native States, was 17.57 lb. per head, against 17.12 lb. in 1896-97.

68. Deducting about 75,000 maunds for the consumption of the Native States of Sandar, Bangampalle and Pudukkottai, the rate for the rest of the Presidency was 17.62 lb. against 17.16 lb. in 1896-97. There was thus an increase of 0.46 lb. per head, not allowing for the natural increase of population. If an allowance of 10 per mille per annum is made for this in accordance with paragraph 84, Chapter II of the last Census report, Volume XIII, the rate of consumption amounted to 16.44 lb., against 16.17 lb. in the previous year.

69. 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 18.23 lb., against 17.93 lb. in 1896-97.

70. 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:—

Increase in the salt borne consignments to the inland districts.

71. It will be observed that there was an increase in 1897-98 in the rail-borne consignments to all the inland districts except Bellary, Anantapur and Trichinopoly.

Effect on the salt trade of the opening in March 1898 of the new section of the railway from Pakala to Dharmavaram.

72. The opening of the new section of the railway from Pakala to Dharmavaram has to a certain extent facilitated the transport of salt to the Ceded districts. From the figures furnished in the South Indian Railway statements, it is observed that in the year under report a large quantity of salt was sent from Nellore to stations on this line, but there was a decrease in the quantity declared for Anantapur by the same line as shown below owing chiefly to larger imports from the Madras Depot and Bombay:—

	1. MDS.
From Nellore to stations on the Pakala- (1896-97)	90,006
Dharmavaram line. (1897-98)	100,918
From Nellore to Anantapur through (1896-97)	47,790
Pakala-Dharmavaram line. (1897-98)	38,292

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

73. 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:—

	1896-97.	1897-98.
	1. MDS.	1. MDS.
From Kistna to Kistna district	7,093	8,983
Do. to Nellore "	5,967	4,926
Do. to Karnool "	42,531	49,696
Do. to Cuddapah "	792	...
Increase	7,512	...

There were no large variations in the quantities declared for the several districts from Kistna. The salt traffic returns show that this railway is not utilised to any large extent for the transport of Kistna salt beyond the limits of Karnool, where it comes into contact with salt coming from the Bombay Presidency and Coa-territory which enjoys favourable rates as pointed out in paragraph 38 above.

74. The figures furnished in the East Coast Railway salt traffic statements continue to show that this railway has 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 large quantity of salt from the Ganjam district to Orissa:—

	1. MDS.
From Ganjam to Orissa	378,144
" to Ganjam	1,368
" to Vizagapatnam	288
Vizagapatnam to Orissa	212
" to Ganjam	18
" to Vizagapatnam	47
" to Godavari	51
" to Southern Mahatta Railway	1
Godavari to Orissa	...
" to Godavari	8,986
" to Kistna	740
" to His Highness the Nizam's Guaranteed State Railway	11,798
Kistna to Godavari	1,132
" to Kistna	48
" to His Highness the Nizam's Guaranteed State Railway	986

There will no doubt be further developments to report next year.

75. There was a decrease in the consumption of salt in Pudukkottai. The declarations for this State from the Katturavadi, Adirampattam and Theethandathanam factories amounted to 51,430, 98 and 100 maunds, respectively, against 47,353 and 338 maunds, declared from the Katturavadi and Theethandathanam factories, respectively, in 1896-97, thus showing an aggregate decrease of 13,062 maunds.

76. As in previous years, only one-half of the deliveries at the Manapparai Railway station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevely districts has been assumed to have been for consumption in the Pudukkottai State. This amounted to 20,014 maunds. Adding this quantity to the factory declarations, the rate of consumption works out to 12.05 lb. against 14.66 lb. in 1896-97. In 1895-96 it was 17.76 lb. This steady decrease in consumption was brought to the notice of the Political Agent for Pudukkottai, with instructions to carefully investigate the causes, and, from his report which has since been received and which will be submitted to Government separately, it is observed that the decrease is only apparent and that, although accurate statistics cannot be furnished, salt is taken to the State by other routes and from other stations than those taken into account in the above calculations. He also says that the preventive force employed in the State for the suppression of the manufacture of earth-salt has been doing very good work and that there is no reason to apprehend that any appreciable quantity of illicit salt is made in the State.

CHAPTER VIII.—REVENUE AND EXPENDITURE.

77. The total receipts of salt revenue under all heads amounted to Rs. 1,72,74,768 as detailed below:—

Sub-Divisions. &c.	RECEIPTS FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.		To the French Government.					
	Duty.	Cost price.	Cost price.	Cost price.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chikmagalur	14,39,899	1,36,511	..	7,695	54	19,54,329	17,023	36,55,864
Cocanada	850	39	191	2,941	753	9,70,878	2,382	9,77,874
Masulipatam	1,39,815	11,336	..	728	..	1,41,263	2,297	1,43,823
Nellore	3,00,782	27,331	..	1,977	..	18,06,167	775	24,96,328
Chingleput	3,49,119	3,14,960	5,737	1,810	4,700	39,12,065	26,529	43,99,350
Cuddalore	..	..	..	611	2	7,06,970	1,408	7,08,889
Bellary	..	..	..	..	..	..	116	115
Arcot	..	..	..	..	..	..	595	595
Nagapatam	1,55,635	11,291	1,727	2,370	1	11,91,842	12,366	13,76,132
Tinnevely	..	75	..	3,784	40	39,15,708	12,278	39,31,886
Trichinopoly	..	..	..	..	..	..	4,816	4,816
Calicut	..	..	330	1,08,535	4,821	..	1,737	1,15,412
Madras Town Circle	..	..	..	..	..	..	4	4
Commissioner	..	..	..	..	..	..	1	1
Deputy Commissioners	..	..	..	..	..	..	..	..
Total { 1897-98	37,69,825	3,42,193	7,854	1,39,472	10,380	1,39,23,067	82,134	1,72,74,768
{ 1896-97	21,43,611	2,10,243	6,707	1,28,148	11,717	1,11,78,355	1,39,565	1,35,10,398

Increase in the total receipts.		Rs.
(1) Duty on Government and Excise salt sold for home and inland consumption	16,262,214	3,74,303
(2) Cost price of Government salt sold for home and inland consumption	1,31,960	1,31,960
(3) Value of salt sold to French Government	1,177	1,177
(4) Value of salt sold for fish-curing	9,423	9,423
Total increase	6,10,934	6,10,934
Decrease in—		Rs.
(1) Customs duty	1,227	1,227
(2) Miscellaneous receipts	61,244	61,244
Total decrease	62,471	62,471
Net increase	4,51,163	4,51,163

78. Compared with the receipts of 1896-97 there was a net increase of Rs. 4,56,463 or 2.73 per cent. There was an increase under all heads except Customs duty and Miscellaneous receipts as noted in the margin. The increase under Cost price of Government salt sold for home and inland consumption was chiefly in the Chikmagalur and Chingleput Sub-Divisions and was due, in the case of the former Sub-Division, to the sale of the monopoly rate of the salt taken over by Government from the Calingapatam

licensees who reverted to the monopoly system, and, in the case of the latter, to the large increase in the sales of Government salt at the Madras depot. The increase under Receipts for salt sold to the French Government was due to a portion of the value of the salt issued in 1896-97 having been realized during the year under report. The increase under Fish-curing was chiefly in the Calicut Sub-Division and was due to the expansion of operations in the yards—*vide* paragraph 124 *infra*. The increase in the Duty on Government and Excise salt sold for home and inland consumption was due to increased sales, chiefly in the Chicacole, Cocanada, Nellore and Chingleput Sub-Divisions, and would have been even greater had it not been for the fact that, in consequence of the low price of Government paper, the proportion of credit sales to total sales in the second half of 1897-98 was so high as 72 per cent. against 59 per cent. in the corresponding period of the previous year. The decrease under Miscellaneous receipts was due chiefly to a fall in the cess collections and to the small number of saltpetre licenses issued in the Trichinopoly Sub-Division.

79. 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.
	1. MDS.	RS.	RS.	1. MDS.	RS.
Total value of salt sold	1,841,018	46,02,545	3,42,196	5,378,678	1,34,40,695
Deduct—Value of salt issued during the year on credit for payment of duty	1,100,108	27,50,270		4,070,509	1,01,75,522
Balance, Cash Sales	740,910	18,52,275	3,42,196	1,308,169	32,71,173
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year *	312,900	8,57,250		4,288,757	1,07,21,804
Total Collections	1,053,810	27,09,525	3,42,196	5,597,926	1,39,93,057

* 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 1898 is due to certain adjustments found necessary since the despatch of that statement.

† Includes Rs. 1,20,572 and Rs. 7,884 being the sale proceeds of salt sold for Fish-curing and to the French Government, respectively.

80. Of the total receipts, Rs. 56,08,100 † were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,15,79,114 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.
		1. MDS.	RS.
Chicacole	Government	192,905	4,97,458
	Excise	268,359	6,65,397
Cocanada	Government	394,530	9,90,349
	Excise	58,224	2,33,065
Masilipatam	Government	128,940	3,09,872
	Excise	328,600	8,24,725
Nellore	Government	481,563	11,53,746
	Excise	475,163	11,90,412
Chingleput	Government	1,000,433	26,51,975
	Excise		
Madallore	Government	265,378	6,64,412
	Excise	1,180	2,950
Neempatam	Government	423,224	10,65,500
	Excise	852	2,130
Tinnevely	Government	1,072,752	28,51,880
	Excise		
Total		5,179,317	1,29,26,750

Of the above sum Rs. 69,21,867 was collected within the year and Rs. 69,03,525 was outstanding at its close; Rs. 46,57,277 was realized on account of salt issued in the preceding year.

Increase in credit transactions.

* 1897-98	5,110,317
1896-97	2,637,487
Increase	2,472,830

Revenue of 1897-98 compared with that of the previous years.

Average of five years	1,74,91,012
1896-97	1,78,45,130
1895-96	1,97,65,457
1894-95	1,68,16,305
1893-94	1,72,71,738

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

81. Credit transactions showed a considerable increase * in all the Sub-Divisions except Masilipatam, where they were stationary, owing to the low price of Government paper, coupled with the wider publication of the rules.

82. The figures in the margin show the salt revenue of the Madras Presidency for 1897-98 as compared with that of the eight preceding years.

83. Adding the duty levied in Bombay on salt imported into this Presidency and deducting the duty collected here on salt exported 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	1,46,32,142	12,47,193			1,58,79,335		1,58,79,335
1879-80	1,57,33,396	9,64,419			1,67,27,835	42,125	1,66,85,710
1880-81	1,56,42,359	12,94,115	30,883		1,69,68,364	55,365	1,69,12,999
1881-82	1,47,29,105	12,10,537	84,680		1,60,24,322	4,175	1,60,20,147
1882-83	1,39,35,525	14,18,376	85,060		1,54,06,961	1,508	1,54,05,453
1883-84	1,38,55,159	15,35,039	14,940		1,54,05,141	50,162	1,53,54,979
1884-85	1,37,88,763	16,92,378	58,134		1,55,39,275	264	1,55,39,011
1885-86	1,44,82,272	17,49,022	30,650	12	1,62,71,956	1,183	1,62,70,773
1886-87	1,37,59,758	21,21,974	76,408	40	1,59,58,180	270	1,59,57,910
1887-88	1,40,84,378	21,47,310	1,01,136	20	1,63,33,834	80	1,63,33,754
1888-89	1,61,75,022	26,99,856	80,885		1,89,75,763	1,10,475	1,88,65,288
1889-90	1,73,66,525	29,61,845	85,820		2,04,14,190	2,02,692	2,02,11,498
1890-91	1,91,95,523	30,73,863	84,085	17	2,23,63,688	1,02,015	2,22,61,673
1891-92	1,76,51,500	33,62,760	69,242		2,11,23,502	22,955	2,08,90,547
1892-93	1,60,54,837	41,52,125			2,02,06,962	(a) 8,43,557	1,93,63,405
1893-94	1,62,31,365	25,17,422			1,87,48,787	(a) 11,18,100	1,76,30,687
1894-95	1,78,48,150	28,92,017		10	2,07,40,167	(a) 8,70,235	1,98,69,932
1895-96	1,67,00,157	31,88,542			2,00,00,000	(a) 7,35,315	1,92,64,685
1896-97	1,68,10,405	28,20,405			1,96,30,810	(a) 2,57,200	1,93,73,610
1897-98	1,72,71,738	31,30,355			2,04,02,093	(a) 11,55,410	1,92,46,683

(a) This represents the duty on the salt declared for Orissa, and has been included in the revenue of that province for the purpose of ascertaining the proportion of charges to the receipts thereof in the report for the year.

(b) Represents duty on the salt declared for Orissa.

84. Including the abkari charges, the total charges of the Presidency amounted to Rs. 28,00,051 † as compared with Rs. 28,58,780 † in 1896-97. Details according to Sub-Divisions are given in Appendix K. Of that sum, Rs. 22,748 and Rs. 3,04,039 were severally the charges incurred by Government on account of Excise licensees' works and salt purchase and freight. Setting these, which are items exclusively relating to salt, aside, the net charges debitable to the combined Salt and Abkari Department amount to Rs. 24,73,264. Two-fifths of this, or Rs. 9,89,306, is the expenditure debitable to Excise as ordered in the Government of India letter communicated with G.O. No. 800, Financial, dated

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

‡ Excluding the Orissa charges.

27th September 1897. Deducting this and adding the items above set aside, the net charges debitible exclusively to Salt amounted to Rs. 18,10,745. As, however, it would not be correct to make the foregoing apportionment in the case of each individual head of expenditure, some of them relating wholly to Salt and some wholly to Abkari, details of the Salt charges have not been separately given. Particulars of the combined charges are accordingly given in the following table with corresponding figures for 1896-97:—

Items.	1896-97.	1897-98.
Rs.	Rs.	Rs.
<i>Establishments.</i>		
Permanent	17,58,784	18,64,361
Temporary	53,696	47,850
Deduct	931	763
Assistants to Chemical Examiner	1,415	1,332
<i>Allowances.</i>		
Travelling allowance	1,22,039	1,34,241
House-rent allowance of Assistant Commissioners and Inspectors	4,942	5,317
<i>Supplies and Services and Contingencies.</i>		
Rewards	1,09,188	93,906
Charges for conveying salt to French Settlements and to Fish-curing yards	46,116	46,561
Purchase, repair and carriage of tents	19,146	18,283
Works for revenue and general purposes	67,936	87,777
Postal charges	30,323	31,567
Telegram charges	1,735	2,674
Carriage of stationery and records	11,114	11,530
Office expenses and miscellaneous	1,15,194	1,27,246
<i>Salt Purchase and Freight.</i>		
Purchase of salt (manufacturers' share)	3,03,035	2,18,624
Conveying and storing salt	1,22,343	49,961
Purchase of salt-weighting machines	8,563	597
Works for manufacture and storage of salt—Government	39,935	28,619
Works executed by Government on behalf of Excise licensees	39,338	22,748
Sundry miscellaneous charges	2,967	6,848
Total	28,63,784	28,90,951
Decrease	63,738	

86. Compared with 1896-97 the cost of the department showed a decrease of Rs. 63,738. The increase under Permanent establishments 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 an additional Assistant Commissioner and the necessary subordinate establishments for the newly-formed Cuddalore Sub-Division, the charges of the Chattrapur Assistant Commissioner and his office not having been debited to this Presidency, and to the additional expenditure caused by the grant of famine batta by the appointment of a special officer for the compilation of the Salt, Excise and Departmental manuals and by the deputation of officers to the Distillery School. The fall in the cost of temporary establishments was chiefly in the Chingleput Sub-Division and in the factory Sub-Divisions in the south of the Presidency where, owing either to

adverse season or to the absence of manufacture, the number of temporary hands entertained was small. The other heads under which there are variations calling for remark are those noted in the margin*. The increase under Travelling allowance was partly due to the increased establishment and partly to increased libération. The large decrease under Rewards was due to a decline in the number of cases reported and to a reduction in the amounts granted in some Sub-Divisions. The increase under Works for revenue and general purposes is due to the execution of works which, owing to the restriction of expenditure in 1895-97, had to be postponed to the year under report and to the purchase of two corrugated iron sheds for the storage of ganja at Kaaryambadi and Daggupudi. The increase under Postal and telegraph charges is not explained in the reports submitted to the Board and is being enquired into. The decrease under Purchase of Salt and Conveying and storing charges is due to the absence of manufacture in seven of the Government factories and to the low outturn at those of the Eanore and Vayalur Circles. Fewer weighing machines were ordered, all the factories being supplied, and hence the decrease under that head. The decrease under Works for manufacture and storage of salt was in the Chingleput Sub-Division where savings were effected under the head of channel clearing as there was only a small quantity of salt manufactured on behalf of Government. The decrease under Works executed on behalf of excise licensees occurred in the Maalipattam, Nellore, Chingleput and Negapatnam Sub-Divisions. In Chingleput, it was due to the absence of manufacture in the Vadamanjeri, Corvolong and Cheyur factories, while in the other Sub-Divisions during the year under report there was no such special expenditure as was incurred in them in 1896-97 on account of the marginally-noted works. The increase under the last item (Sundry miscellaneous charges) was chiefly in the Chingleput Sub-Division and was due to the employment of a contractor for the supply of labour at the Madras Depot at the time of sales. Recoveries were made by levy of a charge of 4 pies a bag from the merchants and have been credited under miscellaneous receipts.

87. The total expenditure on works amounted to Rs. 1,39,444 against Rs. 1,47,299 in the previous year. The former figure includes Rs. 22,748 and the latter Rs. 39,338 (debitable to "Provincial") expended on works executed by the department on behalf of Excise licensees which will be recovered from taunt in the shape of cess.

87. 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.	Rs.	Rs.
1878-79	12,431	37,509	50,940	1895-96	77,312	13,691	91,003
1879-80	29,290	43,727	73,017	1896-97	39,712	12,854	52,566
1880-81	37,031	59,033	96,064	1897-98	1,02,799	1,40,102	2,42,901
1881-82	58,195	34,090	92,285	1898-99	1,04,795	1,72,129	2,76,924
1882-83	66,324	52,335	1,18,659	1899-00	1,52,490	1,51,319	3,03,809
1883-84	1,05,736	28,724	1,34,460	1900-01	2,05,234	1,19,474	3,24,708
1884-85	67,381	33,241	1,00,622	1901-02	1,23,801	1,23,569	2,47,370
1885-86	55,439	19,323	74,762	1902-03	1,00,323	80,328	1,80,651
1886-87	55,090	15,081	70,171	1903-04	72,993	74,500	1,47,493
1887-88	52,853	15,673	68,526	1904-05	91,149	48,364	1,39,513

Details of expenditure on works.

88. The expenditure in each Sub-Division on each class of works is shown in Appendix E. An abstract is subjoined:—

Classification.	Man works.	Repairs.	Total.
Rs. A. P.	Rs. A. P.	Rs. A. P.	
I.—Works for revenue and general purposes—			
A.—Boats, including compensation for land.	456 12 2	5,105 9 2	5,561 11 4
B.—Other works—			
Compensation	861 5 6	.. .. .	861 5 6
Protective works, such as bridges, &c. .. .	2,745 0 10	18,500 6 4	21,245 6 14
Offices and lines	15,832 9 11	20,400 1 10	36,232 11 0
Boats	1,324 7 10	2,835 3 8	4,159 10 8
Office works for public convenience .. .. .	.. .. .	17 1 2	17 1 2
Sundry works	7,553 0 3	2,315 7 0	9,868 7 3
Total, Office works	29,226 7 3	21,663 9 6	50,889 6 9
Total, Works for revenue and general purposes ..	36,299 3 11	27,853 10 8	64,152 14 0
II.—Works for manufacture and storage of salt—			
Compensation for land	909 0 5	.. .. .	909 0 5
Irrigation channels (brine supply) including opening of bars	63 8 3	12,686 9 10	12,750 7 13
Platforms and drying grounds	1327 12 6	5,035 14 4	6,362 17 0
Protective works	413 10 1	3,362 16 10	3,775 16 11
Sheds and gollahs	771 7 10	3,163 11 1	3,934 8 11
Sundry works	53 12 6	82 5 4	135 18 0
Total, Works for manufacture and storage of salt ..	2,556 0 4	24,349 0 1	26,905 4 5
III.—Works executed on behalf of British Government—			
(a) Works for general purposes .. .. .	.. .. .	2,361 0 2	2,361 0 2
(b) Works for manufacture and storage of salt .. ..	.. .. .	9,525 4 6	9,525 4 6
Total, (a) and (b) .. .. .	.. .. .	11,886 4 8	11,886 4 8
Grand Total	38,855 10 3	39,239 14 9	78,094 15 2

89. The proportion borne by the charges of the department to its receipts, and the net revenue realized during the year, as compared with the results obtained in the preceding ten years, are given below. The receipts are derived at for the purpose of this statement in the manner indicated in paragraph 85 and the charges are calculated as in paragraph 84. The alteration in the proportion of salt to abkari charges makes the results somewhat misleading, and the variations in the extent of credit transactions increase the difficulty of comparison.

Year.	Rate of duty.	Receipts.	Charges.	Percentage of charges to receipts.	Net revenue.
Rs.		Rs.	Rs.		Rs.
1887-88	Rs. 2 to 18th January, after wards Rs. 2-8-0.	1,03,12,750	12,40,707	12.00	1,5,72,043
1888-89		1,38,84,811	12,68,255	9.13	1,7,16,556
1889-90		2,02,11,298	14,91,514	7.38	1,8,70,784
1890-91		2,14,73,431	15,81,573	7.33	1,9,91,858
1891-92		1,99,76,169	17,74,114	8.88	1,8,02,055
1892-93		1,85,03,410	17,69,683	9.56	1,6,33,727
1893-94		1,76,62,670	18,68,638	10.58	1,5,74,032
1894-95		1,57,77,672	20,00,477	12.70	1,3,77,195
1895-96		2,29,17,151	21,51,724	9.38	2,07,65,427
1896-97		1,12,00,746	21,57,376	19.26	9,03,370
1897-98		1,03,60,693	15,10,745	14.58	1,7,14,948

Revenue and manufacturing receipts and charges separated.

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

	Receipts.	Charges.	Percentage of charges to receipts.
Rs.	Rs.	Rs.	
Revenue	1,67,16,705	14,83,958	8.88
Manufacture	3,56,968	3,26,757	91.77
Total	1,70,73,673	18,10,715	10.61

* Includes the duty on the salt sold and imported + Rs. 5,723, being the collections under "Fines," "Perforations" and "Salt-petre rules."

91. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions in 1897-98. In spite of the savings effected in channel clearing, it was abnormally high in the factories of the Ennore and Vayalar Circles, in consequence of the small output. The same cause made it higher than usual at Adirampattam. The general average at the other factories was 2 annas.

[illegible]

(a) **Clarity** purchased from the Excess Licenses who reverted to the majority owner.

[illegible]

CHAPTER IX.—QUALITY OF SALT.

92. Salt samples were selected for analysis as usual and analysed by the Chemical Examiner. The results obtained are tabulated in Appendix M. The length of the enclosure has been somewhat reduced, as the Board has thought it sufficient to give the figures for five years with those for 1876 where available. A second set of samples was also taken and preserved in tins instead of in baskets as usual, with a view to testing whether, as the Board supposed, the method generally pursued of taking them in baskets aided the salt in throwing off part of its impurities before analysis. The results tended to confirm this opinion, as will be seen from the manuscript statement enclosed. The Board does not, however, propose to introduce the system generally, as that course would be liable to detract from the value of the figures for comparative purposes.

93. The quality of the Government salt produced continued much as before, 95.1 being the general average percentage of sodium chloride. This was exceeded at Calingapatam, Balacheruvu, Polavaram, Pandraka, Pulidiwak, Attiput, Vallur and Lakshmi Pans. Chinna Ganjam produced the worst salt chemically, though by no means the least saleable. The percentage of magnesium chloride was highest at Chinna Ganjam and the Tuticorin factories and that of magnesium sulphate at Chinna Ganjam and Vayalur. Ganjam and Vallur showed the highest percentages of calcium salts and Polavaram and Kattumavadi of dirt.

94. The Excise salt showed a lower general average percentage of sodium chloride, though at fifteen factories it was 95 per cent. and over. Negapatam, Neidavasal, Arumuganeri, Pakala and Krishnapatnam, where the percentages ranged from 91.8 to 92.9, are responsible for the low general average. Twenty-one factories showed 2.5 per cent. or more of magnesium chloride. Neidavasal returning as much as 4.5. The quality of the salt produced at this factory has been growing steadily worse for the past four years, a matter which needs the local officers' attention. Negapatam and Arumuganeri each showed 2 per cent. of magnesium sulphates, while Mutturagunadapatnam, Kuttanguli and Manginapudi showed from 2.4 to 2.6 per cent. of calcium salts. Calingapatam and Manginapudi afforded the highest percentages of dirt, the Calingapatam excise salt being in this respect in strong contrast with that manufactured on behalf of Government.

95. Six samples of Bombay salt imported into the West Coast districts were analysed during the year with the results shown in the sub-joined table. For comparison, the results of the analysis of samples from the factories of the Vayalur and Ennore Circles, with which the 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 percentages of sodium and magnesium chlorides are concerned. 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.
		In-organic.	Organic.					
Bombay salt—Udipi Circle	1876	0.780	0.120	94.937	1.980	..	1.120	1.093
	1877	0.740	0.320	91.393	0.724	..	0.168	1.338
	1878	0.354	0.110	98.460	2.525	..	0.102	2.187
	1879	1.700	0.340	91.024	2.878	..	1.325	1.579
	1880	0.740	0.120	95.218	1.160	..	0.354	1.338
	1881	0.190	0.050	95.911	1.785	..	0.324	0.729
Salt manufactured in the factories of the Vayalur and Ennore Circles.								
Kattur	1876	0.257	0.560	94.592	2.431	..	0.326	1.275
Vayalur	1876	0.292	0.340	94.678	2.329	..	1.578	1.196
Pulidiwak	1876	0.558	0.027	96.718	1.751	0.085	0.413	1.272
Attiput	1876	0.403	0.650	95.743	1.621	..	0.471	1.265
Vallur	1876	0.660	0.007	96.312	0.637	0.209	0.314	1.385

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

96. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1897 in each of the circles of the Presidency. Excluding unsuccessful searches, 17,700 cases affecting 9,449 persons were dealt with by the officers of the department, of which 16,731 cases affecting 9,380 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 1897 as compared with 1896.		Percentage of increase or decrease in columns 2 and 9.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11
Chittoor	1897 ..	353	10	3,419	2,025	3,775	2,040	— 438	+ 367	— 18.8	+ 21.9
	1896 ..	689	16	3,694	1,657	4,383	1,673				
Cocanada	1897 ..	27	1	516	300	543	300	— 296	— 205	— 27.5	— 40.5
	1896 ..	27	1	732	504	749	505				
Masulipatam	1897 ..	6	4	443	255	454	262	+ 171	+ 102	+ 60.4	+ 53.4
	1896 ..	1	2	252	193	253	191				
Nellore	1897 ..	315	3	295	45	613	47	+ 133	— 70	+ 42.5	— 59.8
	1896 ..	0	4	424	113	439	117				
Chitlaguput	1897 ..	6	3	859	616	967	616	+ 172	+ 118	+ 21.6	+ 23.3
	1896 ..	51	3	714	495	765	498				
Bellary	1897 ..	1	5	71	71	75	63	+ 15	+ 19	+ 25	+ 29.6
	1896 ..	..	..	60	64	60	64				
Arant	1897 ..	38	1	1,586	333	1,624	934	+ 330	— 32	+ 31.4	— 3.5
	1896 ..	12	2	1,223	964	1,235	900				
Negapatam	1897 ..	23	12	2,776	1,457	2,859	1,469	— 1,553	— 2,109	— 39.3	— 58.9
	1896 ..	153	56	1,514	3,522	4,712	3,578				
Tinnevely	1897 ..	19	9	1,163	664	1,182	593	— 409	+ 10	— 25.7	+ 1.7
	1896 ..	133	17	1,458	566	1,591	583				
Trichinopoly	1897 ..	16	12	2,300	1,642	2,316	1,654	— 365	— 602	— 26.9	— 26.6
	1896 ..	116	51	3,031	2,192	3,170	2,256				
Calicut	1897 ..	96	5	3,176	1,409	3,272	1,405	+ 468	— 377	+ 16.6	— 21.1
	1896 ..	24	4	2,780	1,778	2,804	1,782				
Madras Town	1897 ..	..	..	21	15	21	16	+ 19	— 1	+ 950.0	— 6.2
	1896 ..	..	..	2	16	2	16				
Total	1897 ..	569	69	16,731	9,380	17,700	9,449	— 2,514	— 2,760	— 12.4	— 22.7
	1896 ..	1,257	168	18,957	12,961	20,214	12,229				

* Revised figure.

97. Taking the Presidency as a whole, there was a decrease in the number of both cases and persons dealt with, the percentage of decrease being 12.4 in the first and 22.7 in the second. The number of persons sent for trial fell in consequence from 9,634 to 7,211. Over 60 per cent. of the latter figure was contributed by the following nine circles:—

	1896.	1897.
	PERSONS.	PERSONS.
Merkanam	368	454
Tindivanam	385	422
Tirakkóyilur	367	371
Villupuram	319	333
Cuddalore	922	583
Vattanam	346	455
North Trichinopoly	699	633
Tanjore	614	557
Tellicherry	895	550
Total	4,915	4,358

The extraordinary persistence of salt crime in a few circles in the Central and Southern Divisions as compared with other areas which formerly had quite as bad a reputation, formed the subject of a close investigation on the part of the Deputy

Commissioners with a view to finding whether there were any special reasons which led to the inhabitants of these areas behaving differently from their fellow-subjects elsewhere. The chief causes were ascertained to be the light sentences imposed by the magistracy, the action of the departmental officers in substituting detection on house search for prevention in the swamps and the inadequacy of the preventive force in some parts. Instructions have accordingly been issued to Deputy and Assistant Commissioners to constantly impress on their subordinates the fact that what the Board desires is the prevention, and not the punishment of crime; lists of villages which have the names of more than a hundred offenders against the Salt laws recorded against them in the departmental registers have been prepared and forwarded to the District Magistrates concerned and Government has drawn their attention to the importance of inflicting really deterrent punishments on offenders from these villages; and the preventive force in dangerous localities has been strengthened by the entertainment of additional establishments and re-distribution of the existing strength. The effect of these measures is already beginning to be seen in a decrease in crime, this being more especially marked in the areas where the magistracy has seconded the efforts of the department in earnest and inflicted fines that are really deterrent.

The variations in individual Sub-Divisions will now be briefly dealt with. The decrease in Chicacole is due to no notice having been taken of petty cases in view of the prevailing scarcity and to greater attention having been paid to arrests in the open than to detection on house search. The increase in the number of persons in spite of a decrease in cases was due to the arrest of a gang of thieves who were found removing salt from the swamps adjoining the Surla factory. The decrease in the Cocanada Sub-Division is attributed to the deterrent punishments inflicted by the magistracy in the preceding year, to special guards having been posted on the swamps during the hot weather and to the very heavy rains in the latter part of the year, which, to a certain extent, prevented the formation of salt. The increase in Masulipatam was due to agricultural distress and to the large formation of spontaneous salt in the Kona swamps of the Manginapudi Circle. Exclusive of the 815 cases pending at the beginning of 1897, there was a decrease in the Nellore Sub-Division which is attributed to the swamps of the Pakala and Krishnapatnam Circles having been flooded by the tidal water from the Buckingham canal and from the breaches in the Dyke's bund respectively, and also to the deterrent punishments inflicted by the magistracy. In the Chingleput Sub-Division the increase occurred principally in the Merkanam Circle and is attributed to the large formations of spontaneous salt in the Channampet and Cheyur swamps and to the low fines imposed by Sub-Magistrates. The increase in the Arcot Sub-Division was chiefly in the Tindivanam and Tirukkóyilúr Circles and is attributed to the efficient patrolling of the saline soils, a matter which had been neglected. The large decrease in the Negapatam Sub-Division was due chiefly to the deterrent punishments inflicted by the magistracy in the Kattumavadi and Adirampatnam Circles. In the Tinnevely Sub-Division the decrease occurred principally in the Vattanam and Morekolam Circles and is attributed to the deterrent punishments inflicted. The decrease in the Trichinopoly Sub-Division was in the Trichinopoly and Madura districts and is attributed to the heavy rains in the months of December 1896 and February 1897. In the Calicut Sub-Division, the increase in the number of cases occurred chiefly in the Tellicherry and Ponnani Circles which together contribute the bulk of the salt crime in the Sub-Division and is stated to be due to the better supervision of saline soils and to stricter preventive measures as well as to the mistaken kindness of some Sub-Magistrates who shrink from making their punishments deterrent.

98. 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 1897) were disposed of.

Year.	Disposal by the Officers of the Department.														Total cases and persons dealt with, including undetected scrapings of salt, earth registered from 1st October 1896 and shown written off.	Balance remaining for disposal at the end of the year.	Cases.	Persons.	
	Released by Department.																		
	I.		II.		III.		IV.		Total.		Sent for trial.		Total disposed of.						
	Pending at the beginning of the year and reported during the year.	Indian persons, including women and children.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.	For passing sentence on persons convicted of offence against the revenue laws, and on persons convicted of offence against the revenue laws.		
1897	17,730	355	453	3,040	1,051	74	53	75	31	3,050	9,581	7,189	7,211	9,250	9,250	18,300	5,303	1,600	149
1896	20,214	581	610	1,521	1,261	27	21	152	111	2,477	2,435	9,001	9,031	12,052	12,180	15,240	12,156	568	49

* Includes 16 cases and 17 persons written off. * Includes 57 cases and 49 persons written off. * Includes 1 case with 1 person written off.

* Includes 16 cases and 17 persons written off.

* Includes 57 cases and 49 persons written off.

* Includes 1 case with 1 person written off.

99. *Departmental releases under Head I (the persons concerned being infirm persons, pregnant women, and children).*—The total number of persons released under this head was 353 against 530 in the previous year. The increase occurred chiefly in the Chicacole Sub-Division and is attributed to leniency in dealing with offenders on account of food scarcity.

100. *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 releases under this head (1,051) show a considerable falling off, the proportion of such offenders to the total number under disposal being 11.1 against 15.0 per cent. in the preceding year. The decrease occurred chiefly in the Negapatnam and Trichinopoly Sub-Divisions and is ascribed to the decrease in the total number of cases reported and to the exercise of discretionary powers in releasing persons under this head.

101. *Releases under Head III (on proof of ignorance or inadvertence).*—The total number of releases under this head was 86 against 24 in the previous year, the increase being chiefly in the Manginapudi, Védaranniyam and Morekolam Circles. Twenty-six persons were released under this head in the Manginapudi Circle on the ground that conclusive proof of guilty knowledge on the part of the accused, which the Magistrate insisted on, was not forthcoming; eleven persons in Védaranniyam on the ground that the fish found in the possession of the accused had been dried on saline soil and not cured with salt-earth and eleven in Morekolam on the ground that the brine found in possession of the accused was very weak.

102. *Releases under Head IV (want of proof).*—There is a decrease under this head, the number being 91 against 111 in the previous year.

103. 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 officers concerned have been suitably dealt with:—

Year.	By department.	By police.	By village magistrates.	Total.	Percentage to total number of cases disposed of.
1897	8			8	.08
1898	10			10	.08

104. Of the total number of cases under disposal, 7,180 or 40.5 per cent. were sent for trial by Inspectors during the year, against 9,604 or 47.5 per cent. in 1896. The number of cases pending before the officers of the department on 31st December 1897 was 1,500 or 8.1 per cent. of the total number, against 968 or 4.7 per cent. on the corresponding date in 1896, but, excluding undetected scrapings, the number of persons awaiting enquiry was only 140 against 69 in the previous year. Considering the decrease in the number of cases dealt with, this proportion can hardly be regarded as satisfactory.

105. Of the 140 persons whose cases were pending, the cases of 92 had been pending for less than one month, those of 21 for more than one month but less than three months, and those of 27 for more than three months. The general average duration was 5.6 days against 4.5 in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

	DAYS.
Krishnapatnam	15.38
Kavali	18.0
Hosur	24.7
Siddhavattam	76.0
Kayalpatnam	39.0
Mangalore	17.0
Calicut	18.05

The Kayalpatnam figure is exceptional as there were only two cases for enquiry and there was much difficulty experienced in securing the attendance of the accused in one of them. The Mangalore Inspector has the excuse of a heavy circle and of the want for some time of an empowered assistant. In Siddhavattam there were several changes of Inspectors. No excuse is put forward for the high averages in the other Circles; they seem to be due either to the want of energy of the officers in charge or to failure to arrange their tours properly. The attention of the Deputy Commissioners has been drawn to the matter.

106. 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.	1896.		1897.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	2,477	12.8	2,050	12.7
Sent for trial	9,604	49.9	7,180	44.8
Undetected cases and scrapings written off.	7,155	37.3	6,970	43.0
Total	19,236	100.0	16,200	100.0

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

Year.	Possession of										Offences relating to saltpetre.			XIII. Other offences against the salt laws.	Total.
	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).	III. Salt illicitly removed from a factory.	IV. Salt illicitly imported by land.	V. Salt illicitly imported by sea.	VI. Illicitly manufactured salt.	VII. Spontaneous or swamp salt.	VIII. Earth-salt.	IX. Contraband salt-earth.	X. Relating to edible salt.	XI. Relating to saltpetre (bricks).	XII. Other offences.			
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.	
1897	49	2,222	23	119	4	12	366	2,675	2,883	25	1		46	9,250	
1898	17	3,271	22	115	3	1	468	4,516	3,486	71		7	84	12,084	

It will be seen that the bulk of the cases relate to the possession of earth-salt and contraband salt-earth and that the fall in detection in the year was chiefly under the former of these heads. 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 head VII—Spontaneous or swamp salt—occurred chiefly in the Chicacole Sub-Division.

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

Disposal of cases by Magistrate.

Year.	Pending trial on 1st January 1897 and sent up for trial up to 31st December 1897.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1897.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
1897	7,403	7,435	6,806	6,822	50	61	536	* 541
1896	10,279	10,412	10,056	10,089	61	66	223	† 224

* Excludes 11 cases with 11 persons written off.

† Excludes 39 cases with 39 persons written off.

109. The percentage of acquittals to the total number of cases that came before the Magistracy was 67 against 58 in the preceding year. The percentage of convictions was 91.9 against 96.8 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:—

Years.	Years.
1888-89	1893
1889-90	1894
1890-91	1895
1891-92	1896
1892-93	1897
0.6	1.0
0.6	0.8
0.6	1.0
0.8	0.6
1.2	0.7

Pendency of cases before
Magistrates.

110. The total number of cases pending before the Magistracy at the end of 1897 was 536, against 223 in the preceding year, but the bulk of these cases were sent for trial in December.

Rewards.

111. The amount granted as rewards in the Presidency, as a whole, was Rupees 16,529-13-5 against Rs. 23,659-13-7 in 1896. The decrease is due to the decrease in detection and to a diminution in some circles in the scale of rewards granted.

Assault on officers.		1896.	1897.
Sub-Division—			
Chicacole	..	2	1
Oceanada	..	..	..
Maulipatam	..	..	..
Nelore	..	..	..
Chingaput	..	2	..
Hollary	..	..	1
Arant	..	2	2
Negapatam	..	2	1
Tinnevely	..	..	..
Trichinopoly	..	1	1
Colicut	..	..	2
Total	..	9	8

Contraband articles dealt
with.

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

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Salt-petre.	Brine.
1897	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
1896	11 15 3	243 2 33	426 5 28	2,228 0 26	120 28 52	577 9 74
	7 21 13	104 37 56	688 39 73	2,295 14 71	19 20 37	277 32 17

There is a slight decrease under the heads Earth-salt and Salt-earth and an increase under Spontaneous salt and Saltpetre as compared with the year 1896. This fact coupled with the fall in the number of cases reported tends to show that trivial cases were not reported for the sole sake of swelling the record.

Salt preventive operations
in the Pudukkottai State

114. The results of the operations of the salt preventive force in the Pudukkottai State are embodied in the following statement:—

DISPOSAL BY DEPARTMENTAL OFFICERS.										DISPOSAL BY THE MAGISTRACY.				AVERAGE DURATION OF CASES REPORTED ON.		FINES IMPROVED.					
Released by department after warning.				Sent for trial.				Total disposed of.				Pending on 1st January 1897 and sent up for trial up to 31st December 1897.		Balance.		Number of days of cases (including) of each case.		Average total amount per head.			
Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Per-sons.	Cases.	Per-sons.	Per-sons.	Cases.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
897.. { 376 .. { 381 31 35 340 345 { 345 389 1 1 341 245 317 324 1 2 23 23 271 7 419 5 0 1 12 8	(a) 419 .. { 492 .. { 504 32 83 418 419 { (c) 479 502 3 2 434 440 432 435 1 4 1																				

115. Excluding 419 cases of undetected scrapings, the number of cases dealt with and the number of persons implicated therein were 376 and 381, respectively, against 482 and 504 in the previous year. The decrease is attributed to the efficient working of the preventive force.

116. Of the 381 persons involved, 35 were released with a warning and 345 were sent for trial. The case of only one person was pending at the end of the year against two in the previous year.

117. Of the persons tried by the Magistracy, only 2 or .6 per cent. were acquitted (against .9 per cent. in the previous year).

118. The average incidence of fines imposed on offenders was Rs. 1-14-3 against Rs. 1-6-2.

119. The average duration of cases was 7 days as against 5.

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

	1896.			1897.		
	I. MDS.	S.	T.	I. MDS.	S.	T.
Salt-earth	47	8	21	41	9	22
Earth-salt	4	36	16	11	19	22
Brine	10	18	5	4	29	13

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

122. The conduct of the officers and the state of the records are reported to have been satisfactory. Salt is stated to have been sold in retail in the State at from 10 to 12 measures per rupee.

CHAPTER XI.—FISH-CURING.

123. 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-Division.	Number of yards at the end of the year.	Number of operations.	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.
			I. MDS.	I. MDS.	RS.	Lb.	RS.
Chicacole ..	1897-98 .. 34	76,676	122,556	11,036	7,007	7.41	7,663
	1896-97 .. 31	83,595	136,665	12,673	8,632	7.63	6,200
Oceanada ..	1897-98 .. 5	14,390	36,580	4,766	2,939	10.58	1,939
	1896-97 .. 6	15,722	40,364	4,010	3,669	10.02	2,672
Masulipatam ..	1897-98 .. 5	8,943	8,599	1,428	736	13.66	1,435
	1896-97 .. 5	6,765	7,916	1,372	712	14.20	1,255
Nellore ..	1897-98 .. 9	9,130	34,701	4,563	1,977	10.82	2,370
	1896-97 .. 10	9,602	32,736	4,310	1,931	10.84	2,661
Chingleput ..	1897-98 .. 7	17,664	35,324	4,568	1,810	10.64	1,776
	1896-97 .. 7	19,125	49,454	6,258	2,499	10.67	2,653
Cuddalore ..	1897-98 .. 3	1,521	7,926	1,019	509	10.57	562
	1896-97 .. 5	2,341	7,349	975	488	10.91	686
Nagapatam ..	1897-98 .. 19	9,518	23,492	4,650	2,269	13.43	1,763
	1896-97 .. 19	7,690	27,937	4,487	2,177	13.22	1,586
Tinnevely ..	1897-98 .. 12	12,924	48,554	7,189	3,776	12.16	2,864
	1896-97 .. 12	9,590	42,018	5,877	3,046	11.51	3,041
Calicut ..	1897-98 .. 43	104,871	856,235	118,582	1,08,465	11.39	31,596
	1896-97 .. 43	122,948	805,524	108,057	1,02,373	11.07	30,381
Total ..	1897-98 .. 125	253,637	1,178,937	157,722	1,29,483	11.01	51,479
	1896-97 .. 136	232,689	1,146,876	149,025	1,24,327	10.68	60,971

124. There were 130 yards available for work at the beginning of the year under report, but two of them—Gandimoga in the Penuguduru Circle and Panurpalem in the Iskapalle Circle—were closed during the year as the operations therein showed a considerable decline (*vide* G.O., Mis. No. 3228, Revenue, dated 25th June 1897). Taking the Presidency as a whole, the total weight of fish brought to the yards for curing was 1,178,937 maunds or 43,308 tons against 1,146,876 maunds or 42,130 tons in the previous year, thus showing an increase of 1,178 tons or 2.8 per cent. The increase was chiefly in the Calicut Sub-Division and is attributed to the catches of herrings which passed down the coast in large shoals during the year. The quantity brought for curing in this Sub-Division was still much less than that brought in 1895-96. It was only in the Chicacole, Cocanada and Chingleput Sub-Divisions that the operations showed a decrease. That in Chicacole is stated to be due to the emigration of fishermen on account of famine.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1896-97 ..	16,426	23,763	50,194
1891-92 ..	16,692	30,729	47,421
1892-93 ..	15,767	29,263	45,030
1893-94 ..	12,841	28,732	41,573
1894-95 ..	16,164	27,867	44,031
1895-96 ..	11,048	36,460	47,508
1896-97 ..	12,656	29,480	42,136
1897-98 ..	11,851	31,454	43,304

In the other two Sub-Divisions the unfavourable character of the fishing season is given as the cause. The quantities of fish brought to be cured on the East and West Coasts, respectively, for the last eight years are noted in the margin.

125. In reviewing the Salt Administration Report for 1894-95, Government remarked that other causes than the unfavourable character of the fishing season might have contributed to the continuous fall in the quantity of fish brought to be cured since 1890-91 in the West Coast yards and since 1891-92 in the East Coast ones, and requested the Board to investigate the matter further and report whether any special facilities could be afforded to fish-curers in view to the farther development of the industry. A searching inquiry was made and Government was assured during the year under report that the real causes of the decline both in the East and West Coasts should be looked for in the unfavourable nature of the fishing season, the increased consumption of fresh fish and the fact that the fishermen found more lucrative employment in other directions. In corroboration of the above statement it was also pointed out to Government that, notwithstanding the liberal concessions granted to the curers in the South Canara district, there had been a marked decline in the operations in that district in 1896-97. The question of granting special facilities to the curers was also considered as desired by Government. There had never been any surplus derived from the East Coast yards as a whole; they have been always worked at a loss; and, as to the West Coast yards, although they were worked at a profit to Government the net surplus after meeting all the charges debitable to fish-curing was not sufficient to allow of the grant of special concessions to the yards both there and on the East Coast. The Board therefore suggested that if concessions were to be granted at all, they should be given in Malabar alone (the South Canara yards having already been granted special privileges) and accordingly recommended that the cost of the upkeep of the yards in Malabar might in future be paid for by the department, but Government went a step further and extended the concession to the East Coast yards also, observing that, if experience showed that Government lost in the aggregate by the grant of the concession, the loss might be made good by a slight increase in the issue price of the salt. These orders, which were received in December 1897, were given effect to from 1st April 1898.

126. The quantity of salt issued for each maund of fish varied in the several circles with reference to the method of curing adopted and the nature of the fish operated upon, and ranged from 6.49 lb. to 17.68 lb. The proportion in the Védaranyam and Vattanam circles was high (*i.e.*, 17.68 lb. and 15.99 lb.). The quantity issued per maund there was increased in response to complaints of the fishermen which the local officers declared to be well-founded.

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127. The actual quantity of fish which after undergoing the process of curing

District.	Quantity of salt-fish prepared locally.	1. MDS.
Ganjān	40,317	29,854
Vengapatam	21,586	5,843
Gudfari	21,671	14,977
Nellore	1,761	23,067
Chingleput	21,409	16,262
South Arcot	24,326	434,763
Tanjore	693,471	20,366
Madras	624	4,468
Timnevelly	16,133	20,550
South Canara	136,779	4,468
Malabar	141,247	136,779
Total	1,301,301	1,301,301
Imports (by sea)	20,366	4,468
Do. (by rail)	624	4,468
Grand Total	1,322,291	1,322,291
Exports (by sea)	136,779	4,468
Do. (by rail)	4,468	136,779
Total	141,247	141,247
Balance available for consumption within the Presidency	573,301	573,301
Imports (by rail)	477	524
Exports (do.)	4,763	4,468
Imports (by sea)	16,133	20,550
Exports (do.)	86,985	136,779

for the compilation and scrutiny of the fish-curing returns, the expenditure amounted to Rs. 53,399-7-0 or Rs. 508-3-5 more than in the previous year.

129. During the year 13,052 maunds of excise salt were purchased by Government for supply to the fish-curing yards as detailed in the margin. The quantity includes that purchased by Government at nominal prices in auction sales of old excise salt. The total quantity of excise salt issued from this and from the previous years' stock amounted to 6,966 maunds. The issues of Government salt were 150,756 maunds. Including the cost of this salt, the total expenditure on fish-curing yards during the year amounted to Rs. 1,19,363-2-7 while the receipts were Rs. 1,29,488-7-5.

130. Adopting the usual method of calculation, there was a gain to Government on the operations of the yards of Rs. 10,125-4-10 in the year and of Rs. 1,51,501-4-5 up to the year as shown below :—

	RS.	A.	P.
Receipts during the year 1897-98	1,29,488	7	5
Expenditure	1,19,363	2	7
Gain	10,125	4	10
Gain up to 31st March 1897	1,41,375	15	7
Total gain up to the end of 1897-98	1,51,501	4	5

As observed however in paragraph 141 of the Report for 1896-97, this method of calculating the loss or gain on fish-curing operations is defective as the following items which should properly have been debited to the West Coast have not been taken into account :—

- Establishment for gollahs and expenditure for taking the salt into store, and for weighing it.
- Interest at 5 per cent. on capital cost of gollahs and works.
- Upkeep of gollahs.

If these items are taken into account the true gain will be only Rs. 12,415 as a debit of Rs. 1,39,086 as shown in the margin has to be made on their account.

A. From 1873-74 to 1897-98 at an average of Rs. 2,750 per annum	32,250
B. From 1873-74 to 1896-97 on Rs. 40,000—Rs. 16,000	24,000
" 1873-74 to 1896-97 on " 45,200—" 9,040	36,160
" 1891-92 to 1894-95 on " 50,540—" 10,123	40,417
" 1895-96 to 1897-98 on " 53,000—" 9,200	43,800
C. Upkeep of gollahs calculated at 5 per cent. of the capital cost	43,418
Total	1,39,086

131. Enquiries were set on foot in the course of the

year for the purpose of ascertaining whether the returns kept of catches of different kinds of fish were serving the purpose with which they were instituted, viz., to enable officers to gain some information as to the habits of the most valuable kinds of fish and as to the movements of shoals. It was found that the method of reporting left a good deal to be desired and arrangements were made, in consultation with the Superintendent of the Central Museum, for securing a more accurate record of such information as is likely to be scientifically or economically valuable.

CHAPTER XII.—MISCELLANEOUS.

132. During the year 8,573 heaps were stored and 5,204 sold. Of the latter, 1,396 heaps contained salt of the year. Of the heaps stored, 789 or 22.05 per cent. were tested :—

	Heaps.	Per cent.
By Assistant Commissioners	89	2.49
By Inspectors	180	5.03
By Assistant Inspectors	520	14.53
Total	789	22.05

These figures are inclusive of 261 heaps, * or 7.85 per cent. of the number stored, which were tested immediately after storage.

133. Four hundred and forty-two heaps of 1897-98 salt and 42 heaps of that of previous years were tested by re-storage as follows :—

	Heaps of 1897-98.	Heaps of previous years.
By Assistant Commissioners	83	5
By Inspectors	97	17
By Assistant Inspectors	262	20
Total	442	42

134. Inspectors and Assistant Inspectors personally stored 911 heaps, or 25.46 per cent. of the total number of heaps stored (against 23.31 per cent. in the previous year).

135. During the year under report, 1,524 factories for the manufacture of crude saltpetre and 46 refineries were worked against 2,237 factories and 45 refineries in the preceding year. The decrease under the former head was mainly in the Trichinopoly Sub-Division and is attributed to the

nitrous soils having been covered by water owing to heavy rains and also to increased strictness in the issue of licenses in places where the percentage of salt to saltpetre in the soils was high.

136. The receipts on account of license-fees, fines, &c., amounted to Rupees 4,443-4-0 and the expenditure, which consists solely of the pay of the officers employed for the supervision of the refineries, to Rs. 6,200-10-8, against Rs. 5,894-0-0 and Rs. 5,838-11-5, respectively, in the preceding year.

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

Sub-Divisions.	Circles.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	PERCENTAGE OF OUTPUT.	
						of refined saltpetre to crude saltpetre expended.	of salt to crude saltpetre expended.
Cocanada ..	Ellora ..	1897-98 ..	1. MDS. 238	1. MDS. 113	1. MDS. 57	47.47	23.95
		1896-97 ..	539	308	159	52.29	26.29
		1897-98 ..	1,007	463	287	45.97	28.59
Masulipatam ..	Bezwada ..	1896-97 ..	1,212	534	323	48.18	27.14
		1897-98 ..	3,209	910	1,167	37.58	35.97
		1896-97 ..	4,248	1,225	1,008	28.14	23.72
Nellore ..	Narasaraopet ..	1897-98 ..	1,053	311	527	29.63	50.04
		1896-97 ..	2,591	755	1,329	29.08	51.29
		1897-98 ..	102	47	17	46.07	19.69
Bellary ..	Kurnool ..	1896-97 ..	287	152	46	52.96	16.02
		1897-98 ..	193	32	54	16.41	27.63
		1896-97 ..	360	47	115	15.60	33.33
Arcot ..	Cuddapah ..	1897-98 ..	3,861	1,379	1,030	41.02	30.64
		1896-97 ..	2,799	1,144	541	41.00	30.14
		1897-98 ..	547	294	335	54.71	39.55
Tinnevely ..	Srivillipattin ..	1896-97 ..	4,745	1,681	1,579	35.42	33.27
		1897-98 ..	3,981	1,187	1,388	30.10	35.31
		1896-97 ..	856	280	234	31.95	26.11
Trichinopoly ..	Bhavani ..	1896-97 ..	838	212	251	25.29	29.96
		1897-98 ..	6,775	2,783	2,659	41.13	39.20
		1896-97 ..	7,390	2,690	2,713	38.40	36.71
	Erode ..	1897-98 ..	1,136	54	48	39.13	34.78
		1896-97 ..	327	106	120	32.41	36.09
		1897-98 ..	10,150	3,833	4,097	35.85	40.36
	South Trichinopoly ..	1896-97 ..	12,399	1,313	3,083	34.79	41.02
		1897-98 ..	1,893	627	750	31.39	38.03
		1896-97 ..	1,336	572	613	39.65	32.35
Total ..	Total ..	1897-98 ..	34,304	13,615	13,828	36.24	36.85
		1896-97 ..	33,723	13,348	13,993	34.43	36.10

The Deputy Commissioner, Southern Division, reports that the high percentage of educed salt found in South Trichinopoly is due to the mixture of refuse from one operation with the crude saltpetre put in for another. The same reason probably applies to the Nellore factories. The form of account has been modified so as to discriminate between the two.

138. No educed salt was purchased by Government for supply to fish-curing yards. Fifty-eight maunds, twenty-five seers and fifty tolas were removed under permit, presumably for consumption. The bulk of the remainder was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors, the balance being left over for destruction in 1898-99.

139. The records of the department are reported to be in good order. It may be so in the minor offices, but arrangement, &c., are bad in the Board's office and elsewhere. The matter is receiving consideration. Fees for making searches for documents in the various offices amounted to Rs. 109-4-0.

140. 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 employes in the department, with a few exceptions, have been properly maintained.

141. The instructions relating to the maintenance of an inventory of valuable stock were duly carried out.

142. The officers of the department have, as a rule, worked well and zealously. The names of several have been favourably reported and noted.

(Signed) C. G. TODHUNTER,

Acting Secretary to the Commissioner of Salt, Abkari and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 23rd August 1898.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

STATEMENT showing the quantities of Excise-manufactured Salt sold in the

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.		
		L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
Cuddalore.	Sarkk	..	..	35,614	2,463 7 0	11,521	1,887 5 4	4,883	947 9 0	134,562	23,715 8 0	
	Narapada ..	..	..	..	..	25,922	4,093 11 10	95,340	19,137 2 10	55,667	9,659 4 0	
	Calingapatam ..	..	..	..	..	..	..	..	..	28,334	7,383 8 0	
	Kuppah	..	..	..	..	..	..	..	..	60,384	17,333 2 10	
	Kozada	..	..	109	11 9 0	9,275	1,431 13 1	51,370	10,512 6 8	7,972	5,677 1 8	
	Pallurutham ..	..	..	..	..	391	74 4 0	128	24 0 0	93,993	27,137 10 2	
	Karsai	10	0 5 10	..	..	2,261	315 14 6	180,113	35,379 3 0	16,916	4,323 15 4	
	Total	10	0 5 10	35,720	2,485 0 0	48,679	7,508 0 0	347,333	67,070 12 9	331,628	1,01,509 1 10	
Cuddalore.	Penuguduru ..	2,550	74 15 8	11,740	1,916 10 0	93,418	13,002 12 6	182,012	35,564 2 0	..	..	
	Jagannakpur ..	..	..	884	55 4 0	2,350	480 13 4	14,004	2,921 0 6	17,896	4,824 8 4	
	Mogalturru ..	..	..	..	..	1,950	246 15 0	42,217	7,915 11 0	73,206	18,306 13 0	
	Total	2,550	74 15 8	12,624	1,971 14 0	100,218	13,741 8 4	245,330	48,400 13 6	91,102	23,130 13 4	
Masulipatnam.	Manginapalli ..	..	..	..	..	..	..	..	..	..	..	
	Nizampatam ..	..	..	376	47 0 0	35,328	5,388 12 6	72,895	13,913 7 0	..	..	
	Total	..	..	376	47 0 0	21,038	3,539 6 0	17,574	3,370 2 0	..	..	
Kollase.	Kanurpalli ..	3,020	15 13 5	3,866	333 3 4	17,250	2,438 7 4	..	..	..	..	
	Pahala	..	..	..	..	2,740	439 13 0	163,700	24,682 8 6	4,136	1,034 0 0	
	Lakapalli ..	..	..	..	..	21,481	3,883 8 0	28,210	7,104 8 0	..	..	
	Krishnapatnam ..	..	..	..	..	308,605	49,151 13 0	..	..	..	..	
	Total	3,020	15 13 5	3,866	333 3 4	340,586	54,069 3 10	261,910	41,846 12 6	4,136	1,034 0 0	
Chingelput.	Tada	..	..	..	..	..	..	4,103	888 10 0	65,722	16,445 8 0	
	Kattur	2,430	12 8 0	14,918	1,466 3 0	31,784	4,103 13 0	16,170	3,036 2 0	..	..	
	Vayalur	..	..	..	..	39,053	3,750 10 0	..	..	..	..	
	Pulidivak	..	..	..	..	5,172	684 0 0	24,141	4,526 7 0	36,347	22,036 12 0	
	Athiput	..	..	..	..	10,500	1,916 4 0	54,315	4,568 14 0	77,379	19,344 12 0	
	Vallur	..	..	..	..	1,258	157 4 0	12,809	2,491 8 0	10,900	4,387 8 0	
	Vadasumanjeri ..	..	..	..	..	6,200	939 9 0	98,775	18,320 5 0	..	..	
	Covelong	..	..	..	..	43,859	5,432 15 0	206,185	38,731 4 0	1,693	406 8 0	
	Cheyur	..	..	459	50 3 2	2,194	224 2 0	16,468	3,153 3 3	35,674	9,341 6 0	
	Channampet ..	24	1 9 6	18,764	1,149 0 0	114,514	15,592 3 6	29,676	4,046 2 6	45,656	11,430 10 0	
	Merkannam ..	..	..	48,698	4,354 8 10	132,416	19,381 7 1	59,785	9,787 3 4	..	..	
	Total	2,430	12 8 0	14,918	1,466 3 0	31,784	4,103 13 0	16,170	3,036 2 0	..	..	
	Cuddalore.	Chidambaram ..	..	..	..	..	2,478	339 5 0	7,575	1,416 11 0	14,732	3,757 9 0
Kumbakonam ..		..	..	..	..	242	29 0 0	159	30 0 0	1	0 4 0	
Mannarchothi ..		..	..	..	..	160	20 0 0	1,424	274 8 0	2,430	367 3 0	
Noidarand ..		..	..	524	48 13 0	22,342	3,523 8 0	37,762	7,432 13 4	60,175	15,000 2 2	
Tranquebar ..		..	..	..	..	72	9 0 0	7,394	1,514 4 0	5,284	2,323 3 0	
Total		..	..	534	48 13 0	25,474	3,285 1 0	54,715	10,668 4 4	88,092	22,107 15 8	
Nagapattinam.	Nagapattinam ..	..	..	260	23 8 0	2,731	404 8 0	15,045	3,140 5 6	181,097	42,433 3 0	
	Vellankulam ..	..	..	130	10 3 6	5,035	841 1 0	56,614	12,494 15 6	..	..	
	Thambikkannala ..	..	..	1	0 1 2	1,280	200 9 0	69,332	11,433 12 6	500	200 9 0	
	Vankalai	..	..	..	..	..	..	..	..	..	..	
	Adirajapattinam ..	..	..	43	4 6 2	11,006	1,462 8 0	53,704	9,530 1 0	13,043	5,336 12 0	
	Magdhanakottai ..	..	..	..	..	2,325	353 8 0	5,541	1,133 15 0	4,049	1,132 4 0	
	Thiruthondaransara ..	20	0 10 0	944	100 7 0	5,352	745 4 6	24,566	9,484 4 7	12,418	2,464 3 0	
	Vellur	..	..	..	..	242	29 11 0	21,913	4,156 11 9	23,810	6,523 15 6	
	Manakkudi	..	..	700	68 12 0	8,690	1,090 5 7	18,031	3,762 14 0	2,478	495 15 0	
	Total	20	0 10 0	2,133	205 5 4	38,604	5,336 4 7	285,458	55,951 10 4	224,295	57,124 10 6	
Tinnevely.	Morobolam ..	..	..	..	..	443	63 14 6	1,978	468 8 0	12,204	3,334 3 8	
	Matturugundia ..	..	..	..	..	1,260	176 15 0	7,108	1,412 15 9	25,162	6,522 11 0	
	Arasid	1,058	35 11 5	1,472	169 12 11	16,374	2,613 15 4	13,600	2,835 0 0	32,452	8,331 12 6	
	Tunicein	..	..	1,701	202 2 9	6,964	795 3 4	13,496	3,612 11 0	10,520	5,132 12 0	
	Levingepuram ..	..	..	1,063	31 0 8	1,916	279 9 0	16,460	3,680 4 0	26,683	7,091 2 0	
	Seyyankulam ..	721	8 2 10	1,031	32 12 0	2,170	482 0 0	31,922	6,280 9 0	21,779	5,608 12 0	
	Kayalpatnam ..	3,810	106 11 10	4,450	372 15 11	6,574	944 3 9	88,953	19,550 6 6	3,163	2,125 4 0	
	Arumuganeri ..	622	10 5 0	10,544	673 11 0	..	..	255,261	57,275 3 0	..	..	
	Kelutur	..	..	..	..	67,332	3,791 5 0	694	191 6 0	..	..	
	Kelutur-pattinam ..	153	4 1 0	..	..	5,142	553 12 0	4,373	832 3 0	424	106 0 0	
	Kuttanagudi ..	..	..	..	..	..	..	..	159 3 0	8,990	2,301 14 0	
	Total	7,134	171 0 4	20,233	1,565 8 10	108,722	14,361 12 11	492,500	93,804 12 3	155,242	40,637 0 8	
	Grand Total ..	16,133	376 14 0	102,960	12,760 12 1	1,108,148	1,62,833 5 6	2,101,477	4,21,826 7 9	1,376,920	5,23,294 0 0	

Spent

Presidency of Madras and the Wholesale Prices realized for it by licensees in 1897-98.

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.
L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	
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.	151,268	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	..	..	..	35,543 9 8	0 3 12	0 3 12
24,533	7,372 2 2	..	..	..	..	..	..	..	..	28,334	7,334 8 9	0 4 0
12	3 12 0	..	..	..	..	..	..	..	..	87,810	26,225 12 3	0 4 92
8,256	2,590 15 4	..	..	..	..	..	..	..	..	68,536	11,330 10 9	0 3 31
..	..	..	..	..	..	129	60 0 0	..	..	192,971	29,635 13 6	0 4 73
32,791	10,543 15 6	..	..	..	..	..	..	..	..	299,403	40,573 6 8	0 3 11
..	..	..	..	..	..	129	60 0 0	..	..	816,284	1,89,049 3 2	0 3 72
..	..	..	..	..	..	..	2 0 0	..	..	298,727	49,659 7 8	0 2 79
..	..	..	..	..	..	..	..	..	..	34,811	8,227 14 2	0 3 92
..	..	..	..	..	..	..	..	..	..	118,267	26,524 11 0	0 3 71
..	..	..	..	..	..	..	2 0 0	..	..	451,798	51,412 0 10	0 3 113
..	..	..	..	..	..	..	..	..	..	108,323	19,801 3 6	0 2 111
..	..	..	..	..	..	..	..	..	..	39,388	6,960 8 0	0 2 93
..	..	..	..	..	..	..	..	..	..	147,711	26,768 11 6	0 3 107
..	..	..	..	..	..	..	..	..	..	22,741	2,827 6 1	0 1 198
..	..	..	..	..	..	..	..	..	..	170,575	36,176 4 6	0 3 47
..	..	..	..	..	..	..	..	..	..	59,634	10,653 9 6	0 2 32
..	..	..	..	..	..	..	..	..	..	598,085	49,181 12 0	0 3 62
..	..	..	..	..	..	..	..	..	..	562,616	94,219 1 1	0 2 94
1,294	407 8 0	..	..	..	..	..	..	..	..	71,134	17,753 11 0	0 3 113
..	..	..	..	..	..	..	..	..	..	65,272	8,618 11 0	0 2 12
..	..	..	..	..	..	..	..	..	..	30,653	3,756 10 0	0 2 0
9,161	2,957 8 0	..	..	..	..	..	..	..	..	117,860	27,297 3 0	0 3 84
..	..	..	..	..	..	..	..	..	..	121,639	28,177 6 0	0 3 64
..	..	..	..	..	..	..	..	..	..	34,616	7,546 4 0	0 3 64
..	..	..	..	..	..	..	..	..	..	104,996	18,423 14 6	0 2 114
..	..	..	..	..	..	..	..	..	..	351,671	45,679 11 0	0 2 108
6,421	2,081 5 6	18,404	5,481 15 0	90	42 0 0	..	..	..	..	78,899	23,370 2 0	0 4 53
600	187 8 0	..	..	..	..	..	..	..	..	195,344	33,329 1 6	0 2 51
..	..	..	..	..	..	..	..	..	..	231,870	31,938 3 3	0 2 42
17,592	5,083 18 6	18,404	5,481 15 0	90	42 0 0	..	..	..	..	1,397,812	246,932 12 2	0 3 06
19,427	6,140 6 0	22,172	5,314 8 0	234	109 6 0	12,432	6,216 0 0	..	..	78,370	20,254 1 8	0 5 34
7,378	2,328 12 0	10,648	3,995 0 0	5,670	2,313 3 0	3,962	1,581 0 0	60	43 4 2	39,392	9,840 4 0	0 2 41
29,487	12,584 4 0	246	94 13 0	..	..	..	..	..	..	100,743	11,770 11 9	0 5 16
31,414	9,591 14 0	..	..	..	..	..	..	..	..	30,184	7,546 4 0	0 3 64
87,709	27,731 4 0	38,066	12,402 5 0	4,304	2,344 0 0	16,894	8,167 0 0	60	33 12 0	311,255	86,877 0 6	0 4 54
14,206	4,615 10 0	..	..	..	..	..	..	..	..	196,489	50,616 11 6	0 4 14
..	..	..	..	..	..	..	..	..	..	72,879	18,306 3 6	0 2 113
..	..	..	..	..	..	..	..	..	..	63,082	11,868 13 2	0 3 91
..	..	..	..	..	..	..	..	..	..	75,551	14,267 5 2	0 3 62
..	..	..	..	..	..	..	..	..	..	13,618	2,554 11 0	0 3 12
..	..	20	11 11 6	..	..	..	..	..	..	66,430	13,816 15 1	0 3 34
..	..	..	..	..	..	..	..	..	..	45,964	10,160 6 3	0 5 84
..	..	..	..	..	..	..	..	..	..	29,902	6,871 14 7	0 3 17
14,206	4,615 10 0	20	11 11 6	..	..	..	..	..	..	562,736	1,32,437 14 3	0 3 65
8,786	2,771 3 0	7,340	3,996 6 0	246	116 4 0	525	264 0 0	..	..	32,030	10,064 7 2	0 5 04
5,389	1,799 7 6	25,123	9,423 0 0	..	..	..	..	..	..	64,380	12,841 1 3	0 4 94
20,080	6,472 5 0	21,541	9,361 5 0	2,439	1,050 6 0	..	..	..	..	118,431	29,890 3 11	0 4 44
12,558	4,086 4 0	35,636	14,318 8 0	1,260	523 0 0	..	..	..	..	23,395	23,395 11 4	0 4 10
36,296	11,792 13 0	17,030	4,375 0 0	65,188	28,863 5 0	..	..	..	..	167,836	58,542 6 6	0 5 64
33,163	12,466 9 0	31,932	12,050 4 0	65,754	25,767 5 0	..	..	..	..	205,679	69,082 6 10	0 5 44
6,618	1,890 19 0	..	..	..	..	..	..	..	..	118,067	22,280 4 0	0 3 04
..	..	..	..	..	..	..	..	..	..	270,697	58,635 3 0	0 2 74
..	..	..	..	..	..	..	..	..	..	68,226	8,892 11 0	0 2 74
..	..	..	..	..	..	..	..	..	..	16,974	1,682 6 0	0 2 87
..	..	..	..	..	..	..	..	..	..	9,794	2,401 0 0	0 1 04
135,478	44,188 7 0	142,020	51,630 10 0	138,096	60,422 2 0	1,508	504 0 0	..	..	1,294,447	3,11,295 13 0	0 4 18
290,373	92,767 0 6	185,610	72,535 9 0	113,430	63,368 11 0	15,028	9,163 0 0	60	35 12 0	5,394,159	11,65,615 9 1	0 3 52

STATEMENT showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SERIES OF 50 TONS PER HURD.												Average (1897-98)	Average (1897-98)
			April	May	June	July	August	September	October	November	December	January	February	March		
Gungu	Pallipattu	Gungu and Surla	11-20	9-71	9-60	9-60	11-55	9-63	11-69	11-55	11-55	11-07	10-20	10-15	10-05	11-13
	Edappanur	Surla	12-82	12-70	11-11	9-94	10-40	9-92	12-91	11-70	10-93	10-30	10-00	12-84	11-22	12-05
	Ara	Gungu and Surla	11-15	11-15	11-15	9-20	10-40	10-40	11-00	11-00	11-00	10-67	9-97	9-78	10-61	11-19
	Surla	Do.	10-94	10-00	10-45	..	..	..	11-00	11-00	11-00	11-07	11-55	10-49	11-08	10-69
	Sompeta	Do.	9-00	..	..	..	..	..	11-00	10-20	11-21	12-55	12-18	12-29	11-30	12-47
	Resallunda	Kempu	11-83	9-88	9-71	7-55	11-59	10-64	11-55	11-69	11-69	11-20	11-00	10-18	9-94	..
	Edappanur	Gungu and Surla	12-84	11-67	11-67	9-71	12-38	10-67	13-02	12-11	12-19	12-13	12-47	12-05	11-46	..
	Chettipar	Do.	14-10	12-30	12-13	9-60	8-60	10-47	12-40	11-70	11-70	10-40	11-38	11-48	11-46	..
	Prussatapur	Gungu and Surla	13-02	12-38	12-13	12-86	11-55	12-00	13-14	12-60	13-72	13-83	13-56	14-20	13-00	13-12
	Kirudi	Kempu	12-65	..	12-48	11-25	..	13-97	13-00	13-36	12-90	12-13	11-91	11-91	12-04	12-68
Vizagapatnam	Kanagampeta	Chettipar	12-76	..	12-50	12-65	12-41	12-47	12-66	12-38	12-65	12-60	12-34	12-50	12-65	12-51
	GLacoda	Do.	12-90	12-80	12-30	13-30	11-01	12-86	12-41	12-60	12-60	12-60	12-60	12-60	12-74	12-74
	Tekhal	Do.	12-84	12-84	12-60	12-60	12-60	..	13-25	13-60	13-20	12-90	11-60	12-60	12-95	12-81
	Parthimudi	Do.	12-65	..	..	..	..	..	..	..	..	..	..	..	12-65	..
	Sallara	Kanagampeta	11-20	9-45	10-87	11-76	11-55	8-80	10-30	10-30	10-82	..	..	..	10-63	11-27
	Parthimudi	Kanagampeta and Komada	10-63	..	10-30	..	..	..	..	..	..	..	..	..	10-63	10-61
	Parthimudi	Do.	11-03	11-00	11-12	..	12-30	10-43	10-47	11-34	11-16	..	10-85	..	10-63	11-05
	Stringayyaboda	Parthimudi	11-21	11-30	10-97	11-40	13-03	12-43	13-54	12-65	13-12	13-34	13-54	11-61	12-00	11-33
	Madugula	Kanagampeta	12-60	10-97	10-97	..	13-45	12-43	13-54	13-08	13-60	11-63	12-00	11-61	12-78	12-80
	Vizagapatnam	Do.	11-19	11-81	12-03	12-36	12-72	12-76	12-72	13-43	13-60	11-98	11-91	12-11	12-63	12-90
Chittoor	Chittoor	Rascheru	12-48	..	..	..	..	..	..	..	..	..	12-12	..	12-12	11-53
	Chittoor	Kanagampeta and Komada	10-71	11-25	10-11	10-55	..	11-74	10-72	10-72	10-39	..	12-10	..	11-48	11-71
	Chittoor	Do.	11-01	11-53	10-63	13-05	..	11-63	10-63	10-63	..	..	..	..	11-53	11-86
	Chittoor	Do.	10-75	10-75	10-75	8-81	..	..	..	..	..	12-32	12-30	11-56	10-68	11-02
	Chittoor	Do.	11-32	..	..	..	..	11-70	..	13-21	12-75	12-33	12-30	11-56	12-33	13-75
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40
	Chittoor	Do.	11-32	..	..	..	..	..	..	..	..	..	..	..	11-56	12-40

STATEMENT showing the retail prices of salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—cont.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SERIES OF 50 TONS PER HURD.												Average (1897-98)	Average (1897-98)
			April	May	June	July	August	September	October	November	December	January	February	March		
Vizagapatnam—cont.	Anakapalle	Belachettu	12-50	12-45	12-97	12-55	..	13-50	13-13	..	12-72	..	13-13	12-29	12-80	12-24
	Bontu	Belachettu	11-15	10-90	10-25	10-72	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Bontu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
Belachettu	Belachettu	Belachettu	12-50	12-45	12-97	12-55	..	13-50	13-13	..	12-72	..	13-13	12-29	12-80	12-24
	Belachettu	Belachettu	11-15	10-90	10-25	10-72	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15
	Belachettu	Belachettu	12-55	12-55	12-55	12-55	..	13-35	10-90	13-80	13-08	..	12-90	12-26	12-75	12-15

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—cont.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SERS OF 50 TOLAS PER RYER.												Average (1897-98).	Average (1897-98).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
Kistna	Guntur	Manginipati	13.75	12.00	11.75	14.86	12.45	12.16	..	12.00	12.60	12.15	12.15	12.60	12.85	12.85
	Bowada	Do.	12.47	12.00	12.10	13.61	13.23	12.48	..	13.17	13.17	13.17	13.17	13.17	13.34	13.34
	Udayyepeta	Manginipati and Nizampet	13.71	12.53	11.50	..	12.00	12.47	..	13.20	13.17	13.17	13.17	13.17	13.34	13.34
	Vinukonda	Chinna Ganjam	12.60	12.06	12.51	12.54	9.81	..	..	..	13.12	12.45	12.45	12.75	12.61	12.61
	Bandur	Chinna Ganjam	12.55	12.55	12.53	13.65	12.65	12.75	12.68	..	13.18	13.85	13.24	13.07	13.85	13.85
	Digatala	Nizampet	12.55	14.11	14.04	14.12	13.93	14.15	14.12	14.22	14.12	14.00	14.26	14.01	13.76	13.76
	Gud.	Chinna Ganjam	..	..	..	..	..	..	..	..	14.12	13.98	13.98	13.98	13.98	13.98
	Guntur	Chinna Ganjam	13.51	12.83	12.43	13.13	..	12.75	12.75	12.50	12.50	12.26	13.45	13.42	13.42	13.42
	Narasimmet	Chinna Ganjam	11.97	12.65	12.11	11.99	12.81	12.42	12.56	12.35	13.61	13.13	13.08	13.52	13.14	13.14
	Sattampalle	Chinna Ganjam and Nizampet	12.28	12.77	12.83	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75
Nellore	Andavida	Manginipati	12.97	12.77	12.35	13.51	12.05	13.15	13.15	13.15	13.15	13.15	13.15	13.15	13.15	13.15
	Travur	Do.	5.83	10.46	10.69	11.93	11.73	9.75	..	12.43	12.43	12.43	12.43	12.43	12.43	12.43
	Nandur	Manginipati and Nizampet	11.56	11.56	12.50	11.83	12.97	13.13	12.59	12.59	12.00	12.03	12.43	12.50	12.50	12.50
	Nandur	Nizampet and Chinna Ganjam	12.08	12.04	12.16	12.34	12.97	13.43	13.43	11.23	11.73	12.93	12.97	11.70	11.63	11.63
	Guraha	Chinna Ganjam	11.56	12.35	11.19	12.34	13.65	13.43	13.43	13.43	13.52	12.53	13.50	12.50	12.50	12.50
	Tonali	Kanupati	13.15	12.75	12.83	12.51	11.82	13.31	13.31	13.28	13.41	12.51	13.41	13.13	13.13	13.13
	Onghe	Pakala	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Adira	Chinna Ganjam	13.51	13.01	13.41	13.46	12.36	12.45	12.45	11.45	11.45	11.45	12.84	12.84	12.84	12.84
	Nellore	Krishnapetam	12.33	12.78	12.98	12.65	12.98	12.98	12.98	12.98	12.98	12.98	12.98	12.98	12.98	12.98
	Gudur	Do.	13.48	..	12.63	12.75	13.20	12.65	12.65	12.17	12.17	12.17	12.17	12.17	12.17	12.17
Kanigiri	Darumapetam	11.70	11.58	11.70	11.46	11.10	11.18	11.18	11.62	11.62	10.95	12.27	12.23	12.23	12.23	
Kandhar	Pakala	13.11	13.13	13.21	12.13	12.55	13.33	13.09	13.70	13.70	13.26	13.12	11.03	13.04	13.04	
Tamil	Do.	..	..	..	11.95	..	12.03	12.03	12.12	12.12	11.73	11.48	11.75	11.72	11.72	
	Kanuratti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Chinna Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Pakala	..	..	11.82	..	12.08	..	..	12.16	12.16	11.94	11.70	11.65	11.68	12.31	
Tarsi	Pakala	..	..	..	..	..	..	..	12.09	12.09	11.94	11.70	11.21	11.70	12.45	
	Kanuratti	..	..	..	..	..	..	..	12.86	12.86	11.91	11.74	11.59	11.59	12.26	
Tarsi	Chinna Ganjam	..	..	11.79	12.13	12.01	12.13	12.05	12.07	12.07	11.91	11.74	11.54	11.54	12.42	

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—cont.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SERS OF 50 TOLAS PER RYER.												Average (1897-98).	Average (1896-97).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
Nellore-cont.	Almaru	Chinnale and Krishnapattam	12.83	12.11	12.82	12.44	12.83	12.79	13.10	12.99	12.86	12.19	12.19	12.51	12.99	
	Kavali	Chinnale	13.24	12.19	13.16	13.62	13.12	13.33	..	..	13.51	..	13.57	13.95		
	Udayasiri	Krishnapattam and Madras	11.93	11.97	13.00	11.79	11.86	11.81	11.11	11.55	12.08	12.47	11.18	11.94		
	Rupur	Krishnapattam	..	8.14	..	12.72	12.49	12.72	12.01	11.81	12.21	12.84	11.37	12.59		
	Venkatapur	Krishnapattam	13.94	11.98	12.63	13.43	12.91	12.99	13.09	12.99	12.46	12.79	12.60	13.07		
	..	..	13.74	..	..	13.43	..	..	..	..	..	..	12.86	12.86		
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Cuddapah.	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
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Cuddapah.	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
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APPENDIX B—cont.

RETAIL PRICES OF SALT IN GOVERNMENT BUREAU OF SO TOLAS PER HONEY

APPENDIX E—cont.

1. LEGAL ASPECTS OF HALT IS GOVERNMENT SEETS OF \$0 TOLLS PER RULE.

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98.—cont.

RETAIL PRICES OF SALT IN GOVERNMENT SERRIES OF 50 TONS PER MURPEL.																
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 (1897-98).	Average (1898-99).
Kurnool.	Shone ..	Madras ..	8-75	9-50	10-00	..	11-03	10-63	..	10-70	11-65	..	11-76	10-75	11-97	10-75
	Pyapali ..	Bombay ..	8-50	8-60	..	..	..	..	..	..	..	..	..	..	10-29	10-49
	..	Madras ..	..	11-25	..	..	..	..	..	..	..	..	..	..	11-56	11-75
	..	Kanika and Bombay ..	..	..	11-25	10-35	..	..	..	..	..	..	..	..	11-25	..
	Gumban ..	Kanika ..	13-00	..	..	12-25	12-25	12-60	..	..	..	11-72	11-72	11-72	10-87	11-67
	..	Chinnam Ganjam ..	12-88	11-38	11-29	..	11-30	11-30	12-25	..	11-20	11-02	11-02	11-52	11-62	11-51
	..	Kanupattu ..	..	..	..	..	11-20	11-20	..	..	10-50	10-08	11-55	11-25	10-95	..
	Nandikotkur ..	Madras ..	10-50	10-50	10-50	10-63	10-42	10-42	10-42	10-33	10-60	10-33	9-58	10-33	10-40	10-38
	Panamanchalla ..	Pelala ..	10-42	11-33	11-24	..	..	..	..	..	..	..	..	..	11-00	11-65
	Partikenda ..	Madras ..	8-75	8-75	8-75	10-50	10-45	10-45	..	..	..	..	..	..	10-82	11-07
Chingleput.	..	Bombay ..	..	9-49	9-49	9-51	9-58	..	..	10-37	10-50	..	..	10-25	10-37	..
	Kolkuralla ..	Bombay ..	10-24	10-80	10-52	10-52	10-34	..	..	..	10-56	..	10-50	10-55	10-85	10-28
	..	Nellore and Madras ..	..	..	..	..	..	..	10-40	..	..	10-50	10-50	10-50	10-54	10-13
	..	Madras ..	..	..	12-00	11-40	11-40	11-20	..	..	..	11-20	11-30	11-20	13-03	11-40
	Alugadda ..	Nellore ..	11-40	11-40	11-00	..	..	..	..	..	..	..	..	..	10-37	10-33
	Gouganalla ..	Nellore ..	10-00	11-00	11-00	..	..	..	..	..	..	..	..	..	10-25	9-54
	Kapitala ..	Nellore ..	10-25	..	..	..	..	..	..	..	..	..	..	..	10-33	11-08
	Gaur ..	Nellore ..	..	10-33	..	..	..	..	..	..	..	..	..	..	10-20	..
	Sankasala ..	Bombay ..	10-29	..	..	..	..	..	..	..	..	..	..	..	10-75	..
	Kodumer ..	Madras ..	10-75	10-75	..	..	..	..	..	..	..	..	..	..	10-75	..
Chingleput.	Chinglepat ..	Cavelong and Madras ..	12-48	12-32	12-34	13-44	13-13	13-32	12-48	12-64	12-65	13-65	12-84	13-41	13-16	13-10
	..	Chayur ..	12-03	12-03	..	..	11-03	12-60	12-15	11-66	12-38	12-38	..	..	12-31	11-50
	Maduravaram ..	Channampet ..	12-48	12-34	12-80	12-13	12-83	12-09	11-85	12-39	..	12-01	11-74	12-37	12-78	12-91
	..	Chayur and Chennampet ..	..	12-28	..	..	..	..	..	..	12-16	..	..	..	12-49	12-35
	..	Valur ..	12-93	..	..	..	..	12-59	..	..	13-21	..	12-98	13-01	12-81	12-66
	..	Cavelong ..	..	12-04	12-35	..	..	..	..	13-03	13-61	13-22	12-98	13-01	12-80	12-35
	..	Attipat ..	13-37	12-93	12-45	11-81	..	..	13-47	12-50	13-68	14-07	13-76	13-01	12-83	12-13
	..	Katur ..	12-04	..	..	12-75	11-81	13-03	13-01	12-50	12-64	14-07	13-76	13-01	13-00	12-54
	..	Vasamanjeri ..	..	..	13-44	12-75	12-93	13-03	12-34	12-87	11-85	13-29	13-59	12-45	12-67	12-47
	..	Vayalur ..	12-36	..	..	13-14	12-85	12-99	12-87	13-44	11-85	13-29	13-59	12-45	13-15	12-54
..	Madras Depot ..	11-48	..	..	..	12-55	12-99	12-87	12-45	12-65	13-96	12-96	..	12-90	12-60	

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—*cont.*

[illegible]

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98.—cont.

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statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—*cont.*

[illegible]

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—cont.

District.	Centres of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SEEDS OF 50 TONS PER RUPEE.												Average (1897-98)	Average (1898-99)
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
Tanjore.	Navalur.	Nagapattinam.	12.60	13.13	11.80	13.45	13.65	12.88	13.14	11.38	12.47	12.33	13.12	12.42	12.93	12.75
	Arantangi.	Vakkannuram.	13.16	12.63	12.39	11.86	12.30	12.65	12.87	12.56	12.98	12.66	12.87	12.93	13.60	13.21
	Mayavaram.	Vakkannuram.	12.64	12.55	12.59	12.34	12.42	12.95	13.06	12.31	12.45	12.16	12.86	12.93	12.66	12.82
	Manjira.	Thurubikkavalluvankottai.	12.34	12.34	10.83	12.19	12.19	11.23	12.35	13.05	13.49	13.11	12.41	12.91	12.71	12.82
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
Tamilnadu.	Mullaperiyar.	Nagapattinam.	12.60	13.13	11.80	13.45	13.65	12.88	13.14	11.38	12.47	12.33	13.12	12.42	12.93	12.75
	Chinnai.	Vakkannuram.	13.16	12.63	12.39	11.86	12.30	12.65	12.87	12.56	12.98	12.66	12.87	12.93	13.60	13.21
	Mayavaram.	Vakkannuram.	12.64	12.55	12.59	12.34	12.42	12.95	13.06	12.31	12.45	12.16	12.86	12.93	12.66	12.82
	Manjira.	Thurubikkavalluvankottai.	12.34	12.34	10.83	12.19	12.19	11.23	12.35	13.05	13.49	13.11	12.41	12.91	12.71	12.82
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
Madras.	Kudappalur.	Nagapattinam.	12.60	13.13	11.80	13.45	13.65	12.88	13.14	11.38	12.47	12.33	13.12	12.42	12.93	12.75
	Marappur.	Vakkannuram.	13.16	12.63	12.39	11.86	12.30	12.65	12.87	12.56	12.98	12.66	12.87	12.93	13.60	13.21
	Kottur.	Vakkannuram.	12.64	12.55	12.59	12.34	12.42	12.95	13.06	12.31	12.45	12.16	12.86	12.93	12.66	12.82
	Madurai.	Thurubikkavalluvankottai.	12.34	12.34	10.83	12.19	12.19	11.23	12.35	13.05	13.49	13.11	12.41	12.91	12.71	12.82
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—cont.

District.	Centres of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SEEDS OF 50 TONS PER RUPEE.												Average (1897-98)	Average (1898-99)
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
Tamilnadu.	Navalur.	Nagapattinam.	12.60	13.13	11.80	13.45	13.65	12.88	13.14	11.38	12.47	12.33	13.12	12.42	12.93	12.75
	Arantangi.	Vakkannuram.	13.16	12.63	12.39	11.86	12.30	12.65	12.87	12.56	12.98	12.66	12.87	12.93	13.60	13.21
	Mayavaram.	Vakkannuram.	12.64	12.55	12.59	12.34	12.42	12.95	13.06	12.31	12.45	12.16	12.86	12.93	12.66	12.82
	Manjira.	Thurubikkavalluvankottai.	12.34	12.34	10.83	12.19	12.19	11.23	12.35	13.05	13.49	13.11	12.41	12.91	12.71	12.82
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
Madras.	Kudappalur.	Nagapattinam.	12.60	13.13	11.80	13.45	13.65	12.88	13.14	11.38	12.47	12.33	13.12	12.42	12.93	12.75
	Marappur.	Vakkannuram.	13.16	12.63	12.39	11.86	12.30	12.65	12.87	12.56	12.98	12.66	12.87	12.93	13.60	13.21
	Kottur.	Vakkannuram.	12.64	12.55	12.59	12.34	12.42	12.95	13.06	12.31	12.45	12.16	12.86	12.93	12.66	12.82
	Madurai.	Thurubikkavalluvankottai.	12.34	12.34	10.83	12.19	12.19	11.23	12.35	13.05	13.49	13.11	12.41	12.91	12.71	12.82
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23
	Boamla.	Arakkankottai.	11.27	11.53	10.58	11.39	10.60	11.33	11.55	11.31	11.53	11.45	12.09	11.81	10.84	12.23

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1907-08—cont.

MONTHLY PRICES OF SALT IN GOVERNMENT SEERS OF 80 TOLAS PER RUPEE.																	
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 (1897-98).	Average (1896-97).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Tinnevely —cont.	Tuticorin	Levingspuram	13.24	13.20	13.59	13.61	12.98	13.72	12.97	13.37	13.55	13.58	13.61	..	12.92	13.56	
		Servadakkulam	13.41	13.07	13.40	13.69	13.41	12.84	12.84	12.84	..	13.79	13.41	14.10	13.84	13.41	13.44
		Tuticorin	17.33	13.40	13.47	14.02	12.52	12.32	12.92	12.34	..	..	13.80	13.46	13.84	13.23	13.53
		Kayalpatnam	..	..	..	..	13.61	13.41	13.41	13.32	13.36	13.62	..	..	..	14.09	12.70
	Ottapidam	Arumuganeri	..	13.59	..	..	13.25	13.10	13.10	..	..	..	..	..	13.10	13.61	13.53
		Levingspuram	..	..	..	..	..	..	13.20	..	..	..	..	..	..	13.20	13.20
		Servadakkulam	..	..	13.04	..	..	..	12.50	13.85	12.40	13.41	12.80	13.50	13.88	12.61	14.03
		Tuticorin	..	..	11.73	12.86	12.91	13.26	12.73	12.73	11.96	12.76	12.19	11.65	11.65	12.45	12.65
	Vilattikulam	Tuticorin	12.48	13.43	11.73	12.86	12.91	13.26	12.73	12.73	11.96	12.76	12.19	11.65	11.65	12.45	12.65
		Arumuganeri	12.75	12.45	12.87	13.60	13.25	13.60	12.55	13.30	..	12.20	12.20	12.70	12.82	12.43	12.95
Sivilliputtur	Tuticorin	..	..	12.26	13.60	13.25	13.60	12.55	13.30	..	12.20	12.20	12.70	12.82	12.43	12.95	
	Arumuganeri	..	..	..	..	..	..	..	12.38	12.38	..	12.38	..	12.34	12.37	11.57	
Tamilnadu	Tamilnadu	Kayalpatnam	12.37	..	..	..	..	13.35	12.38	12.46	12.50	12.38	..	..	12.37	12.14	12.65
		Kayalpatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	13.16	12.92
		Kayalpatnam	..	..	..	..	..	..	..	13.11	13.19	13.05	13.17	13.18	..	13.12	12.13
		Kayalpatnam	..	..	..	..	..	..	..	12.59	12.46	..	12.41	12.38	12.48	12.48	12.48
	Sattir	Tuticorin and Kayalpatnam	..	..	12.10	12.10	13.70	13.22	12.79	..	..	..	12.41	12.35	12.46	12.70	12.70
		Arumuganeri	10.50	10.94	10.15	11.17	11.25	10.78	10.78	10.78	10.71	10.70	11.12	10.65	..	12.65	12.12
	Colombatore	Bombay	10.21	11.33	11.36	11.29	11.46	10.80	10.28	11.29	..	11.29	11.29	11.29	11.29	10.80	10.80
		Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	11.25	11.25
	Tiruppur	Bombay	11.70	11.36	11.36	11.54	12.34	12.03	12.03	11.70	12.19	12.19	12.19	12.19	12.19	11.05	10.51
		Tuticorin	13.60	13.60	13.60	12.50	12.19	12.19	12.19	11.67	12.19	12.19	12.19	12.19	12.19	12.19	11.40
Karur	Kecapattam	13.60	13.60	13.60	12.50	12.19	12.19	12.19	11.67	12.19	12.19	12.19	12.19	12.19	12.19	11.40	
	Bombay	11.25	10.63	10.25	10.76	11.40	11.40	11.40	11.03	10.80	10.85	10.85	10.85	10.85	10.74	10.82	
Cannalore.	Palladam	11.44	..	10.77	10.76	11.40	11.40	11.40	11.39	11.53	10.82	11.63	11.44	11.44	11.25	10.77	
	Bombay	10.70	..	11.75	11.17	7.36	10.35	10.35	11.19	11.19	11.19	10.43	10.50	10.50	10.50	11.16	
	Pollachi	..	..	..	..	..	10.33	10.33	..	..	..	..	..	..	10.33	10.33	
Udumalpet	Udumalpet	Bombay	10.45	11.30	10.17	10.72	10.38	11.10	10.73	11.00	..	11.50	11.25	11.50	10.35	11.50	
		Madras	11.21	11.28	10.46	11.55	11.00	11.10	11.10	11.39	11.39	..	11.50	11.39	11.39	11.39	11.39

APPENDIX E—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 1907-08—cont.

[illegible]

Statement showing the retail prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1897-98—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	RETAIL PRICES OF SALT IN GOVERNMENT SERIES OF 80 TONS PER SUPPLY.												Average (1897-98)	Average (1896-97)
			April	May	June	July	August	September	October	November	December	January	February	March		
South Canara— <i>cont.</i>	Mangalore ..	Bombay ..	11-03	11-36	12-29	12-67	11-70	12-99	11-85	11-79	12-45	12-90	11-66	11-41	11-85	12-06
	Udupi ..	Bombay ..	12-06	12-62	11-69	11-75	11-37	12-21	11-57	11-27	10-34	10-97	11-10	12-18	11-57	11-42
	Coondapoor ..	Bombay ..	11-34	11-59	10-76	10-90	10-64	11-34	11-30	10-81	10-10	11-31	10-60	10-97	10-88	10-75
	Puttur ..	Bombay ..	10-42	11-65	12-40	12-03	11-97	12-43	12-79	10-34	12-06	12-66	11-08	11-41	11-34	11-44
	Attur ..	Do. ..	11-70	11-63	11-59	11-28	10-15	10-31	11-79	11-72	12-63	11-56	11-34	11-44	11-33	11-44
	Telicherry ..	Do. ..	12-25	12-78	12-79	12-79	12-18	12-10	11-35	11-48	11-36	11-49	11-79	12-12	11-56	12-06
	Calicut ..	Do. ..	12-04	12-54	12-61	11-66	12-04	11-56	11-11	11-34	11-30	11-87	11-21	10-70	11-35	12-33
	Palghat ..	Do. ..	8-72	11-39	11-68	11-56	11-89	11-69	11-60	12-60	12-78	12-43	12-29	12-03	11-87	11-69
	Ponnani ..	Do. ..	12-79	12-81	11-63	11-31	11-78	10-33	11-71	12-47	10-92	11-46	10-92	11-07	11-38	12-03
	Cananore ..	Do. ..	15-05	12-50	11-74	11-55	10-74	11-87	12-41	12-13	13-16	12-25	12-66	11-78	12-04	11-27
Malabar	Madagat ..	Do. ..	13-01	12-31	12-35	11-90	11-33	10-64	11-17	11-86	12-62	11-67	12-17	12-21	11-64	12-27
	Manandoly ..	Do. ..	11-50	12-43	12-61	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Cochin ..	Do. ..	12-09	11-75	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Waiyand ..	Do. ..	11-98	12-47	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Vaditt ..	Do. ..	12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Perintalamanna ..	Do. ..	12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Manjeri ..	Do. ..	12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
	Kulpara ..	Do. ..	12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
			12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14
			12-00	11-79	12-42	12-16	12-48	12-25	12-35	12-69	12-63	12-96	12-54	12-33	12-55	12-14

APPENDIX G.

STATEMENT OF STOCKS AND ISSUES OF SALT IN THE PRESIDENCY OF MADRAS IN THE YEAR 1897-98.

APPENDIX G.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1897-98.

APPENDIX G.]

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[STOCKS AND ISSUES.]

RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.						
Factory or Depot.	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGE TO BE WRITTEN OFF.															
	Government.										Excheq.					
	Govt. ment.	Excess.	Total.	Received from Licenses.	From other sub-divisions.	Gain by weight.	Miscellaneous.	Total.	Received from Licenses.	Retained from related.	Miscellaneous.	Total.	Govt. ment.	Excess.	Grand total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast.																
Chennai Sub-division.																
Ganjam (including Extension)	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Poona	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Naupada	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Channarayana	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Kanika	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Bucharam	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Bhacharuvu	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Ponnuram	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total	1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
General Sub-Division.																
Ponnaguduru	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Machilipatnam	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Agumalapur	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

With a view to showing at a glance the extent of the account adjustments relating to the restorations of remnant heaps the quantity actually stored out of remnant has been shown in this column and the surplus relating to gain by weightment, which are being held in column 12.

(a) Quantity received from Calcutta for fish-curing purposes.

(b) Quantity received from Calcutta for fish-curing purposes.

(c) Quantity received from Calcutta for fish-curing purposes.

(d) Quantity received from Calcutta for fish-curing purposes.

(e) Quantity received from Calcutta for fish-curing purposes.

(f) Quantity received from Calcutta for fish-curing purposes.

(g) Quantity received from Calcutta for fish-curing purposes.

(h) Quantity received from Calcutta for fish-curing purposes.

(i) Quantity received from Calcutta for fish-curing purposes.

(j) Quantity received from Calcutta for fish-curing purposes.

(k) Quantity received from Calcutta for fish-curing purposes.

(l) Quantity received from Calcutta for fish-curing purposes.

(m) Quantity received from Calcutta for fish-curing purposes.

(n) Quantity received from Calcutta for fish-curing purposes.

(o) Quantity received from Calcutta for fish-curing purposes.

(p) Quantity received from Calcutta for fish-curing purposes.

(q) Quantity received from Calcutta for fish-curing purposes.

(r) Quantity received from Calcutta for fish-curing purposes.

(s) Quantity received from Calcutta for fish-curing purposes.

(t) Quantity received from Calcutta for fish-curing purposes.

(u) Quantity received from Calcutta for fish-curing purposes.

(v) Quantity received from Calcutta for fish-curing purposes.

(w) Quantity received from Calcutta for fish-curing purposes.

(x) Quantity received from Calcutta for fish-curing purposes.

(y) Quantity received from Calcutta for fish-curing purposes.

(z) Quantity received from Calcutta for fish-curing purposes.

(a) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(b) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(c) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(d) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(e) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(f) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(g) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(h) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(i) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(j) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(k) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(l) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(m) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(n) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(o) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(p) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(q) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(r) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(s) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(t) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(u) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(v) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(w) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(x) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(y) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

(z) Includes 100,000 mounds of Government salt received from Nampuram and 16 mounds received from Parakata for fish-curing purposes.

APPENDIX G.]

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[STOCKS AND ISSUES.]

APPENDIX G—cont.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1897-98—cont.

Factory or Depot.	EXPENDITURE DURING THE YEAR.										BALANCE IN HAND INCLUDING THE WASTAGE TO BE WRITTEN OFF.		
	Government.					Private.					Total.	Excess.	Total.
	Home and inland carrying charges.	Sold to French Govt. and other divs. and share.	Miscellaneous.	Wastage written off.	Total.	Home and inland carrying charges.	Export by sea.	Miscellaneous.	Wastage written off.	Total.				Govt. ment.
18	19	20	21	22	23	24	25	27	28	29	30	31	32
East Coast.													
Chennai Sub-Division.													
Ganjam (including extension)	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.	L. MOS.
Baital	37,482	1,173	..	..	9,312	33,407	151,958	..	6,693	127,863	555,757	475,759	775,759
Baital	5,013	2,938	..	..	145	8,112	1,173	..	..	154,976	154,976	127,683	607,587
Naupada	15,071	1,071	..	..	(c) 3,919	22,967	1,173	(c) 17,831	37,183	217,927	129,680	6,100	129,680
Channarayana	191,973	339	..	(c) 149	6,038	194,145	87,431	..	1,821	217,927	217,927	375	317,636
Kanika	..	113	..	..	99	422	87,431	(c) 6,003	1,214	37,663	37,663	..	37,663
Bucharam	..	..	..	..	..	..	89,451	(c) 5,013	2,231	79,123	79,123	107	97,575
Bhacharuvu	..	..	..	..	..	..	1,173	(c) 3,874	3,211	110,366	110,366	13,175	13,175
Ponnuram	..	..	..	(c) 2,252	..	2,252	239,153	(c) 3,317	6,857	213,857	233,619	294,634	417,797
Bhacharuvu	..	..	..	..	..	..	..	..	..	..	..	..	..
Ponnuram	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	608,920	11,953	..	..	36,547	769,515	816,381	88,674	69,498	345,156	1,655,131	763,293	2,418,427
General Sub-Division.													
Pennaguru	..	..	..	(c) 4	753	6,163	295,137	..	11,631	332,358	332,358	262,119	577,954
Machilipatnam	..	..	..	..	129	414	118,397	(c) 2,614	4,569	125,771	126,188	10,012	24,593
Agumalapur	..	..	..	..	..	..	21,658	(c) 1,156	651	86,816	86,816	41,421	114,211
Total	339	4,765	729	..	834	6,403	437,932	13,816	17,918	495,558	592,191	321,299	618,511
Machilipatnam Sub-Division.													
Pennaguru	..	..	..	(c) 4,118	1,241	150,055	..	..	..	..	169,346	26,591	26,591
Machilipatnam	..	..	..	..	..	171	798,332	..	12,673	120,996	121,167	16	319,743
Agumalapur	..	..	..	(c) 60	..	1,317	39,368	(c) 10,431	2,492	62,811	59,628	703	121,256
Total	91,636	4,438	..	4,173	1,241	151,533	147,711	10,461	13,165	173,867	27,849	27,815	497,632

(a) Quantity sent to Karpal for fish-curing purposes.

(b) Quantity sent to Karpal for fish-curing purposes.

(c) Quantity sent to Karpal for fish-curing purposes.

(d) Quantity sent to Karpal for fish-curing purposes.

(e) Quantity sent to Karpal for fish-curing purposes.

(f) Quantity sent to Karpal for fish-curing purposes.

(g) Quantity sent to Karpal for fish-curing purposes.

(h) Quantity sent to Karpal for fish-curing purposes.

(i) Quantity sent to Karpal for fish-curing purposes.

(j) Quantity sent to Karpal for fish-curing purposes.

(k) Quantity sent to Karpal for fish-curing purposes.

(l) Quantity sent to Karpal for fish-curing purposes.

(m) Quantity sent to Karpal for fish-curing purposes.

(n) Quantity sent to Karpal for fish-curing purposes.

(o) Quantity sent to Karpal for fish-curing purposes.

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(u) Quantity sent to Karpal for fish-curing purposes.

(v) Quantity sent to Karpal for fish-curing purposes.

(w) Quantity sent to Karpal for fish-curing purposes.

(x) Quantity sent to Karpal for fish-curing purposes.

(y) Quantity sent to Karpal for fish-curing purposes.

(z) Quantity sent to Karpal for fish-curing purposes.

ATTENDANCE

all in the Presidency of

APPENDIX G.

Stock at the beginning of the year including the balances to be written off.				Received during the year.										Total in hand and received.		
Factory or Depos.	Government.	Excess.	Total.	Government.					Excise.					Grand total.	Grand total.	
				Received from licensees.	From other authorities.	Gain by weighing.	Miscellaneous.	Total.	Received from licensees.	Remnants restored.	Miscellaneous.	Total.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast—cont. Nallur Sub-division.																
China Ganjam ..	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Kanupatti ..	168,306	168,306	340,980	..	..	23	..	346,108	..	..	..	..	346,108	514,414	..	860,522
Kakati ..	291,108	291,794	40,490	242	..	..	..	44,242	..	..	..	..	44,242	11,750	..	342,734
Lakapate ..	..	266,188	..	..	..	..	(d) 369	366	269,641	3,176	(a) 40	..	273,217	271	479,094	479,405
Krishnapattam ..	(a) 72	102,631	102,631	..	..	..	..	..	83,981	1,721	..	..	85,702	(c) 618	(f) 187,657	188,303
Do. extension	..	236,850	236,850	..	..	..	..	..	171,630	32,363	(d) 10	..	194,003	..	430,563	430,563
Do. No. I., extension	303,568	303,568	47,834	..	..	..	..	47,834	38,954	2,782	..	..	41,736	83,312	132,201	185,514
Do. No. II.	48,854	173,151	228,005	..	..	..	..	..	34,061	35,916	..	..	69,977	48,854	269,123	317,963
Devarupattam ..	28,552	..	28,552	2,500	2,480	..	..	1,880	..	..	..	..	4,820	53,432	..	36,432
Total ..	781,411	926,770	1,708,181	445,556	2,150	28	360	445,424	590,967	65,568	140	636,065	1,081,439	1,320,281	1,562,249	2,752,570
Chengannur Sub-division.																
Tada ..	74	168,853	..	..	..	..	..	..	56,963	2,363	(c) 42	..	57,001	(a) 3,554	(f) 221,778	925,867
Kattur ..	20,939	192,654	..	..	..	..	..	..	21,236	243	..	..	23,339	(g) 28,659	(f) 154,513	178,213
Vayalur ..	11,917	192,563	..	..	..	..	..	..	..	..	..	..	243	11,917	(g) 192,866	360,829
Paldihav ..	..	241,137	..	..	..	..	..	..	..	16,711	(f) 319	..	17,766	..	(g) 250,859	228,924
Alipet ..	..	269,355	..	..	..	..	..	..	..	4,920	(b) 4,062	..	10,329	..	(g) 258,094	268,634
Vallur ..	..	216,267	..	..	..	..	..	..	2,191	13,978	(c) 46	..	15,278	19,736	(d) 230,863	340,845
Madras Depot ..	3,175,535	3,175,535	(a) 19,759	..	..	..	(c) 131	234,378	..	39,278	..	..	29,278	39,278	(b) 3,508,485	390,110
Vaduvamangari ..	2,637	197,235	..	..	..	..	..	..	..	98,916	(a) 9,350	..	98,941	26,501	1,093,017	1,193,938
Corvion ..	(f) 29,501	427,634	427,634	..	..	..	..	..	..	6,108	..	..	6,108	..	435,356	443,866
Chengur ..	..	141,419	..	..	..	..	(d) 221	224	237,737	12,591	(d) 14	250,672	250,672	..	394,452	581,372
Chengannur (including Krumbaham extension).	216,030	311,745	527,811	..	..	..	..	..	294,632	57,801	..	..	352,566	216,030	694,551	910,410
Karaiadu ..	12,801	..	12,801	..	..	..	..	..	..	..	..	..	..	12,801	..	12,801
Total ..	3,469,600	3,147,429	6,617,029	254,093	..	..	338	254,631	618,895	838,469	538	912,422	1,198,793	3,826,763	4,048,119	7,874,912

[illegible]

APPENDIX G.]

[illegible]

(a) Sent to Pakala for fish-curing purposes.
(b) Includes 13,385 maunds of Government salt of 1895 transported to the Madras district and 2 maunds found short in the Mangadu fish-curing yard the value of which has been recovered.
(c) Includes 34,710 maunds of Government salt destroyed, 42,448 maunds sold to Messrs. Arundel & Co. for export to Calcutta, 5 maunds lost by transport, the value of which was recovered and 1 maund sample sent to the interior districts.
(d) Sent to Channaray for fish-curing purposes.
(e) Includes 8,212 maunds old salt destroyed.
(f) Includes 3,940 maunds old salt destroyed.
(g) Includes 30 maunds old salt destroyed and 76 maunds dirty salt destroyed.
(h) Includes 55,150 maunds of salt reduced to refuse destroyed and 10,114 maunds old salt destroyed.
(i) Includes 19,650 maunds old salt destroyed.
(j) Includes 5,831 maunds old salt destroyed.
(k) Includes 34,230 maunds old salt destroyed.
(l) Includes 56,434 maunds old salt destroyed.
(m) Includes 26,098 maunds old salt destroyed and 100 maunds dirty salt destroyed.
(n) Includes 18,132 maunds old salt destroyed.

APPENDIX G—cont.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1897-98—cont.

APPENDIX G.]

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[STOCKS AND ISSUES.]

STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGES TO BE WRITTEN OFF.										RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RESERVED.	
Factory or Depot.		Government.		Excise.		Grand Total.		Grand Total.		Excise.		Grand Total.		Grand Total.		Grand Total.					
		Govt. ment.	Licenses.	Total.	Received from licenses.	From other sub-divisions.	Gain by weightment.	Miscellaneous.	Total.	Received from licenses.	Restored.	Miscellaneous.	Total.	Govt. ment.	Excise.	Grand Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
East Coast—cont.																					
Chidambaram Sub-division.																					
Chidambaram ..	52	69,424	59,485	74	..	..	..	74	72,065	..	..	..	72,065	1,005	1,005	1,010					
Mamabadi ..	..	1,306	7,068	..	..	..	..	..	27,860	..	..	..	27,860	..	..	29,166					
Tiruppur ..	..	67,154	67,159	..	..	..	..	..	35,921	..	..	..	35,921	..	..	103,080					
Nedavadi ..	23	160,209	160,209	..	..	..	..	..	137,801	..	..	..	137,801	..	..	323,919					
Total ..	80	237,153	237,243	74	..	..	..	74	274,048	..	..	..	274,048	1,005	1,005	568,502					
Nagapattinam Sub-division.																					
Nagapattinam ..	210,935	233,412	466,451	..	..	..	..	..	118,764	33,979	..	..	152,743	210,935	33,979	244,914					
Vadamanam ..	157,727	177,596	335,323	60,907	..	..	..	61,056	113,472	..	..	..	113,472	157,727	60,907	218,634					
Thambakulam ..	2,401	151,813	154,214	..	..	..	..	1,410	47,172	18,412	..	..	65,584	2,401	18,412	222,488					
Adirampattinam ..	126,156	87,594	213,750	9,573	..	..	..	9,573	63,312	15,448	..	..	78,760	126,156	9,573	303,083					
Kattankulam ..	114,293	74,445	188,738	..	..	..	..	64,063	87,751	1,104	..	..	88,855	114,293	1,104	294,140					
Thandantham ..	1,753	21,576	23,329	..	..	..	..	..	47,582	..	..	..	47,582	1,753	..	71,182					
Vadamanam ..	18,871	49,972	68,843	16,026	..	..	..	16,026	..	..	..	..	..	18,871	..	80,714					
Mamabadi ..	607,865	790,504	1,398,369	141,244	..	1	1,409	142,744	480,053	88,955	..	..	569,008	607,865	88,955	1,485,828					
Total ..	881	4,220	42,611	155	..	..	..	1,088	10,583	1,025	..	..	11,608	881	1,025	21,279					
Tiruvallur Sub-division.																					
Tiruvallur ..	4,080	30,560	34,640	604	..	..	..	604	39,421	..	..	..	39,421	4,080	..	64,974					
Arakkal ..	2,476	212,626	215,102	..	..	..	..	..	110,215	990	..	..	111,205	2,476	..	217,681					
Tatkorin ..	3,505	153,534	157,039	7,901	..	..	..	7,901	117,475	..	..	..	117,475	3,505	..	160,544					
Lebbanur ..	218,067	218,067	436,134	75,878	..	..	..	75,878	210,555	..	..	..	210,555	218,067	..	428,622					
Sevankulam ..	351,124	504,891	855,915	..	..	..	..	..	283,688	..	..	..	283,688	351,124	..	1,207,043					
Kovalam ..	98,955	58,055	156,910	..	..	..	..	..	168,480	..	..	..	168,480	98,955	..	255,365					
Arumangudi ..	2,302	124,815	127,117	..	..	..	..	..	220,139	..	..	..	220,139	2,302	..	129,419					
Total ..	881	4,220	42,611	155	..	..	..	1,088	10,583	1,025	..	..	11,608	881	1,025	21,279					
(a) Undelivered salt the duty and cess on which was refunded.																					
(b) Gain by weightment.																					
(c) Includes 2 maunds gain by weightment.																					
(d) Includes 11 maunds gain by weightment.																					
(e) Includes 2 maunds gain by weightment.																					
(f) Includes 117 maunds of salt purchased from the excise licenses for fish-curing purposes.																					
(g) Includes 117 maunds of salt purchased from the excise licenses for fish-curing purposes.																					

(a) Undelivered salt the duty and cess on which was refunded.

(b) Gain by weight.

(c) Includes 50 maunds purchased from the excise licences for fish-curing purposes.

(d) Includes 642 maunds purchased from the excise licences for fish-curing purposes.

(e) Includes 342 maunds purchased from the excise licences for fish-curing purposes.

(f) Includes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(g) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(h) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(i) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(j) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(k) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(l) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(m) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(n) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(o) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(p) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(q) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(r) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(s) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(t) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(u) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(v) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(w) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(x) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(y) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(z) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(aa) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ab) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ac) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ad) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ae) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(af) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ag) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ah) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ai) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(aj) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ak) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(al) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(am) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(an) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ao) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ap) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(aq) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ar) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(as) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(at) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(au) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(av) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(ax) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(az) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ba) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bb) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bc) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(bo) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(bq) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(br) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bs) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bt) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bu) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bv) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bw) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bx) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(by) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(bz) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(cp) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(cs) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(cw) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(dg) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

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(dl) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(dm) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(dn) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(do) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(dp) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(dq) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(dr) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

(ds) Excludes 177 maunds of salt purchased from the excise licences for fish-curing purposes.

APPENDIX H.

STATEMENT showing Duty-paid and Duty-bearing Salt imported by sea and cleared in the Madras Presidency in 1897-98.

Sub-Division.	Port or District of import.	AS PER MANIFESTA FROM		Total as per manifest.	WASTAGE DISCOVERED.		Actual quantity imported.
		Boundary.	North Canara, &c.		Quantity.	Centages.	
1	2	3	4	5	6	7	8
<i>Duty-paid imports (by sea).</i>							
Chingleput	Madras	L. MDS. 192	L. MDS. 192	L. MDS. 192	L. MDS. 192	L. MDS. 192	L. MDS. 192
	Batadur (South Canara district)	..	3,997	8,997	346	3.81	8,651
	Coondapoor do.	28,311	5,917	29,128	325	1.15	28,803
	Hangarkotta do.	38,093	11,320	49,413	442	1.12	48,971
	Malpe do.	6,816	769	7,585	113	1.49	7,472
	Mangalore do.	178,729	..	178,729	5,417	3.08	173,312
	Mulki do.	11,814	..	11,814	433	3.12	11,381
	Cannanore (Malabar district)	..	68,917	68,917	1,857	2.12	67,060
	Tellicherry do.	..	75,124	75,124	1,823	2.45	73,301
	Calicut do.	..	17,792	17,792	368	2.01	17,424
	Quilandi do.	..	8,672	8,672	11	0.29	8,661
	Calicut do.	..	559,733	559,733	12,496	2.23	547,237
	Beypore do.	..	58,520	58,520	1,281	2.19	57,239
	Ponnani do.	..	228,994	228,994	7,551	3.38	221,443
	Cochin do.	..	12	2,238	51	2.26	2,187
	Total	349,745	1,031,006	1,279,751	31,728	2.47	1,248,023
	Total, Duty-paid	248,937	1,031,006	1,279,945	31,728	2.47	1,248,217
<i>Duty-bearing imports (by sea).</i>							
Chingleput	Vizagapatnam	..	..	..	..	..	..
Chingleput	Madras	..	..	..	..	..	1,865
Chingleput	Taticoria	..	..	..	..	..	..
Chingleput	Mangalore	..	..	..	..	..	1,865
Chingleput	Malpe	..	..	..	..	..	..
Chingleput	Hangarkotta	..	..	..	..	..	..
Chingleput	Coondapoor	..	..	..	..	..	..
Chingleput	Calicut	..	..	..	..	..	..
Chingleput	Cochin	..	..	..	..	..	..
Chingleput	Cannanore and Tellicherry	..	..	..	..	..	..
	Total	..	..	..	..	..	3,830
<i>Duty-bearing imports (by land).</i>							
Negapatnam	..	..	..	..	..	..	1
	Grand Total	..	..	..	..	..	1,252,053

* The whole quantity received was spent during the year.

STATEMENT showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1897-98.

District.	Total number of heaps sold.	Years in which cleared.	HEAPS IN WHICH WASTAGE OCCURRED.			HEAPS IN WHICH EXCESS OCCURRED.			VALUE OF SALT DUTYABLE.	
			Number of heaps.	Percentage of waste.	Amount of waste.	Number of heaps.	Percentage of excess.	Amount of excess.	At prime cost.	Total amount.
1	2	3	4	5	6	7	8	9	10	11
<i>Madras Sub-Division.</i>										
Chingleput	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Government	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Salt	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Excise	41	1897-98	41	1.71	1,350	41	0.3	1,260	140 4 0	1,500 4 0
Government	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Total	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
<i>North Canara Sub-Division.</i>										
Chingleput	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Government	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Salt	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Excise	41	1897-98	41	1.71	1,350	41	0.3	1,260	140 4 0	1,500 4 0
Government	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Total	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
<i>Malabar Sub-Division.</i>										
Chingleput	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Government	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0
Salt	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Excise	41	1897-98	41	1.71	1,350	41	0.3	1,260	140 4 0	1,500 4 0
Government	63	1897-98	63	7.94	5,000	63	0.3	1,890	140 4 0	2,010 4 0
Total	104	1897-98	104	6.58	6,816	104	1.04	1,040	2,729 5 0	11,856 12 0

* One heap showed capital return.

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 1897-98—contd.

Circles.	Heaps in which wastage occurred.				Heaps in which excess occurred.				Value of net difference.					
	Total number of heaps sold.	Year in which stored.	Outage of wastage.		Number of heaps.	Stored contents.	Average.	Amount of excess.	Percentage of excess.	Total stored contents.	Net difference, + or -.	Percentage of net difference.	At prices cost.	At monopoly price.
			Maximum.	Minimum.										
Calcutta Division—cont.														
Calcutta Division—cont.	31	1896-97	31	1,000	8.33	2,067	132	6.75	6.75	..	..	..	..	..
		1897-98	1	2,400	6.75	6.75	..	..	..	..	..	..	..	..
		1898-99	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1899-00	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1900-01	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1901-02	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1902-03	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1903-04	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1904-05	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1905-06	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1906-07	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1907-08	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1908-09	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1909-10	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1910-11	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1911-12	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1912-13	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1913-14	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1914-15	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1915-16	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1916-17	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1917-18	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1918-19	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1919-20	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1920-21	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1921-22	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1922-23	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1923-24	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1924-25	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1925-26	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1926-27	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1927-28	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1928-29	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1929-30	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1930-31	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1931-32	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1932-33	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1933-34	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1934-35	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1935-36	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1936-37	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1937-38	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1938-39	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1939-40	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1940-41	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1941-42	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1942-43	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1943-44	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1944-45	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1945-46	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1946-47	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1947-48	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1948-49	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1949-50	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1950-51	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1951-52	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1952-53	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1953-54	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1954-55	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1955-56	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1956-57	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1957-58	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1958-59	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1959-60	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1960-61	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1961-62	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1962-63	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1963-64	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1964-65	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1965-66	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1966-67	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1967-68	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1968-69	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1969-70	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1970-71	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1971-72	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1972-73	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1973-74	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1974-75	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1975-76	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1976-77	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1977-78	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1978-79	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1979-80	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1980-81	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1981-82	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1982-83	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1983-84	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1984-85	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1985-86	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1986-87	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1987-88	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1988-89	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1989-90	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1990-91	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1991-92	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1992-93	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1993-94	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1994-95	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1995-96	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1996-97	1	1,000	6.01	6.01	..	..	..	..	..	..	..	..
		1997-98	1	1,000	6.01	6.01	..	..	..	..	..			

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 1897-98—cont.

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.			Heaps in which excess occurred.			Value of net difference.					
			Number of heaps.	Amount of wastage.	Average.	Number of heaps.	Amount of excess.	Percentage of excess.	Total stored contents.	Net difference, + or -.	Percentage of net difference.			
												Maximum.	Minimum.	
Mylapore Sub-Division—cont.														
			L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Pala.	83	1892-93 ..	6	14,400	1,894	18,000	775	13.77	..	..	..	..	1,924	13.77
		1893-94 ..	7	16,800	1,546	12,411	5,388	10.98	..	..	..	..	1,846	10.98
		1894-95 ..	6	14,400	1,376	13,833	575	9.55	..	..	..	..	1,376	9.55
		1895-96 ..	11	21,600	1,795	10,800	575	7.89	..	..	..	..	1,795	7.89
		1896-97 ..	22	24,000	2,106	7,911	1,115	3.60	..	..	..	..	2,106	3.59
		1897-98 ..	28	32,400	2,822	8,255	6,033	2.13	3	7,200	40	0.55	1,782	2.15
Exche.	83	..	50	177,306	9,605	..	..	5.11	3	7,200	40	0.55	..	9,605
Lakapalle	23	1892-93 ..	6	12,000	1,488	17,146	10,550	12.98	..	..	..	..	1,488	12.98
		1893-94 ..	4	9,000	688	9,008	9,026	7.16	..	..	..	..	770	7.16
		1894-95 ..	5	10,815	770	8,255	7,116	7.32	..	..	..	..	484	2.93
		1897-98 ..	9	21,600	484	8,300	6,009	2.21	..	..	..	..	..	..
Exche.	23	..	28	58,715	3,158	..	..	6.33	..	..	..	..	3,328	6.39
Krishnasalem.	179	1892-93 ..	3	7,200	1,898	29,911	11,335	26.49	..	..	..	..	1,898	26.36
		1893-94 ..	1	2,400	489	18,000	18,000	18.00	..	..	..	..	489	18.00
		1894-95 ..	18	45,600	3,860	16,455	3,713	8.55	..	..	..	..	3,860	8.93
		1895-96 ..	16	35,923	3,398	11,795	2,801	8.91	..	..	..	..	3,645	8.91
		1896-97 ..	31	219,189	7,677	10,055	9,550	4.36	..	..	..	..	7,677	3.60
		1897-98 ..	40	115,764	2,656	5,593	6,411	5.59	1	3,400	10	0.32	2,656	2.29
Exche.	179	..	177	419,886	10,723	..	..	4.70	1	3,400	10	0.32	..	19,710
		1893-94 ..	7	15,281	2,545	39,411	15,411	16.65	..	..	..	..	2,616	16.65
		1894-95 ..	19	45,600	5,708	15,590	6,550	12.61	..	..	..	..	5,708	12.61
		1895-96 ..	1	2,400	244	10,146	10,146	19.10	..	..	..	..	2,441	19.10
		1896-97 ..	2	4,800	328	7,793	8,409	6.82	..	..	..	..	4,800	6.82
		1897-98 ..	3	7,200	703	8,338	6,008	7.32	..	..	..	..	703	7.32
		1898-99 ..	14	16,800	1,084	6,000	6,715	6.45	..	..	..	..	1,084	6.45
		1897-98 ..	3	7,200	970	4,502	5,300	8.75	..	..	..	..	970	3.76

* One heap showed equal content.

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 1897-98—cont.

Circles.	Heaps in which wastage occurred.			Heaps in which excess occurred.			Value of net difference.				
	Total number of heaps sold.	Year in which stored.	Number of heaps.	Wastage.		Number of heaps.	Amount of excess.	Percentage of excess.	Total stored contents.	Net difference, + or -.	Percentage of net difference.
				Maximum.	Minimum.							Average.
Mylapore Sub-Division—contd.											
Government	54	..	54	L. mds. 101,384	L. mds. 10,389	10.39	..	..	L. mds. 101,384	L. mds. — 10,389	10.39
Total	255	..	251	621,880	86,012	20.23	1	2,400	624,160	— 30,662	5.34
Exche.	208	..	203	675,120	94,427	5.09	4	3,600	681,720	— 54,817	5.60
Total Government	184	..	183	544,316	21,571	4.57	1	3,600	547,916	— 24,543	4.68
Grand Total	482	..	475	1,219,450	64,595	4.50	5	12,000	1,227,455	— 59,000	4.80
Mylapore Sub-Division.											
Tada	71	1892-91 ..	1	1,203	100	8.33	..	..	1,200	— 100	8.33
		1893-92 ..	16	20,400	1,317	6.45	..	..	26,600	— 1,417	6.99
		1894-95 ..	33	50,400	3,776	7.49	..	..	59,684	— 2,776	5.52
		1895-96 ..	12	12,480	807	6.46	..	..	15,464	— 887	4.66
		1897-98 ..	8	12,287	209	1.70	..	..	12,497	— 210	1.70
Exche	71	..	71	118,005	6,409	5.43	..	..	118,000	— 6,415	5.43
Varadur	120	1890-91 ..	30	78,500	14,830	18.89	..	..	78,500	— 14,800	18.20
		1891-92 ..	8	21,600	5,044	23.35	..	..	21,600	— 5,044	23.35
		1892-93 ..	25	76,816	13,636	17.75	..	..	75,816	— 10,000	13.14
		1893-94 ..	19	47,700	6,314	13.24	..	..	47,700	— 6,314	13.24
		1894-95 ..	10	23,344	2,270	9.73	..	..	23,244	— 1,000	4.30
		1895-96 ..	13	32,064	1,987	6.20	..	..	32,064	— 1,987	6.20
		1896-97 ..	7	17,045	745	4.37	..	..	17,045	— 745	4.37
		1897-98 ..	8	11,119	200	1.80	..	..	11,119	— 200	1.80
Exche	120	..	120	307,255	41,421	13.47	..	..	307,255	— 41,421	13.47
Government	6	1895-96 ..	6	19,394	1,901	9.80	..	..	19,394	— 1,901	9.80
Total	126	..	126	326,649	43,322	13.27	..	..	326,649	— 43,322	13.27

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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 1897-98—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					VALUE OF NET DIFFERENCE.					
			Number of heaps.	Percentage of wastage.			Amount of waste.	Number of heaps.	Percentage of excess.			Total stored contents.	Net difference, + or -.	At prime cost.	At monopoly price.			
				Maximum.	Minimum.	Average.			Amount of excess.	Percentage of excess.								
Chingleput Sub-Division—cont.																		
Ennore	815	1890-91 ..	20	62,245	15,711	34.60	10.35	19.81	..	..	..	..	..	..	13,741	19.84	..	
		1891-92 ..	10	27,747	4,137	29.26	12.63	44.99	..	..	..	..	..	..	4,137	44.99	..	
		1892-93 ..	29	121,712	22,507	36.96	9.55	18.55	..	..	..	..	..	..	22,507	18.55	..	
		1893-94 ..	40	125,286	17,227	61.29	9.27	13.75	..	..	..	..	..	..	17,227	13.75	..	
		1894-95 ..	39	235,346	25,838	31.27	1.60	10.13	..	..	..	..	..	..	25,838	10.13	..	
Erise	* 215	1895-96 ..	42	91,620	7,851	37.66	1.80	8.53	..	..	..	..	..	..	7,851	8.54	..	
		1896-97 ..	26	49,064	1,781	31.26	0.20	3.60	..	..	..	..	..	..	1,781	3.60	..	
		1897-98* ..	36	77,538	1,933	14.60	0.16	2.47	..	15,115	297	1.93	..	..	..	1,933	1.75	..
		.. ..	301	818,357	94,818	..	..	11.53	..	..	..	..	..	..	..	94,818	11.53	..
		.. ..	56	129,330	6,783	12.46	2.39	4.42	..	..	..	..	..	..	..	6,783	4.42	..
Madras Depot ..	141	1895-96 ..	88	311,808	20,071	15.63	1.55	3.39	..	..	..	..	..	..	20,071	6.39	..	
		1896-97 ..	17	42,823	1,571	9.30	0.30	3.66	..	..	..	..	..	..	..	1,571	3.66	..
		1897-98 ..	141	486,281	27,373	..	..	5.63	..	..	..	..	..	..	..	27,373	5.63	..
		.. ..	12	36,000	6,612	23.59	13.60	18.33	..	..	..	..	..	..	..	6,612	18.33	..
		.. ..	6	18,660	3,025	20.40	12.72	16.80	..	..	..	..	..	..	..	3,025	16.80	..
Covelong	239	1891-92 ..	28	72,374	11,561	26.93	10.95	14.59	..	..	..	..	..	..	11,561	14.59	..	
		1892-93 ..	20	67,395	7,161	19.08	5.75	13.99	..	..	..	..	..	..	..	7,161	13.99	..
		1893-94 ..	43	106,119	9,493	13.41	3.15	6.94	..	..	..	..	..	..	..	9,493	6.94	..
		1895-96 ..	33	81,816	6,733	14.21	4.00	7.65	..	..	..	..	..	..	..	6,733	7.65	..
		1896-97 ..	87	203,246	8,971	5.83	1.27	1.41	..	..	..	..	..	..	..	8,971	4.41	..
Erise	239	1897-98 ..	9	18,228	284	4.95	0.61	1.65	..	1,348	11	0.81	..	..	284	1.69	..	
		.. ..	238	500,988	53,349	..	..	3.89	..	..	..	..	..	..	..	53,336	3.87	..
		1897-98 ..	17	28,656	5,086	28.80	10.41	17.73	..	..	..	..	..	..	..	5,086	17.73	..
		1898-91 ..	23	33,196	6,929	58.91	6.41	13.03	..	..	..	..	..	..	..	6,929	13.03	..
		1891-92 ..	16	80,832	2,645	29.83	7.95	11.92	..	..	..	..	..	..	..	2,645	11.92	..
Merbanam	..	1893-95 ..	7	16,144	1,781	13.68	7.61	11.42	..	..	..	..	..	..	1,781	11.42	..	
		1897-94 ..	10	24,463	3,174	27.60	6.80	14.00	..	..	..	..	..	..	..	3,174	14.00	..
		1891-93 ..	56	109,864	8,191	14.01	1.60	7.45	..	..	..	..	..	..	..	8,191	7.45	..
		.. ..	238	500,988	53,349	..	..	3.89	..	..	..	..	..	..	..	53,336	3.87	..
		.. ..	13	138,945	0	0	..	..	..	..	..	..	..	..	..	138,945	0	0

* Three heaps showed equal return.

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 1897-98—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					VALUE OF NET DIFFERENCE.			
			Number of heaps.	Percentage of wastage.			Amount of waste.	Number of heaps.	Percentage of excess.			Total stored contents.	Net difference, + or -.	At prime cost.	At monopoly price.	
				Maximum.	Minimum.	Average.			Amount of excess.	Percentage of excess.						
Chingleput Sub-Division—cont.																
Merbanam—cont.	422	1895-96 ..	79	167,050	9,599	17.56	6.34	1	1,394	12	0.70	168,744	1,394	5.99	..	..
		1896-97 ..	138	282,202	9,466	18.30	9.98	..	..	..	..	282,202	9,466	3.34	..	..
		1897-98 ..	83	161,528	8,216	6.77	6.08	1	2,400	2	0.66	163,928	3,214	1.96	..	..
			420	841,225	50,132	..	..	2	4,084	14	0.84	845,319	50,118	6.62	..	126,291 0 0
Erise	30	1891-92 ..	16	38,460	6,870	27.25	6.41	..	..	..	..	38,460	6,870	13.98	..	..
		1893-94 ..	8	19,260	2,592	24.00	8.63	..	..	..	..	19,260	2,592	12.45	..	..
		1894-96 ..	6	12,974	662	9.91	4.41	..	..	..	..	12,974	662	5.34	..	..
			36	69,974	3,424	..	..	..	..	..	..	69,974	3,424	12.93	1,579 8 0	32,639 8 0
Government ..	422	..	450	911,193	38,566	..	..	2	4,084	14	0.84	916,283	58,842	6.39	1,579 8 0	1,47,934 8 0
			1,150	2,686,000	243,170	..	..	14	20,667	332	1.56	2,706,247	245,527	9.68	7,012 3 0	6,14,542 3 0
			177	575,909	27,400	..	..	..	..	..	..	575,909	27,400	6.49	7,012 3 0	1,09,512 8 0
			1,397	3,251,259	453,572	..	..	14	20,567	332	1.56	3,251,846	283,257	8.68	7,012 3 0	7,14,156 9 0
Cuddalore Sub-Division.																
Cuddalore ..	101	1895-96 ..	1	2,110	423	20.64	10.16	..	..	..	..	2,110	423	20.04	..	..
		1896-96 ..	3	9,663	2,168	21.67	13.73	..	..	..	..	9,669	2,168	21.96	..	..
		1896-97 ..	83	4,810	550	20.64	9.00	..	..	..	..	4,810	550	18.72	..	..
		1897-98 ..	61	54,817	2,790	9.40	2.99	..	..	..	..	54,817	2,790	6.15	..	..
Erise	101	..	61	83,094	1,618	5.55	6.50	..	..	..	..	83,094	1,618	2.19	..	..
			101	164,171	7,729	..	..	..	..	..	..	164,171	7,729	5.63	..	13,497 8 0
			1	198	13	10.67	10.07	..	..	..	..	129	13	10.07	..	..
			2	74	5	11.11	4.65	..	..	..	..	74	5	4.95	..	..
Government ..	104	..	3	283	16	..	..	..	..	..	..	266	16	7.88	3 0 0	43 0 0
			104	164,374	7,815	..	..	..	..	..	..	164,374	7,815	5.20	3 0 0	13,540 8 0

* Three heaps showed equal return.

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 1897-98—cont.

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.				Heaps in which excess occurred.				Total stored contents.	Net difference, + or -.	Percentage of net difference.	Value of net difference.				
			Number of heaps.	Amount of waste.	Percentage of wastage.		Number of heaps.	Amount of excess.	Percentage of excess.					At prime cost.	At monopoly price.			
					Maximum.	Minimum.			Average.	Maximum.						Minimum.	Average.	
Coastal Sub-Division—cont.																		
Panagudi	301	1892-93 ..	4	L. MDS. 4,800	22-28	10-60	10-25	..	..	..	4,800	10-25	..	..	..	..		
	..	1893-94 ..	3	2,603	11-33	22-83	22-11	..	..	..	2,603	22-11	..	..	..	..		
	..	1894-95 ..	3	6,614	1,136	23-69	17-09	..	..	..	6,614	17-09	..	..	..	..		
	..	1895-96 ..	6	7,230	1,112	18-93	6-88	16-11	..	..	7,230	16-11	..	..	..	..		
	..	1896-97 ..	83	96,684	5,172	11-16	1-17	6-73	..	..	96,684	6-73	..	..	..	..		
	..	1897-98 ..	98	117,376	2,327	3-16	0-01	1-28	..	1,260	9	0-76	118,576	2,315	1-16	..	..	
Madras	301	..	200	234,794	..	..	..	4-93	1	1,260	9	0-76	235,954	..	11,086	4-95	..	24,212 8 0
	302	..	301	368,876	..	..	..	5-01	1	1,900	9	0-76	369,076	..	10,484	4-99	..	43,716 0 0
	3	..	3	263	..	..	..	7-88	..	..	..	..	243	..	16	7-88	..	43 6 0
Grand Total ..			304	359,478	..	..	..	5-01	1	1,200	9	0-75	360,273	..	19,509	4-99	3 0 0	43,758 0 0
Madras Sub-Division.																		
Panagudi	141	1892-93 ..	11	22,861	26-58	10-12	17-25	..	..	..	22,861	17-25	..	..	..	..	..	..
	..	1893-94 ..	24	78,002	5,616	34-36	8-20	7-11	..	..	78,002	8-20	..	..	..	..	..	..
	..	1894-95 ..	56	129,472	5,031	6-25	0-76	2-93	..	..	129,472	2-93	..	..	..	..	..	..
	..	1897-98 ..	35	84,060	628	4-16	0-01	1-14	..	9,000	84	0-35	93,600	624	0-73	..	..	..
Erdes	141	..	135	314,355	15,511	..	..	4-02	4	9,000	84	0-35	323,965	..	15,477	4-77	..	39,602 8 0
	..	..	6	11,400	7,964	68-60	45-38	57-44	..	..	11,400	..	..	..	..	..	..	..
	..	..	1	133	40	29-98	28-32	29-98	..	..	133	..	..	..	..	..	..	..
Government	143	..	13	153,472	3,363	49-75	13-11	24-69	..	..	14,400	..	..	..	..	..	..	..
	..	..	13	28,938	11,803	..	..	80-22	..	..	28,938	..	..	..	..	..	..	..
	..	..	143	312,993	26,906	..	..	7-93	4	9,000	84	0-35	322,993	..	26,906	7-61	..	40,303 8 0
Grand Total ..			143	312,993	26,906	..	..	7-93	4	9,000	84	0-35	322,993	..	26,906	7-61	..	40,303 8 0

* Two heaps showed equal content.

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 1897-98—cont.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.			
			Number of heaps.	Amount of waste.	Percentage of wastage.		Number of heaps.	Amount of excess.	Percentage of excess.	At prime cost.				At monopoly price.			
					Maximum.	Minimum.									At prime cost.	At monopoly price.	
1																	
Madras Sub-Division—cont.																	
Vedaramani	48	1892-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 ..	1 11 12 11 12	L. MDS. 1,200 23,300 23,841 21,806 24,050	10-00 9-83 9-83 7-82 7-60	10-30 10-51 10-69 10-69 9-11	.. .. .. .. ..	L. MDS. 1,200 23,300 23,841 21,806 24,050	10-30 10-51 10-69 10-69 9-11	.. .. .. .. ..	1,200 23,300 23,841 21,806 24,050	16-30 15-51 15-59 15-59 9-57	15	16	17	18	
Excise	48	1892-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 ..	48	38,941	10-20	..	10-87	..	38,941	10-87	..	38,941	10-87	10-87	11	12	13
Government	36	1891-97 ..	36	58,672	9-58	..	10-29	..	58,672	10-29	..	58,672	10-29	10-29	11	12	13
Total	84	..	84	157,612	20-118	..	12-75	..	157,612	12-75	..	157,612	12-75	20-118	12	13	14
Airampattan	112	1892-93 .. 1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 ..	2 2 12 27 27 25	L. MDS. 8,600 8,237 21,972 36,232 197,111 33,981	8-18 1-45 2-72 3-169 4-593 8-27	23-09 27-75 40-89 59-10 28-93 8-91	22-72 12-63 17-17 17-17 5-67 9-41	.. .. .. .. .. ..	8,600 8,237 21,972 36,232 197,111 33,981	22-72 12-63 17-17 17-17 5-67 9-41	.. .. .. .. .. ..	8,600 8,237 21,972 36,232 197,111 33,981	513 1,445 2,792 8,189 6,393 827	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	
Excise	112	1892-93 .. 1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 ..	112	211,843	15-644	..	7-10	..	211,843	7-10	..	211,843	7-10	15-644	15	16	17
Government	24	1890-91 .. 1891-92 .. 1892-93 .. 1893-94 .. 1894-95 .. 1895-96 ..	13 2 2 2 2 2	L. MDS. 21,000 2,887 2,034 2,074 2,074 2,074	9-125 8-01 5-84 5-32 5-32 5-32	30-58 29-30 29-30 29-30 29-30 29-30	42-24 39-34 38-85 38-85 38-85 38-85	.. .. .. .. .. ..	21,000 2,887 2,034 2,074 2,074 2,074	42-24 39-34 38-85 38-85 38-85 38-85	.. .. .. .. .. ..	21,000 2,887 2,034 2,074 2,074 2,074	2,125 861 564 332 332 332	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	
Government	24	1890-91 .. 1891-92 .. 1892-93 .. 1893-94 .. 1894-95 .. 1895-96 ..	24	26,525	10-902	..	58-25	..	26,525	58-25	..	26,525	58-25	10-902	16	17	18
Total	136	..	136	239,878	26-546	..	11-96	..	239,878	11-96	..	239,878	11-96	26-546	17	18	19
Kattunavdi	30	1895-96 .. 1896-97 .. 1897-98 ..	2 10 8	L. MDS. 3,505 40,758 15,500	3-505 1-571 1-500	9-58 8-59 8-45	7-75 8-31 8-34	.. .. ..	3,505 40,758 15,500	7-75 8-31 8-34	.. .. ..	3,505 40,758 15,500	279 1,471 318	.. .. ..	.. .. ..	.. .. ..	
Government	30	1895-96 .. 1896-97 .. 1897-98 ..	29	59,953	2-939	..	3-45	1	61,152	3-45	1	61,152	3-45	2-939	19	20	21

* Four heaps showed equal content.

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Hemps sold in the Madras Presidency in the year 1897-98—*cont.*

[illegible]

* Six heaps showed equal output.

† One heap showed equal culture.

† Otto has moved from Seattle.

APPENDIX I—cont.

Wastage of Salt and of the Losses of Salt found in the Heaps sold in the Madras Presidency in the year 1897-98—contd.

Circles.	Total number of heaps			Heaps in which wastage occurred.									Heaps in which excess occurred.				Total stored contents.		Net difference, + or -	Percentage of wast difference.	Value of stock difference.	
	2	3	4	Year in which stored.	Stored contents.			Cargate of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Cargate of excess.	14	15	At prime cost.	At monopoly price.				
					1	5	6	7	8	9											10	11
1					L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.			
Talicoorin—cont.	49	1894-95 ..	26	1894-95 ..	62,075	6,415	10,083	6,833	10,333	..	..	..	..	..	62,075	5,415	13,233	..	..			
		1895-96 ..	13	1895-96 ..	33,600	2,754	9,000	8,419	8,419	..	..	..	..	..	33,600	2,754	10,500	..	..			
		1897-98 ..	4	1897-98 ..	9,000	255	2,333	2,225	2,225	..	..	..	..	..	9,000	255	2,400	..	..			
	49	..	49	..	105,275	9,365	..	..	8,02	..	..	..	..	..	105,275	9,365	8,922	1,751	9 0			
Government	..	..	545	..	899,600	47,315	..	..	5,31	..	..	..	..	..	899,600	47,315	5,31	1,751	9 0			
Total	..	..	545	..	899,600	47,315	..	..	5,31	..	..	..	..	..	899,600	47,315	5,31	1,751	9 0			
Kayalpattur	..	..	311	..	2,400	308	15,65	10,60	12,53	..	..	..	..	..	2,400	308	12,85	..	..			
		1891-92 ..	2	1891-92 ..	1,700	141	12,00	12,00	12,00	..	..	..	..	..	1,700	141	12,43	..	..			
		1892-93 ..	15	1892-93 ..	20,400	2,102	18,25	7,83	10,30	..	..	..	..	..	20,400	2,102	10,50	..	..			
	311	1893-94 ..	15	1893-94 ..	75,200	3,357	16,50	3,05	6,49	..	..	..	..	..	75,200	3,357	6,40	..	..			
		1894-95 ..	67	1894-95 ..	52,400	10,83	2,56	5,63	5,63	..	..	..	..	..	52,400	10,83	6,68	..	..			
		1895-96 ..	23	1895-96 ..	120,338	5,833	16,34	0,95	4,53	..	..	..	..	..	120,338	5,833	4,63	..	..			
Excess	..	..	128	..	224,555	4,355	6,50	0,16	1,93	..	..	..	..	..	224,555	4,355	1,93	..	..			
		1897-98 ..	128	1897-98 ..	520,073	21,639	..	..	4,11	..	..	..	..	..	520,073	21,639	4,11	..	..			
	311	..	311	..	520,073	21,639	..	..	4,11	..	..	..	..	..	520,073	21,639	4,11	..	..			
	..	..	..	..	520,073	21,639	..	..	4,11	..	..	..	..	..	520,073	21,639	4,11	..	..			
Kattangali	..	..	7	..	7,200	575	9,60	5,91	8,00	..	..	..	..	..	7,200	575	8,00	..	..			
		1894-95 ..	3	1894-95 ..	4,003	161	5,00	2,56	4,02	..	..	..	..	..	4,003	161	4,02	..	..			
		1895-96 ..	2	1895-96 ..	2,400	92	3,83	3,83	3,83	..	..	..	..	..	2,400	92	3,83	..	..			
	..	1897-98 ..	..	1897-98 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
Excess	..	..	6	..	18,603	829	..	..	6,09	..	..	..	..	..	18,603	829	6,09	..	..			
Total	..	..	910	..	1,437,424	60,863	..	..	4,65	..	..	..	..	..	1,438,024	60,862	4,64	1,776	15 0			
	..	..	51	..	107,161	9,477	..	..	8,84	..	..	..	..	..	107,151	9,477	8,84	1,776	15 0			
Grand Total	..	..	961	..	1,544,575	70,341	..	..	4,22	..	..	..	..	..	1,545,175	70,340	4,22	1,776	15 0			

* One leaf showed equal outturn.

† Two letters showed great culture.

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Madras Presidency in the year 1887-88—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				VALUES OF NET DIFFERENCE.							
			Number of heaps.	Stored contents.	Amount of waste.	Centages of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centages of excess.	Total stored contents.	Net difference, + or -.	Centages of net difference.	At prime cost.	At money's price.	
						Maximum.	Minimum.	Average.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Calicut Sub-Division.																		
Government.																Rs.	A. P.	
Udipi	5	1896-97 ..	1	1,171	16	..	..	1-36	4	5,907	25	0-40	7,078	+	9	0-12	1 11 0	21 3 0
Mangalore ..	9	1895-96 ..	..	..	..	..	..	..	1	997	5	0-50	997	+	5	0-30	..	..
		1896-97 ..	..	..	..	..	..	..	8	7,891	127	1-50	7,891	+	127	1-60	..	..
Total ..	9	..	..	..	..	..	..	..	9	8,888	132	..	8,888	+	132	1-40	+	354 12 0
Tellicherry ..	4	1895-96 ..	2	12,600	128	..	..	1-01	..	..	..	..	12,600	-	128	1-01	..	..
		1896-97 ..	2	7,495	18	..	..	0-20	..	..	..	..	7,495	-	18	0-20	..	..
Total ..	4	..	4	20,398	146	..	..	0-70	..	..	..	..	20,398	-	146	0-70	27 6 0	- 352 6 0
Calicut	2	1896-97 ..	1	3,228	18	..	..	0-13	1	4,365	5	0-11	13,593	-	13	0-08	2 7 0	- 34 15 0
Ponnani ..	32	1896-97 ..	6	12,359	39	..	..	0-30	11	25,939	120	0-40	38,337	+	81	0-20	..	..
		1897-98 ..	15	50,911	219	..	..	0-40	..	..	..	..	50,911	-	219	0-40	..	..
Total ..	32	..	21	62,370	258	..	..	0-40	11	25,938	120	0-40	88,398	-	138	0-15	25 14 0	- 370 14 0
Grand Total ..	62	..	27	93,165	433	..	..	0-40	25	45,163	292	0-65	138,223	-	156	0-10	29 4 0	- 419 4 0
Presidency {	4,137	..	4,105	7,680,240	592,292	..	..	0-58	38	70,937	708	0-90	7,763,197	-	591,684	0-45	..	12,51,216 0 0
Government {	1,017	..	1,015	2,351,126	148,239	..	..	0-55	30	57,118	383	0-68	2,498,284	-	17,876	0-14	26,655 2 0	3,99,375 2 0
Total ..	5,294	..	5,120	10,040,365	740,531	..	..	0-43	68	128,115	1,091	0-52	10,198,481	-	619,560	0-38	26,685 2 0	16,50,585 2 0

4 14 Heaps showed equal culture.
4 20 do. do.

of the 1960s, the 1970s, and the 1980s. The 1960s were a time of great social and political change, and the 1970s were a time of economic and social stagnation. The 1980s were a time of economic and social growth, and the 1990s were a time of economic and social decline.

[illegible]

⁵ Excludes of 157,900 amounts reported to Pension and 91,650 amounts reported to Medicare.

APPENDIX E ^{cont.}

Statement of Expenditure in the Salford Abkari Department, Madras Presidency, during the year 1897-98—cont.

[illegible]

FOR THE

Statement of Expenditure in the Salt and Alkali Department, Madras Presidency, during the year 1894-95

[illegible]

10

For details to all

APPENDIX

STATEMENT of Expenditure upon Works in the Salt and

Classification.	Chittoor Sub-Division.	Cannada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.	Nagapattam Sub-Division.
1	2	3	4	5	6	7	8
WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A.—Roads, including compensation.							
New works	355 6 4	..	..	..	..	..	171 5 10
Repairs	2,137 10 0	34 11 0	44 10 0	1,420 13 5	389 8 10	220 8 4	671 7 7
Total, Roads including compensation	2,473 0 4	34 11 0	44 10 0	1,420 13 5	389 8 10	220 8 4	846 13 5
B.—Other Works.							
New Works							
Compensation	219 1 11	..	124 3 2	..	..	..	80 14 8
Protective works, such as hedges, &c.	681 3 9	48 0 4	..	43 0 0	475 8 5	154 4 5	860 12 3
Offices and lines	743 4 9	2,202 12 7	2,506 5 10	5,580 10 1	149 1 8	71 0 2	2,983 8 0
Boats	..	25 0 0	..	331 12 1	626 15 4	..	277 5 2
Other works for public convenience	..	..	..	..	..	..	..
Sundry works	12 0 0	90 0 0	2,500 0 0	..	(a) 40 3 1	13 15 10	..
Total, New Works	1,665 10 5	2,366 5 11	5,130 9 0	6,018 0 0	1,300 15 0	238 4 5	4,202 9 1
Repairs							
Protective works, such as hedges, &c.	3,898 2 11	899 0 2	1,015 9 4	3,118 0 3	4,452 2 7	226 13 7	1,722 12 10
Offices and lines	5,018 13 7	2,274 14 1	1,579 0 6	3,555 11 11	8,471 4 6	1,770 0 4	3,492 0 3
Boats	9 12 0	275 12 0	250 0 6	290 8 8	5,748 11 1	4 12 0	437 5 9
Other works for public convenience	13 10 8	..	..	3 7 0	..	..	..
Sundry works	192 15 9	72 14 0	208 5 0	414 5 10	196 2 3	141 8 4	161 5 1
Total, Repairs	9,123 6 11	4,222 8 3	3,052 10 3	7,382 1 8	13,368 8 10	2,245 2 3	5,813 7 11
Total, Other Works	10,779 1 4	6,588 14 2	8,182 3 3	13,400 8 1	14,169 8 4	2,627 6 8	10,916 1 0
Total, Works for Revenue and General purposes	18,252 1 8	6,923 9 2	8,227 13 1	14,840 5 3	15,567 1 2	2,747 13 0	13,361 14 5
II.—WORKS FOR MANUFACTURE AND STORAGE OF SALT.							
New Works							
Compensation	..	..	..	..	900 3 8	..	..
Irrigation channels (brine supply) including opening bars, &c.	..	..	..	20 0 0	53 8 3	..	..
Platforms and drying grounds	..	..	..	..	305 12 5	..	..
Protective works	413 10 1	..	..	..	..	..	..
Store-sheds and godowns	..	45 0 0	65 3 0	..	109 15 4	65 0 0	145 9 0
Sundry works	..	..	..	..	83 12 0	..	..
Total, New Works	413 10 1	45 0 0	65 3 0	20 0 0	1,732 3 9	65 0 0	145 9 0
Repairs							
Irrigation channels (brine supply) including opening bars, &c.	4,136 5 8	..	..	1,141 9 2	3,578 3 0	..	1,035 5 7
Platforms and drying grounds	603 14 9	..	153 4 4	800 19 5	2,246 11 2	..	..
Protective works	1,976 8 4	..	1,562 19 5	..	623 13 1	..	..
Store-sheds and godowns	650 15 3	241 6 9	13 7 11	694 6 8	259 15 3	113 3 9	443 11 0
Sundry works	27 4 0	..	52 2 0	..	9 12 4	..	..
Total, Repairs	6,555 0 5	244 6 0	1,617 8 8	2,736 10 4	11,718 6 10	113 3 9	1,479 0 7
Total, Works for manufacture and storage of salt	6,968 10 1	290 6 0	1,682 11 8	2,756 10 4	13,500 10 7	175 3 9	1,624 9 7
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSERS.							
Works for general purposes	420 12 9	822 14 2	6 4 5	102 13 5	258 6 3	60 3 0	1,782 10 0
Works for manufacture and storage of salt	5,930 15 6	986 4 5	990 3 4	1,409 10 0	3,251 4 3	966 4 7	2,466 6 2
Total, Excise Works	6,350 12 3	1,808 2 7	996 7 9	1,512 7 5	3,509 10 6	1,026 7 7	4,248 6 2
Grand Total	24,311 8 0	8,716 1 9	11,207 0 9	15,119 7 1	32,019 6 3	3,949 10 4	16,735 8 8

(a) Excludes Rs. 259-3-7, transferred to Arcot; and Rs. 65 to Madras Town Circle.

(b) Excludes Rs. 661-14-3 transferred to Central office.

L.

Abkari Department in the Madras Presidency for 1897-98.

Chittoor Sub-Division.	Cannada Sub-Division.	Bellary Sub-Division.	Arcot Sub-Division.	Trichinopoly Sub-Division.	Deputy Commissioner Central Division.	Madras Town Circle.	Central Office.	Total.
9	10	11	12	13	14	15	16	17
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	..	456 12 2
723 11 9	..	..	..	..	..	..	..	5,115 0 9
723 11 9	..	..	..	..	..	..	..	6,171 12 11
..	415 2 1	58 15 8	..	..	..	..	..	901 5 6
41 10 8	..	..	..	..	..	..	..	2,345 6 10
861 3 3	185 13 8	1,200 0 0	1,274 12 5	..	48 12 6	29 0 0	..	17,492 9 11
..	..	..	..	..	..	..	..	1,324 1 10
..	662 11 8	..	4,257 4 1	..	..	65 0 0	..	7,533 5 3
696 2 11	1,355 11 3	1,258 15 8	3,614 2 6	..	48 12 6	85 0 0	..	29,986 7 9
758 2 0	107 10 8	..	..	..	..	..	..	16,500 6 4
1,603 18 10	242 13 8	294 11 1	435 6 3	361 6 10	..	..	60 14 3	26,460 1 10
44 0 9	172 3 5	..	..	..	..	..	..	2,826 8 8
..	..	..	..	..	..	..	..	17 1 8
60 5 2	477 12 7	..	..	..	..	..	..	2,115 7 9
2,626 11 7	1,849 10 4	294 11 1	335 5 3	291 6 19	..	..	66 1 10	51,668 9 6
3,131 14 0	3,007 6 9	1,558 13 9	5,849 5 3	301 6 10	48 12 6	85 0 0	661 14 3	81,805 1 3
4,158 10 3	3,007 5 9	1,553 10 9	5,840 5 9	291 6 10	48 12 6	85 0 0	661 14 3	87,776 14 2
..	..	..	..	..	..	..	..	909 5 6
..	..	..	..	..	..	..	..	32 8 3
..	..	..	..	..	..	..	..	337 12 6
..	..	..	..	..	..	..	..	413 10 1
..	..	..	..	..	..	..	..	771 7 10
..	..	..	..	..	..	..	..	53 12 0
..	..	..	..	..	..	..	..	2,569 6 4
..	..	..	..	..	..	..	..	14,095 9 10
780 6 0	..	..	..	..	..	..	..	5,935 14 4
..	..	..	..	..	..	..	..	3,253 13 10
140 11 3	617 14 4	..	..	..	..	..	..	3,145 11 5
..	..	..	..	..	..	..	..	80 3 4
..	..	..	..	..	..	..	..	20,849 5 9
902 2 3	698 10 10	..	..	..	..	..	..	28,918 12 1
..	..	..	..	..	..	..	..	3,262 9 3
192 13 2	..	..	..	..	..	..	..	19,335 4 6
3,369 1 8	..	..	..	..	..	..	..	22,748 4 9
2,569 4 0	..	..	..	..	..	..	..	1,20,143 15 0
8,679 1 6	2,706 0 7	1,523 10 9	6,849 5 0	301 6 10	48 12 6	85 0 0	661 14 3	1,20,143 15 0

APPENDIX A.

STATEMENT showing the Results of Analyses of samples of Salt manufactured at the several Factories in the Marine Presidency in the season of 1897.

[illegible]

Exercise 511.

[illegible]

ATTENTION: 4-CONF.

Results of analysis of samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1897—cont.

Factories	North Calcutta					Middle Calcutta					Main Street					Calcutta Water					Dist.
	1870	1880	1890	1900	1910	1870	1880	1890	1900	1910	1870	1880	1890	1900	1910	1870	1880	1890	1900	1910	
Yarala	1028	351	81	501	523	522	50	131	133	17	15	30	19	10	10	13	13	13	13	13	
Isipah	272	310	310	92	933	913	13	12	25	37	15	30	19	10	10	13	13	13	13	13	
Krishnachand	112	530	334	322	933	913	24	23	34	10	10	34	19	10	10	13	13	13	13	13	
Do.	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Tala	262	131	131	131	933	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Katun	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Kalidwak	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Atapat	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
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Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
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Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
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Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
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Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
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Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13	13	13	
Yarala	...	...	...	...	...	933	...	...	...	...	...	...	19	10	10	13	13	13			

APPENDIX N.
STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1847.

DIVISION BY OFFICERS OF THE DEPARTMENT.																	
Sp. Division.	Caste.	Returned by department.												Total released after wearing.	Sent for trial.	Total at point of wearing.	
		I.		II.		III.		IV.		V.	VI.	VII.	VIII.				
		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
Chikasa	Ganjan ..	29	19	90	6	6	4	4	6	6	2	0	13	14	19	19	19
	Suz ..	199	616	..	19	19	..	..	..	..	..	119	204	391	513	513	513
	Ad ..	2	2	..	1	1	..	..	..	..	..	1	1	1	1	1	1
	Naripadi ..	334	249	161	49	49	..	..	..	..	..	154	87	37	349	243	243
	Cattarapam ..	335	231	31	60	60	..	..	3	3	124	119	119	243	243	243	243
	Komada ..	418	266	25	72	72	..	..	1	1	153	87	37	349	243	243	243
	Belw ..	151	64	1	24	24	..	..	..	..	37	37	37	61	61	61	61
	Kar ..	85	33	7	70	70	2	2	1	1	94	58	25	37	37	37	37
	Nakapalle ..	189	303	45	47	47	..	..	1	1	92	213	475	583	583	583	583
	Yak ..	543	366	87	87	87	..	..	..	..	171	114	151	368	368	368	368
Total ..		3,775	2,419	401	414	414	111	6	6	12	12	332	567	1,152	1,160	1,321	1,321
Cannada	Perrigad ..	144	89	31	14	14	..	..	..	1	1	45	46	42	42	42	63
	Belchum ..	157	131	31	31	31	..	..	..	1	1	55	56	56	56	161	161
	Maval ..	213	81	1	15	15	..	..	..	..	..	45	46	34	34	34	39
	Er ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..		543	300	63	63	123	123	..	..	2	2	155	98	141	141	246	246
Manipal	Maurip ..	302	247	1	42	42	42	20	20	1	1	83	85	113	113	123	123
	Nam ..	52	45	..	30	30	30	..	..	..	..	23	26	16	16	45	45
	B ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	N ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..		354	292	1	72	72	72	20	20	1	1	113	115	141	141	273	273

APPENDIX N—*cont.*

Statement of Officers against the Salt Laws in the Madras Presidency in the year 1887—*cont.*

Sud Division.		Disposal by Officers of the Department - 1907.										Disposal by Magistrate.					
		Undertaken by Officers of the Department - 1907.				Balance remaining for disposal at the end of the year.				Pending trial on 1st January 1907, and sent up for trial up to 31st December 1907.		Acquired.		Balance remaining for disposal on 31st December 1907.			
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	
Onkaroda	Circar.	19	20	21	22	23	24	25	26	27	28	29	30	31			
		10	28	19	..	3	14	14	13	..	..	..	..	..	(6)	1	
		73	593	213	..	..	405	405	329	..	..	..	..	..	(6)	1	
		..	..	2	..	..	1	1	1	..	..	..	..	..	..	..	
		113	363	241	81	3	107	107	89	89	..	..	..	..	16	..	
		310	553	242	142	3	136	136	98	98	..	..	..	..	33	..	
		336	593	107	95	9	101	101	95	95	..	..	..	..	(6)	..	
		60	114	..	..	..	37	37	27	27	..	..	..	..	16	..	
		13	67	..	..	..	34	34	32	32	..	..	..	..	3	..	
		422	407	(4) 365	132	..	213	213	148	148	..	..	..	..	70	..	
165	326	(6) 360	17	6	186	186	169	169	..	..	..	..	17	..			
	Total	423	3,220	4,002	555	32	1,250	1,258	1,661	1,661	..	..	174	175			
Coastal.	Magistrate.	14	14	58	..	..	47	47	47	47	..	..	..	..	..	..	
		23	165	161	..	..	55	55	55	55	..	..	..	..	..	..	
		38	178	80	60	1	31	31	34	34	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	75	478	299	65	7	116	147	146	147	..	..	..	..	..		
Magistrate.	Magistrate.	14	579	241	29	6	151	151	133	133	..	..	..	..	..	..	
		6	52	48	..	..	16	16	16	16	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	19	425	287	29	6	170	175	149	156	28	28	28	28	28		

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

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

(c) Includes 2 cases with 2 persons written off.

(d) Includes 3 cases with 3 persons written off.

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

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

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

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

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

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

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1897—cont.

APPENDIX N.]

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[OFFENCES AGAINST THE SALT LAWS.]

DISPOSAL BY OFFENCES OF THE DEPARTMENT.																			
Sub-Division.		Circle.	Released by Department.																
			Pending at the beginning of the year and since reported during the year.		I		II		III		IV		Total released after warning.		Sent for trial.		Total disposed of.		
					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 ..	{	Kannuratti ..	24	3	1	..	..	..	..	..	..	..	..	1	2	2	2	8	
		Pekala ..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Isapalle ..	29	9	..	3	..	..	..	..	..	..	..	3	6	6	9	9	
		Krishnapattam ..	647	61	2	4	4	..	..	2	..	..	3	10	11	18	28	23	
		Kavali ..	11	4	..	1	..	..	..	..	..	..	..	1	1	3	4	1	
		Total ..	613	47	2	3	8	2	2	2	2	3	15	29	29	43	45		
Chingleput ..	{	Tada ..	27	11	..	..	..	..	1	1	1	1	1	1	6	10	8	11	
		Vayalur ..	53	34	6	..	1	..	..	1	..	2	2	9	10	23	24	32	
		Ennore ..	90	62	3	..	11	11	..	..	..	..	..	14	14	48	48	62	
		Cuddalore ..	707	509	29	23	20	26	..	..	..	..	..	53	53	116	116	163	
		Merkuram ..	Total ..	867	610	37	36	38	1	1	1	3	3	73	92	197	197	263	
Bellary ..	{	Markapur ..	12	12	..	..	..	..	..	..	..	..	..	..	..	..	..	12	
		Kurucel ..	13	13	..	..	..	..	..	..	..	..	..	..	..	..	..	11	
		Bellary ..	13	13	..	..	..	..	..	..	..	..	..	1	1	7	8	8	
		Hospet ..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Wondol ..	11	17	..	..	0	9	..	..	..	..	..	..	..	..	..	..	
Arcot ..	{	Perambalur ..	23	28	..	..	..	..	..	..	..	..	..	..	..	..	..	15	
		Cuddalore ..	75	83	..	..	6	9	..	..	..	..	..	..	..	..	..	28	
		Siddavattam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Madanapalle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total ..	75	83	..	..	6	9	..	..	1	1	7	11	17	55	59	67	73
Arcot ..	{	Chittoor ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Vellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Ranipet ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Tindivanam ..	267	473	36	..	5	6	..	..	..	..	..	11	41	422	433	463	463
		Tirukkoyilur ..	673	463	14	14	69	58	..	..	..	..	..	72	72	571	571	443	443
Arcot ..	{	Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Namakkal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Krishnagiri ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Total ..	1,624	934	50	50	63	62	..	..	..	..	..	115	113	281	281	312	312

* Horizontal lines.

APPENDIX N.]

109 [OFFENCES AGAINST THE SALT LAWS.]

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1897—cont.

Sub-Division.		Circle.	Disposal by Offences of the Department—cont.										Balance remaining for disposal on 31st December 1897.			
			Undetected scrapings of salt earth registered from 1st October 1896 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.		Pending trial on 1st January 1897, and sent up for trial by 31st December 1897.		Convicted.				Acquitted.	
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.			Cases.	Persons.
Solely.	{	Kannur.	21	25	5	1	..	..	24	25	28	27	30	31		
		Pala.	2	..	..	..	..	..	..	..	..	..	..	..		
		Isapalli.	18	..	9	1	..	..	..	..	..	..	..	..		
		Krishnapattam.	693	60	30	12	1	..	27	27	21	21	..	..		
		Savali.	7	11	1	..	..	..	8	7	3	6	..	..		
Chingleput.	{	Total.	753	67	47	14	1	..	38	38	8	55	57	58		
		Tada.	16	27	11	6	..	..	8	10	6	10	..	..		
		Vayalur.	13	51	34	..	..	..	25	24	21	21	..	..		
		Ennore.	28	..	..	..	..	..	..	..	..	..	..	..		
		Cuddalore.	212	715	509	82	..	..	48	49	16	49	..	..		
Bellary.	{	Total.	277	893	616	84	..	..	528	537	624	593	593	593		
		Markapur.	..	12	12	..	..	..	12	12	..	..	..	..		
		Kurucel.	..	11	11	2	1	..	12	12	..	..	..	..		
		Bellary.	..	8	8	6	5	..	12	12	7	17	..	..		
		Hospet.	..	..	..	..	..	..	..	..	..	..	..	..		
Arcot.	{	Savali.	..	..	..	..	..	..	..	..	..	..	..	..		
		Pondicherry.	..	1	1	..	..	..	2	2	1	1	..	..		
		Amudapur.	..	10	16	1	1	..	3	3	3	4	..	..		
		Dindigul.	..	25	28	..	..	..	21	24	19	20	..	..		
		Sidharatham.	..	..	..	..	..	..	..	..	..	..	..	..		
Chittoor.	{	Madanapalle.	..	67	70	..	..	..	66	61	54	53	53	53		
		Total.	..	..	..	..	..	..	..	..	..	..	..	..		
		Chittoor.	..	..	..	..	..	..	..	..	..	..	..	..		
		Vellore.	..	..	..	..	..	..	..	..	..	..	..	..		
		Chilappatti.	..	..	..	..	..	..	..	..	..	..	..	..		
Arcot.	{	Am.	329	708	464	114	9	..	493	492	401	411	411	411		
		Tindivanam.	259	663	448	15	9	..	371	371	264	304	304	304		
		Tiruchendur.	..	..	..	..	..	..	..	..	..	..	..	..		
		Salem.	..	..	..	..	..	..	..	..	..	..	..	..		
		Masakkal.	..	..	..	..	..	..	..	..	..	..	..	..		
Kudalasangli.	{	Total.	549	1,354	915	169	19	..	801	801	773	773	773	773		

(a) 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 1897—cont.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																		
Sub-Division.	Circle.	Released by department.																Total disposed of.
		Pending at the beginning of the year and since reported during the year.		I.		II.		III.		IV.		Total released after warning.		Sent for trial.		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	
Madras Division.	Villupuram	457	424	45	45	56	36	3	3	7	8	31	32	332	332	493	426	
	Chidambaram	1,392	670	17	17	45	45	1	1	8	11	70	73	683	683	658	556	
	Tamilnadu	100	62	4	4	19	19	1	1	3	3	27	27	24	24	51	62	
	Salem	30	27	1	1	..	..	..	..	..	..	..	..	1	1	1	1	
	Vedasarsanam	210	114	2	2	14	14	1	1	..	..	17	17	97	97	16	97	
	Adampattanam	301	116	2	2	10	10	1	1	..	..	21	21	195	195	114	114	
	Kallakurudi	25	25	..	..	5	5	..	..	..	..	5	5	13	13	14	24	
	Tamilnadu	2,656	1,403	71	71	136	136	16	16	20	24	212	237	1,156	1,156	1,322	1,216	
	Total	1,687	491	7	7	27	27	11	11	1	1	84	84	466	466	489	469	
	Tamilnadu Division.	Villupuram	103	62	1	1	13	13	..	..	..	..	23	23	54	54	4	4
Tamilnadu		10	4	..	..	..	..	..	..	..	..	..	..	1	1	1	1	
Tamilnadu		60	3	..	..	..	..	..	..	..	..	..	..	1	1	3	3	
Tamilnadu		1	1	..	..	..	..	..	..	..	..	..	..	..	..	1	1	
Tamilnadu		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Tamilnadu		1,152	603	9	9	43	43	12	12	2	2	66	68	453	453	691	691	
Total		1	3	..	..	..	..	..	..	..	..	..	..	..	..	3	3	
Tamilnadu		2	2	..	..	..	..	..	..	..	..	..	..	..	..	2	2	
Tamilnadu		30	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Tamilnadu		885	488	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Tamilnadu Division.	Tamilnadu	302	279	1	1	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	860	574	10	10	3	3	..	..	..	..	14	14	657	657	616	579	
	Tamilnadu	22	26	2	2	..	..	..	..	..	..	13	13	18	18	20	22	
	Tamilnadu	100	56	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Tamilnadu	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1897—cont.

Sub-Division.	Circle.	Disposal by Officers of the Department—cont.										Total disposed of.				
		Released by department.														
		Undetected salt-works registered from 1st October 1896 and written off.		Total cases and persons dealt with including undetected cases and persons written off.		Persons remaining for disposal at the end of the year.		Pending trial on 1st January 1897 and set up for trial up to 31st December 1897.		Convicted.			Acquitted.		Persons remaining for disposal on 31st December 1897.	
Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	
Madras Division.	Negapatam.	19	337	13	232	9	333	232	232	232	232	232	232	232	232	232
		804	1,437	115	583	14	597	583	583	583	583	583	583	583	583	583
		23	113	17	21	..	1	1	1	1	1	1	1	1	1	1
		7	3	..	..	..	..	..	..	..	..	..	..	..	..	..
		14	30	..	..	..	..	..	..	..	..	..	..	..	..	..
		40	151	52	101	..	16	16	16	16	16	16	16	16	16	16
Tamilnadu Division.	Tiruchinopoly.	173	319	13	125	..	125	125	125	125	125	125	125	125	125	125
		..	22	(5)	29	..	29	29	29	29	29	29	29	29	29	29
		1,146	2,975	1,446	1,446	23	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
		491	975	62	976	..	976	976	976	976	976	976	976	976	976	976
		10	103	..	63	..	63	63	63	63	63	63	63	63	63	63
		3	1	4	2	..	4	4	4	4	4	4	4	4	4	4
Tiruchinopoly Division.	Tiruchinopoly.	..	12	2	1	..	1	1	1	1	1	1	1	1	1	1
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchinopoly Division.	Tiruchinopoly.	506	1,000	83	641	23	641	641	641	641	641	641	641	641	641	641
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tiruchinopoly Division.	Tiruchinopoly.	173	319	13	125	..	125	125	125	125	125	125	125	125	125	125
		..	22	(5)	29	..	29	29	29	29	29	29	29	29	29	29
		1,146	2,975	1,446	1,446	23	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251
		491	975	62	976	..	976	976	976	976	976	976	976	976	976	976
		10	103	..	63	..	63	63	63	63	63	63	63	63	63	63
		3	1	4	2	..	4	4	4	4	4	4	4	4	4	4

(a) Includes 1 case with 1 person written off. (b) Includes 1 case with 1 person written off. (c) Includes 2 cases with 2 persons written off. (d) Includes 3 cases with 3 persons written off. (e) Includes 1 case with 1 person written off. (f) Includes 1 case with 1 person written off. (g) Includes 1 case with 1 person written off. (h) Includes 1 case with 1 person written off. (i) Includes 1 case with 1 person written off. (j) Includes 1 case with 1 person written off. (k) Includes 1 case with 1 person written off. (l) Includes 1 case with 1 person written off. (m) Includes 1 case with 1 person written off. (n) Includes 1 case with 1 person written off. (o) Includes 1 case with 1 person written off. (p) Includes 1 case with 1 person written off. (q) Includes 1 case with 1 person written off. (r) Includes 1 case with 1 person written off. (s) Includes 1 case with 1 person written off. (t) Includes 1 case with 1 person written off. (u) Includes 1 case with 1 person written off. (v) Includes 1 case with 1 person written off. (w) Includes 1 case with 1 person written off. (x) Includes 1 case with 1 person written off. (y) Includes 1 case with 1 person written off. (z) Includes 1 case with 1 person written off.

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1897—cont.

Disposal by Offences of the Department.																	
Circles.		Released by Department.										Sent for trial.		Total disposed of.			
		Pending at the beginning of the year and since reported during the year.		I For possessing less than one acre of cultivated land or less than five acres of salt earth for the first time.		II On proof of ignorance or inadvertence.		IV Relinquished or paid.									
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.								
4th Division.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		224	115	4	1	56	56	1	1	1	1	62	62	53	53	116	116
		332	154	3	3	4	4	4	4	1	1	7	7	146	146	153	153
		1,917	817	213	213	45	46	1	1	1	1	200	200	550	550	810	810
		24	22	1	1	1	1	1	1	1	1	3	3	17	17	22	22
		315	297	12	12	5	5	6	6	12	12	35	35	246	246	291	291
Madras Town Circle.	Total	3,272	1,405	223	223	115	115	7	7	14	14	302	302	1,012	1,012	1,381	1,381
		23	15			1	1					1	1	14	14	15	15
	Grand Total	17,700	7,449	569	569	1,048	1,051	74	74	78	78	91	91	2,050	2,051	2,389	2,392

APPENDIX N—cont.
Statement of offences against the Salt Laws in the Madras Presidency in the year 1897—cont.

4th Division.	Circles.	Disposal by Offences of the Department—cont.										Disposal by Magistrate.					
		Disposal by Offences of the Department—cont.										Disposal by Magistrate.					
		Disposal by Offences of the Department—cont.										Disposal by Magistrate.					
		Disposal by Offences of the Department—cont.										Disposal by Magistrate.					
		Unintended workings of salt-works registered from 1st October 1896 and written off.		Total cases and persons dealt with including unaccounted cases and workings written off.		Balances remaining for disposal at the end of the year.		Pending trial on 1st January 1897, and sent up for trial up to 31st December 1897.		Convicted.		Acquitted.		Balances remaining for disposal on 31st December 1897.			
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
About	Udipi	102	244	116	116	..	1	30	50	55	1	1	1	1	..	3	
	Madras	178	331	153	153	..	?	147	147	145	..	3	..	3	..	35	
	Madras	1046	1,835	(c) 811	(c) 811	6	6	672	672	524	..	5	..	5	..	29	
	Chittaur	2	24	22	22	..	15	17	17	17	..	5	..	5	..	29	
	Madras	454	715	(d) 263	(d) 263	..	..	256	256	221	..	..	..	..	..	..	
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Madras Town Circle.	Total	7,785	5,180	1,333	1,333	22	22	1,050	1,050	972	972	9	9	66	66	64	
	.. .. .	..	15	15	15	6	6	14	14	13	13	1	1	..	..	..	
	Grand Total	9,564	6,200	2,669	2,669	140	140	7,409	7,409	6,822	6,822	59	59	61	61	541	

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

(d) Includes 3 cases with 3 persons written off.

(e) Excludes 3 cases with 3 persons written off.

APPENDIX O.
Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1897-98.

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 man and weight of fish.	EXPENDITURE.				Total.	
							Buildings.		Establishment.	Contingencies.		
							New works.	Repairs.				
Chingleput.	Guntur.	1897-98 ..	10,885	1,173 11	781 12 6	9-44	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
		1898-97 ..	10,066	1,016 14	692 1 0	9-38	537 13 2	61 11 0	537 13 2	61 11 0	990 4 10	
		1897-96 ..	8,233	2,346 0	1,241 4 0	7-38	474 5 10	75 6 0	474 5 10	75 6 0	649 10 10	
		1896-95 ..	8,071	2,366 85	1,067 1 0	7-38	1,300 4 6	431 11 2	1,300 4 6	431 11 2	1,651 15 8	
		1897-98 ..	10,134	17,203	1,107 10 0	7-05	1,497 1 0	566 1 1	1,497 1 0	566 1 1	1,496 9 12	
		1898-97 ..	14,432	25,319	1,413 12 0	7-05	484 0 0	119 5 8	484 0 0	119 5 8	581 5 8	
		1897-96 ..	7,637	12,631	1,413 12 0	6-49	463 3 3	105 13 10	463 3 3	105 13 10	594 6 7	
		1896-95 ..	11,436	20,427	1,413 12 0	6-49	1,120 0 2	78 11 6	1,120 0 2	78 11 6	1,202 11 8	
		1897-98 ..	23,739	27,133	1,433 3 9	7-13	1,338 5 10	127 3 6	1,338 5 10	127 3 6	1,465 8 6	
		1898-97 ..	19,053	17,111	1,235 12 4	7-13	1,622 2 1	648 8 10	1,622 2 1	648 8 10	1,903 7 11	
Chingleput.	Korut.	1897-98 ..	7,350	1,205 52	1,235 12 4	7-38	1,021 11 4	329 13 6	1,021 11 4	329 13 6	1,350 9 7	
		1898-97 ..	9,202	10,482	1,197 1 1	8-33	287 6 11	61 0 0	287 6 11	61 0 0	348 12 3	
		1897-96 ..	1,723	3,567	566 13 0	7-38	110 0 11	57 0 2	110 0 11	57 0 2	167 1 8	
		1896-95 ..	1,216	1,368	76 13 3	7-38	135 1 0	17 3 0	135 1 0	17 3 0	152 3 0	
		1897-98 ..	7,845	10,114	933 12 0	7-53	643 3 3	143 13 5	643 3 3	143 13 5	786 10 2	
		1898-97 ..	11,132	14,060	1,235 12 4	7-53	499 11 10	173 12 5	499 11 10	173 12 5	978 8 0	
		1897-98 ..	75,076	122,503	11,035 25	7-41	5,389 11 6	1,475 2 3	5,389 11 6	1,475 2 3	7,864 0 5	
		1896-95 ..	83,593	136,805	12,478 5	7-63	4,843 6 3	1,381 3 0	4,843 6 3	1,381 3 0	6,224 12 1	
		1897-98 ..	10,340	34,840	4,426 43	13-40	543 11 11	590 11 4	543 11 11	590 11 4	1,748 7 3	
		1898-97 ..	12,007	38,849	4,555 45	13-41	1,507 0 7	288 1 3	1,507 0 7	288 1 3	1,795 1 10	
Chingleput.	Nagapattinam.	1897-98 ..	4,044	2,04 53	1,77 10 6	13-13	141 0 0	13 10 9	141 0 0	13 10 9	170 16 3	
		1898-97 ..	8,715	1,904 19	1,241 0 3	13-13	143 12 11	13 7 11	143 12 11	13 7 11	157 4 10	
		1897-98 ..	14,900	36,670	4,705 13	13-55	1,037 12 11	913 10 3	1,037 12 11	913 10 3	1,959 6 7	
		1898-97 ..	10,722	40,493	5,069 1 1	13-55	1,160 13 6	921 9 3	1,160 13 6	921 9 3	2,073 6 8	
		1897-98 ..	1,990	1,043	131 4 6	13-47	824 2 0	23 12 0	824 2 0	23 12 0	951 0 0	
		1898-97 ..	1,663	1,163	130 3 2	12-47	308 7 11	35 7 3	308 7 11	35 7 3	411 12 2	
		1897-96 ..	4,367	7,063	1,375 6	13-43	450 0 0	325 0 8	450 0 0	325 0 8	1,074 0 6	
		1896-97 ..	5,103	6,750	1,183 2	13-41	501 0 0	274 4 4	501 0 0	274 4 4	603 4 3	
		1897-98 ..	8,345	5,665	1,422 2	13-55	145 0 0	581 14 8	145 0 0	581 14 8	1,435 0 8	
		1898-97 ..	6,005	7,916	1,571 34	13-55	70 0 0	300 11 7	70 0 0	300 11 7	1,285 3 6	

APPENDIX O—cont.
Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1897-98—cont.

Sub-Division.	Circle.	Number of appli- cations 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 man and weight of fish.	EXPENDITURE.				Total.	
							Buildings.		Establishment.	Contingencies.		
							New works.	Repairs.				
Nellore	Kannur	1897-98 ..	36	31 0 0	2 9 6	15-37	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
		1898-97 ..	635	2,973 13	374 5	10-36	63 15 2	43 10 0	63 15 2	43 10 0	311 9 0	
		1897-96 ..	413	1,503 0	185 10	10-33	173 3 3	26 8 9	173 3 3	26 8 9	206 8 9	
		1897-99 ..	2,120	4,760 0	255 11	10-11	63 15 2	43 10 0	63 15 2	43 10 0	331 5 2	
		1896-97 ..	2,101	6,521 0	398 9 8	9-35	127 0 0	26 8 9	127 0 0	26 8 9	153 8 9	
		1897-98 ..	6,476	27,347 17	1,514 13 13	10-03	3 8 0	161 4 4	3 8 0	161 4 4	164 8 0	
	1898-97 ..	6,745	24,551 25	1,430 3 5	11-12	51 15 3	162 4 0	51 15 3	162 4 0	164 8 0		
Chingleput	Vayalur	1897-98 ..	3,130	34,703 27	1,377 0 2	10-32	3 2 0	343 5 4	3 2 0	343 5 4	346 7 6	
		1898-97 ..	9,002	27,183 25	1,370 8 5	10-81	25 13 0	272 0 0	25 13 0	272 0 0	277 13 0	
		1897-98 ..	4,751	6,718 23	338 30	11-59	151 6 6	43 14 3	151 6 6	43 14 3	194 8 9	
		1898-97 ..	8,238	5,513 15	339 37	11-59	172 11 2	42 7 0	172 11 2	42 7 0	214 8 9	
		1897-96 ..	10,595	24,915 4	1,201 14 0	10-38	662 9 4	103 4 6	662 9 4	103 4 6	1,765 12 5	
		1896-97 ..	12,763	37,858 0	1,165 1 10	10-41	340 8 5	264 9 7	340 8 5	264 9 7	1,487 0 6	
	1897-98 ..	2,215	3,680 21	473 35	10-71	281 14 6	353 0 0	281 14 6	353 0 0	412 13 3		
1898-97 ..	2,631	6,062 35	349 14 4	9-23	238 0 0	28 0 0	238 0 0	28 0 0	310 0 0			
Cuddalore	Tanjavar	1897-98 ..	17,961	33,524 3	2,508 10	10-84	48 8 1	302 10 7	48 8 1	302 10 7	310 0 0	
		1898-97 ..	10,135	49,454 10	2,358 0 3	10-37	25 13 0	272 0 0	25 13 0	272 0 0	277 13 0	
		1897-96 ..	733	1,057 27	143 25	11-54	14 4 0	120 0 0	14 4 0	120 0 0	134 4 0	
		1898-97 ..	859	1,983 12	204 20	10-52	120 0 0	76 2 9	120 0 0	76 2 9	136 2 9	
		1897-98 ..	788	6,948 17	369 3	10-41	20 13 4	300 0 0	20 13 4	300 0 0	432 5 0	
		1898-97 ..	1,402	6,335 11	170 20	10-41	23 14 0	309 0 0	23 14 0	309 0 0	489 8 6	
	1897-98 ..	1,521	7,926 4	1,018 25	10-57	35 1 4	400 0 0	35 1 4	400 0 0	431 14 6		
1898-97 ..	2,311	7,343 35	575 0	10-21	33 14 0	423 0 0	33 14 0	423 0 0	456 11 3			
Nagapattinam	Vedarangam	1897-98 ..	691	947 34	150 10	12-17	139 13 2	4 12 8	139 13 2	4 12 8	144 9 5	
		1898-97 ..	671	1,473 23	188 27	10-49	203 7 2	117 7 4	203 7 2	117 7 4	220 9 11	
		1897-96 ..	2,923	2,059 38	374 26	17-02	6 14 4	4 15 11	6 14 4	4 15 11	7 1 4	
		1897-99 ..	1,704	2,316 2	204 16	17-02	277 19 4	111 6 0	277 19 4	111 6 0	288 10 0	
		1897-98 ..	4,413	18,079 12	2,761 37	12-29	619 9 7	220 0 7	619 9 7	220 0 7	739 10 2	
		1898-97 ..	3,838	18,567 15	2,761 37	12-29	416 7 5	94 11 6	416 7 5	94 11 6	410 11 6	
	1897-98 ..	481	1,839 11	130 15 2	13-42	108 0 0	41 8 1	108 0 0	41 8 1	149 8 1		
1898-97 ..	351	1,373 35	214 28	13-82	108 0 0	20 0 0	108 0 0	20 0 0	128 0 0			
1897-98 ..	519	9,765 0	673 3	14-59	233 12 0	239 10 4	233 12 0	239 10 4	268 8 4			
1898-97 ..	1,108	4,105 8	551 27	12-78	303 4 2	62 6 6	303 4 2	62 6 6	320 10 8			
Total	Total	1897-98 ..	9,618	28,402 13	2,600 23	13-43	1,303 6 3	442 11 3	1,303 6 3	442 11 3	1,753 1 10	
		1898-97 ..	7,900	27,137 5	2,177 0 8	12-23	1,289 3 6	586 2 3	1,289 3 6	586 2 3	1,875 0 10	

APPENDIX O—cont.
Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1897-98—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 manuf. weight of fish.	EXPENDITURE.				Total.									
							Buildings.		Establishment.	Contingencies.										
							New works.	Repairs.												
Tinnevely.	Madaklam	1897-98	5,934	25,787	2,817	30	1,591	5.7	13,957	RS. A. P.	516	8	665	10	0	1,172	2	8		
		1898-97	4,536	17,731	2,880	17	1,200	11	11,093	..	486	8	0	910	9	0	1,067	1	6	
		1899-98	2,890	8,643	4	885	36	363	11	10,223	..	216	0	0	38	5	4	274	5	4
		1900-97	2,799	9,437	36	1,165	28	4,748	4.11	10,223	..	216	0	0	180	14	8	412	9	4
		1901-98	1,423	6,718	8	944	6	355	5	11,47	..	466	0	0	108	7	9	431	7	9
Cuddalore.	Kayalpattam	1897-98	1,030	6,475	14	783	17	11,94	11.94	..	478	0	8	100	12	11	680	7	7	
		1898-97	1,030	6,475	14	783	17	11,94	11.94	..	478	0	8	100	12	11	680	7	7	
		1899-98	1,677	9,372	28	1,554	0	955	14	13,64	..	820	6	1	234	10	8	806	15	0
		1900-97	1,219	6,472	35	1,593	0	838	5	13,91	..	732	11	3	172	6	3	661	0	11
		1901-98	12,934	48,654	1	7,169	0	3,776	4	12,15	..	1,836	13	9	1,057	1	9	2,932	15	6
Pondicherry.	Total	1897-98	9,500	42,017	24	6,876	22	3,646	3	11,04	..	1,399	16	0	590	13	11	3,940	10	2
		1898-97	6,371	25,569	30	7,356	7	3,315	14	10,46	..	1,343	32	1	666	15	0	2,141	5	11
		1899-98	6,173	32,106	6	5,417	0	2,533	15	13,93	..	1,411	5	1	704	9	2	2,710	8	2
		1900-97	6,610	67,009	6	6,267	29	3,911	9	11,42	..	1,920	1	3	796	1	11	2,450	6	7
		1901-98	6,326	49,282	28	5,095	21	2,514	7	10,44	..	1,547	16	5	996	11	8	2,347	13	10
Madras.	Mangalore	1897-98	28,808	122,814	33	30,738	0	20,728	8	11,77	..	2,250	15	2	1,274	1	1	4,393	1	1
		1898-97	28,808	122,814	33	30,738	0	20,728	8	11,77	..	2,250	15	2	1,274	1	1	4,393	1	1
		1899-98	28,808	122,814	33	30,738	0	20,728	8	11,77	..	2,250	15	2	1,274	1	1	4,393	1	1
		1900-97	28,808	122,814	33	30,738	0	20,728	8	11,77	..	2,250	15	2	1,274	1	1	4,393	1	1
		1901-98	28,808	122,814	33	30,738	0	20,728	8	11,77	..	2,250	15	2	1,274	1	1	4,393	1	1
Cuddalore.	Tuticorin	1897-98	14,577	124,569	34	16,812	18	16,918	18	10,90	..	3,634	6	7	2,570	11	0	5,811	3	7
		1898-97	14,577	124,569	34	16,812	18	16,918	18	10,90	..	3,634	6	7	2,570	11	0	5,811	3	7
		1899-98	22,655	122,565	21	18,561	8	10,451	0	10,451	..	3,706	8	3	2,170	11	2	5,772	4	4
		1900-97	66,137	468,772	36	54,338	15	34,098	5	11,43	..	3,456	6	10	8,093	10	11	17,250	1	9
		1901-98	58,992	412,767	2	58,319	36	38,319	11	11,40	..	3,994	13	4	6,228	4	16	17,235	2	7
Pondicherry.	Total	1897-98	104,871	656,235	12	116,953	13	103,464	13	11,99	..	18,010	16	9	13,028	7	11	31,935	1	11
		1898-97	122,649	502,313	23	102,872	13	102,872	13	11,97	..	18,010	16	9	13,028	7	11	31,935	1	11
		1899-98	252,637	1,178,937	33	123,489	7	123,489	7	11,01	..	18,010	16	9	13,028	7	11	31,935	1	11
		1900-97	252,637	1,178,937	33	123,489	7	123,489	7	11,01	..	18,010	16	9	13,028	7	11	31,935	1	11
		1901-98	252,637	1,178,937	33	123,489	7	123,489	7	11,01	..	18,010	16	9	13,028	7	11	31,935	1	11

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 261, dated 23rd August 1898:—

Resolution—No. 261, dated 23rd August 1898.

The Board begs to submit to Government its report on the administration of
the Salt Revenue in the Madras Presidency for 1897-98.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with the report and three copies of Appendix A,
and the enclosure to Appendix I and a statement of the results
of analysis of certain special salt samples in manuscript.
Deputy and Assistant Commissioners.
Accountant-General.

ORDER—No. 641, Revenue, dated 4th November 1898.

Separate Revenue No. 67.

With its Proceedings read above, the
Board of Revenue submits its report on
the administration of the Salt Revenue

during the year 1897-98. The report reached the Government office on the
prescribed date.

2. *Administrative changes.*—The principal events of the year were the reversion
of the greater portion of the Calingapatam factory to the monopoly system, and the
retransfer to the Government of Bengal of the administration of the Salt Department
in Orissa. As the result of this transfer, the charges of the Assistant and Deputy
Commissioners were reconstituted and much-needed relief afforded thereby to the
Assistant Commissioners of the Negapatam and Tinnevely Sub-divisions.

3. *Establishments.*—The sanctioned strength of the subordinate establishments
was increased during the year by 152 officers and men at a cost of Rs. 86,332 per
annum. The increase was due mainly to the extension of the tree-tax license fee
system into the Bellary and Anantapur districts and into portions of the Coimbatore
district.

	Total number of punishments.	Percentage of punishments to the establishments.
1893-94	3,603	36.6
1894-95	3,645	36.2
1895-96	3,913	37.1
1896-97	3,555	32.1
1897-98	3,538	33.5

	Number of persons punished.	Proportion of persons punished to the total establishments.
1895-96	1,020	9.6
1896-97	894	8.1
1897-98	789	9.2

Excluding the Abkari establishments employed in Collectors' and taluk offices, the total number of punishments inflicted upon the subordinates under the direct control of the department exhibits a slight increase as compared with the preceding year, and the proportion of the punishments to the total strength rose from 32.1 to 33.5 per cent. A similar increase is observable if the number of dismissals, degradations and suspensions alone be considered. The increase in the number of persons punished is ascribed to the stricter enforcement of discipline in some of the circles. The number of appeals presented to the Board of Revenue from punishments imposed by subordinate officers was 57, of which only eleven were successful. The corresponding figures for

the preceding year were 52 appeals, of which in thirteen the appellant was successful.

4. *Factories and Depots.*—The number of factories available for salt culture was the same as in the preceding year, 25 for sale to Government and 46 for general sale. Owing to the existence of large stocks, six of the former, and five of the latter, factories were not worked during the year, while the prevalence of fever prevented manufacture at one factory in the Nellore district. The total pan area at the 59 remaining factories was 10,953 acres, of which only 8,629 acres were worked during the year, as compared with 11,803 acres in 1896-97.

5. *Manufacture and Storage.*—The total quantity of salt manufactured and brought into store was 6,569,566 maunds, being a decrease of 2,918,975 maunds or 30.8 per cent. as compared with the season of 1896. The existence of large stocks at many factories, the completion of the Government reserves for the control of excise prices, and the fall of untimely rains at some places account for the decrease.

An important event in the history of salt manufacture in the Presidency was the introduction during the year by a private company of an improved process by which the smaller-grained crystals of salt are separated from the larger, which are then, in order to eliminate the extraneous chlorides, soaked in a bath of concentrated brine containing a small proportion of carbonate of soda. The smaller crystals are treated separately, being crushed, washed in brine and dried by centrifugal machinery, producing a salt closely resembling the Liverpool salt of commerce. By this process salt is not only sifted, but is also freed from impurities and moisture to a larger extent than by the ordinary system. Its introduction was approved by Government, and it was in operation during the year at the Karasa and Jugannaikpur factories.

6. *Stocks and issues.*—The quantity of salt imported by sea during the year amounted to 1,252,053 maunds, of which all but 3,831 maunds came from the Bombay Presidency and had paid duty prior to shipment. The corresponding figures for the preceding year were 1,128,242 maunds duty paid and 3,698 maunds duty bearing. Adding to the stocks in hand at the beginning of the year (exclusive of wastage), the quantity manufactured and imported by sea during the year, the total stock of salt available for consumption amounted to 22.25 million maunds.

The total quantity issued during the year was 8,837,545 maunds against 8,432,543 maunds in 1896-97. The bulk of the increase occurred under "issues for home and inland consumption," and is ascribed mainly to the low prices charged at many factories. The quantity sold for consumption during the year was the highest during the decade.

Owing to diminished manufacture as stated in the preceding paragraph, to the destruction of 425,111 maunds of unmarketable salt and to larger issues, the stocks at the East Coast factories at the end of the year amounted to 12.3 million maunds equivalent to 21 months' consumption, against 14.5 million maunds in 1896-97.

The stocks were, however, ample in all the sub-divisions except Cuddalore, which had a supply sufficient for six months only; but, as pointed out by the Board of Revenue, the factories in this sub-division supply only a local demand; and any deficiency here can be readily made good from other places.

7. *Wastage.*—The wastages discovered during the year amounted to 650,651 maunds or 6.5 per cent. of the stored contents of the heaps against 8.2 in the preceding year. The average rate of wastage was high in the Negapatam and Chingleput Sub-divisions. The high wastage is ascribed to a variety of causes, such as sifting, unconsolidated platforms without drainage channels, and late storage. Formerly storage was too frequently delayed until after the commencement of the monsoon, with the result that heaps stored late in the season contained a large proportion of moisture, and gave rise to unmanageable wastages. The Board took steps to prevent this state of things; and it is satisfactory to note that during the year storage was closed in all the factories much earlier than in preceding years. The Board has also drawn the attention of all officers to the importance of attending to the proper covering of the heaps, and anticipates satisfactory results in the heaps stored from the season of 1897 forward.

Excesses amounting to 1,091 maunds were found in 68 heaps; and the conduct of those responsible was duly dealt with. Out of 3,578 heaps stored during the year, Inspectors and Assistant Inspectors personally stored 911 heaps or 25.5 per cent. and they and Assistant Commissioners tested 789 heaps or 22.1 per cent. These results compare favourably with 1896-97.

8. *Excise system.*—The excise licensees of the Naupada and Kāyalpatnam factories ceased during the year to work on an independent footing, the majority of the licensees of the former factory making terms with the Oriental Salt Company, while those of the latter factory placed themselves in the hands of two rival companies. The number of factories worked by excise licensees independently of capitalists thus fell from eleven to nine. Excluding these and also five other factories worked by capitalists under special leases or licenses, the licensees in the remaining 32 excise factories were more or less in the hands of capitalists. It is satisfactory to note, however, that in no factory was manufacture restricted merely to raise prices.

9. *Government reserves.*—To control the price of excise salt it was decided many years ago to accumulate Government reserves at fifteen factories. Of these, the opening of a factory at Tirupporur was rendered unnecessary by the reversion of five factories in the Chingleput district to the monopoly system, and the opening of a factory at Muttupet was under consideration at the close of the year. Excluding these places as well as Keranur, at which by the terms of the special license the Government can at any time purchase the required quantity from the licensees at a fixed price, the reserves to be accumulated at the remaining twelve factories amounted to 1,700,000 maunds. The quantity held in reserve at the beginning of the year having exceeded this limit, manufacture was restricted during the year, and the quantity brought into store was therefore only 223,034 maunds. To prevent deterioration a portion of the stock at each reserve station was offered for sale; but only 110,066 maunds were sold for home and inland consumption. The disposal of the reserve stocks has been attended with two difficulties. Under the system of accumulating large reserves, which are not brought to sale until they have been in store for four or five years, the salt deteriorates with age and becomes unmarketable. At the same time the plan of periodical auctions at the beginning of each month, followed during the month by ordinary sales at rates based on the auction prices, has been taken advantage of by the excise licensees, who combine to raise the auction prices to a point higher, if necessary, than that at which they can afford to sell their own salt. They thus outbid the outside purchaser who, after a few lots have been sold, is compelled to retire from the contest. For the rest of the month, during which prices are regulated by the fictitious rates obtained at the auction, the licensees are able to undersell Government. The question of removing these difficulties and making the check on excise prices really effective is under consideration.

10. *Reserve Stocks and Excise prices.*—The rise in the average price of excise salt at the factories noticed in paragraph 9 of the review of the report for 1896-97 continued during the year, the increase as compared with the preceding year being,

however, only three-tenths of a pie a maund. The rise is noticeable in five subdivisions, and exceeded three pies a maund in Chingleput and Tinnevely. The Board ascribes the increased price to the sale of sifted salt at Cheyur and of light and good salt at Chunampet in the former sub-division, and in the latter to the depletion of stocks and to combination. The average district *retail* prices showed no marked variations, and ranged from 13.02 seers in Chingleput to 9.25 seers in the Nilgiris or from Rs. 3-1-2 to Rs. 4-5-2 a maund. The Government agrees with the Board that the average prices charged were not excessive.

11. *Competition of Bombay Salt.*—Bombay salt imported by sea is exclusively consumed in the South Canara and Malabar districts. Salem and Coimbatore are the only other districts to which this salt is consigned in large quantities *via* Calicut. As compared with 1896-97, the consignments to these districts fell by 40,588 maunds during the year. This deficiency was more than made good by supplies from Madras and Chingleput which amounted to 74,359 maunds in excess of those of the preceding year.

On the other hand, the imports by rail into the province of Mysore and the Ceded districts exceeded those of the previous year by no less than 144,514 maunds. The bulk of the consignments went to Mysore, the markets of which have been practically lost to the East Coast salt factories. The main reasons which enable the Bombay salt to compete successfully with the Madras article are its lightness and the favourable rates of freight allowed by the Great Indian Peninsular and the Southern Mahratta Railway Companies. The question of the manufacture of light salt in this Presidency is under consideration, and the Board of Revenue is in correspondence with the Southern Mahratta and Madras Railway authorities regarding a reduction of freights.

12. *Quality of salt.*—As compared with the preceding year, there was a decided improvement in the average quality of Government salt, the percentage of sodium chloride having risen from 94.0 to 95.1, while the percentage of impurities fell from 5.4 to 4.4. The best salt was produced at Pandraka, Polavaram and Vallur, the percentage of sodium chloride being over 96, while magnesium chloride did not exceed 1.1 per cent. The salt of Chinna Ganjam continued to be the worst, containing the lowest percentage of sodium chloride, and the highest percentage of magnesium salts. The special attention of the local officers should be drawn to the point.

The average excise salt was inferior to the average Government salt, containing less sodium chloride, and more impurities; though as compared with 1896-97, a slight improvement is noticeable. The best excise salt was produced at Vallur, Mogaltur, Morekolam and Kulasekharapatnam, while the salt produced at Manginapudi, Neidavásal and Negapatam contained only 91.8 per cent. of sodium chloride. There has been a continued decline in the quality of the salt manufactured at Neidavásal and the Board has drawn the attention of the local officers to the matter.

13. *Consumption.*—In paragraphs 65-67 and 75-76 of the report, the Board of Revenue works out the rates of consumption of salt per head of the population. The results are shown below in comparison with those of 1895-96 and 1896-97:—

	1895-96.	1896-97.	1897-98.
	LB.	LB.	LB.
(i) For the Presidency including Mysore and Coorg but excluding the three northern districts	16.18	15.50	16.46
(ii) For the West Coast districts and Mysore and Coorg	12.66	10.79	13.24
(iii) For item (i) minus item (ii)	17.40	17.12	17.57
(iv) For Pudukkóttai territory	17.76	14.66	12.05

It is satisfactory to note that except in the Pudukkóttai State the rates of consumption were higher than in the two preceding years. In regard to Pudukkóttai, it was recently reported that in calculating the rate of consumption, the quantities of salt carried by cart into the northern parts of the state from Tanjore and Trichinopoly were left out of account. The Political Agent has been requested to satisfy himself that this is the case.

14. *Financial results.*—The gross salt revenue of the year amounted to Rs. 1,72,74,768, showing an increase of Rs. 4,58,463 or 2.7 per cent. on the receipts of 1896-97. Deducting the duty levied on salt exported from this Presidency by sea and adding the duty prepaid in Bombay on salt imported from thence, the total revenue of the year amounted to Rs. 201.66 lakhs against Rs. 195.74 lakhs in the previous year. The total charges of the combined Salt and Abkari Department amounted to Rs. 28,00,051. Excluding the portion debitable to "Abkari," the expenditure debitable to "Salt" was Rs. 18,10,745. The expenditure on Works was less than in the previous year, and the continued decline under this head during the last five years is satisfactory. Deducting the charges, the net salt revenue of the year was Rs. 183.55 lakhs.

15. *Measures for the protection of the revenue.*—The working of the preventive establishments is reviewed by the Board in chapter X of the report. Including persons whose cases were pending disposal at the beginning of the year, the number of persons charged with offences against the salt laws was 9,449, showing a decrease of 2,780 persons or 22.7 per cent. as compared with the previous year. The decrease is attributed generally to the deterrent punishments inflicted by the Magistracy. There were 91 persons released as having been charged without sufficient evidence, the number so released being large in the Manginapudi, Cuddalore and Ponnani circles. The number of persons released departmentally for other causes was 1,990, and 7,211 persons were sent for trial before the Magistracy. The cases against seventeen persons were struck off, leaving 140 persons remaining to be dealt with at the end of the year. The number of persons tried by the Magistracy was 6,883, of whom all but 61 persons or .9 per cent. were convicted.

16. *Fish-curing operations.*—The number of yards available for curing fish was 128 or two less than in the preceding year. The weight of fish brought to be cured rose from 42,130 tons to 43,308 tons, the operations on the West Coast resulting in an increase of 1,974 tons, while those on the East Coast exhibited a fall of 796 tons.

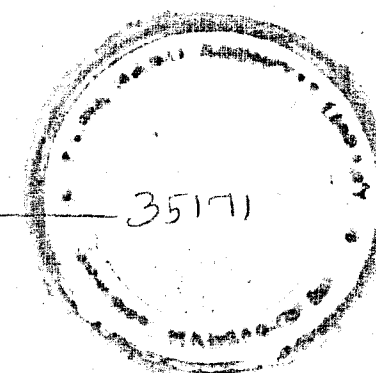
The receipts and charges on account of fish-curing amounted to Rs. 1,29,488 and Rs. 1,19,363, respectively, leaving a net gain of Rs. 10,125 to Government. The total gain up to the end of the year was Rs. 1,51,501; but the Board points out that if certain items are included under expenditure as they should have been, the gain would only be Rs. 12,415.

17. *Saltpetre industry.*—The number of factories worked for the manufacture of crude saltpetre fell from 2,257 to 1,524, while the number of refineries rose from 45 to 46. The decrease in the number of factories is ascribed to the flooding of nitrous soils in the Trichinopoly Sub-division by heavy rains. The operations resulted in a loss of Rs. 1,757 to Government.

18. His Excellency the Governor in Council has much pleasure in recording his satisfaction with the efficient management of the department during the year by Messrs. Willock and Thomson.

(True Extract.)

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



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