REPORT
ON THE
ADMINISTRATION
OF THE
DEPARTMENT OF SALT REVENUE
IN THE
MADRAS PRESIDENCY
FOR THE YEAR 1898-99

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MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1899.

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1898-99.

CHAPTER I.—ADMINISTRATION.

A.—*Personnel of the Department.*

Commissioner.

The Hon'ble Mr. J. Thomson, Second Member of the Board of Revenue, Madras, continued in charge of the administration of the Salt Revenue throughout the year.

Secretary to the Commissioner.

2. Mr. C. G. Todhunter continued to hold the office of Secretary to the Commissioner throughout the year.

Deputy Commissioners.

3. Mr. J. H. Merriman was Deputy Commissioner, Northern Division, throughout the year. Messrs. Bryce McMaster and W. A. Fowler were respectively in charge of the Central and Southern Divisions until the afternoon of the 15th December 1898, when the latter proceeded on furlough for eighteen months, handing over charge of his Division to the former. Mr. McMaster was in charge of both the Divisions on the 16th idem, but on the afternoon of that day he was relieved of the charge of the Central Division by Mr. R. A. Graham, who held it during the rest of the year.

B.—*Administrative Changes.*

Establishment of a central store-house.

4. In August 1897, the Tondiarpet distillery building being thrown on the Board's hands, a scheme for the conversion of it into a central store-house was submitted to Government, and was sanctioned in G.O., Mis. No. 2037, Revenue, dated 9th May 1898. The store-house has justified its institution by concentrating all the printing work of the department at the Government Press and issuing the forms; the number of forms set up has been very largely reduced and many prescribed by the local officers have been abolished or modified. Three hundred and thirty-four machines, clocks, spare parts of machines, locks, belts, swords, weights, brass scales, in all, together with eight tents, have been repaired during the year at a comparatively low cost. The charges on account of payments for repairs done by outside firms were reduced from Rs. 1,052 in 1897–98 to Rs. 779 in 1898–99, the bulk of which latter sum consisted of payments on account of previous years. Only work which cannot be carried out at the store-house for want of the more expensive and necessary tools and appliances is given to outside firms. In addition to the articles repaired, eleven old cup scales have been converted into new machines for fish-curing yards and the work of converting more machines is in progress. The Board's office and the Depot Inspector have been relieved of a large amount of miscellaneous work which they had not time to attend to properly in previous years.

G.O., Mis. No. 1772, Revenue, dated 25th April 1898.

5. Experience having shown conclusively that the Inspectors, Dindigul and Tirumangalam Circles, together with their subordinate establishments, had not enough work to do, and that the Inspector, Madura Circle, unassisted and with his headquarters in a corner of his large circle, had too much, a redistribution of the areas comprising the three circles was recommended by the Board and sanctioned by Government as a tentative measure during the year under report; and the opportunity was taken to lighten the charge of the Inspector, Erode Circle, by transferring the

Dhárápuram taluk from that circle to one of the circles in the Madura district. The circles as redistributed are known as Sivaganga, Madura, Palni and Erode.

G.O., Mis. No. 2465, Revenue, dated 7th June 1898.

6. The Salem district which was divided into three circles with reference to G.O., No. 571, Revenue, dated 22nd August 1895, was also redistributed during the year into two circles with an Inspector and Assistant Inspector each. The main reasons for this were (1) the difficulty of working the Námakkal Circle, owing to the fact that the Atúr taluk was inaccessible from Námakkal and Tiruchengodu, and (2) the fact that there were no suitable residences either at Námakkal or at Krishnagiri for the Inspectors of those circles.

7. The sanction of Government was obtained, during the year, to an alteration in the limits of the Vellore and Arni Circles, by which all the work connected with the cultivation of ganja on the Javadi hills was transferred to the Vellore Circle. The Javadi hills are situated in the Polur taluk, but are more easily accessible from Vellore than from Arni; and the ganja store house had already been located at Kaniyambadi, for want of a suitable place in the Polur taluk. It was also considered that this transfer would bring about a more equitable distribution of work between the two circles.

G.O., No. 74, Revenue, dated 27th January 1899.

8. In view of the facts that the establishments of the Ennore and Vayalur Circles were stronger than they need be, outstorage having practically come to an end; that the Covelong and Krishnapatnam Circles were too heavy; that the arrangement under which Dykes' bund was divided between two circles—Krishnapatnam and Tada—was an inconvenient one and that it was desirable to make the limits of the Nellore and Chingleput Assistant Commissioners' charges co-extensive with those of the Collectorates, sanction was obtained during the year—

(1) to re-amalgamate the five factories of the Vayalur and Ennore Circles into one circle and to exclude the Ponnéri taluk from the limits of the new Ennore Circle,

(2) to reduce the area of the Covelong Circle by taking away the Conjeeveram taluk from it,

(3) to relieve the Inspector, Tada Circle, of the tree-tax work in the Tiruvallúr taluk and to give him in exchange the Venkatagiri Division and the southern portion of the Gudur taluk which is difficult of access from Krishnapatnam, and

(4) to create a new circle called the Tiruvallúr Circle, comprising the Tiruvallúr, Ponnéri and Conjeeveram taluks.

G.O., No. 32, Revenue, dated 11th January 1899.

9. The Deputy Commissioner, Central Division, on the results of the working of the tree-tax system in the three circles of the Cuddapah district during the years 1896–97 and 1897–98, reported that, there was no necessity for an Assistant Inspector in the Madanapalle Circle, but that the Madanapalle Inspector could, without any inconvenience, look after the Pulivendla taluk in addition to his own circle, and that the Cuddapah and Siddhavattam Circles were each of them too light for the charge of a separate Inspector. Sanction of Government was accordingly obtained for the abolition of the Siddhavattam Circle and for the re-distribution of the district into two circles—the Cuddapah and Madanapalle Circles.

10. Every endeavour was made during the year to minimise the number of transfers among officers in charge of circles and the result has been that the total number of changes fell from 90 in 1897–98 to 59 in 1898–99. It may be observed that 42 out of the 59 changes were on account of officers proceeding on leave.

CHAPTER II.—LEGISLATION.

No change in legislation.

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

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

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

	Establishment in the Board's office and in the Deputy and Assistant Commissioners' offices.		Circle Establishments.						Assistants to the Chemical Examiner.	Subordinate Factory Establishments.					
			Permanent.			Temporary.				Permanent.			Temporary (b).		
	Clerks and Accountants.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.		Clerks and Shroffs.	Petty officers.	Peons.	Clerks and Shroffs.	Petty officers.	Peons.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Strength at the beginning of the year ..	132	152	78	106	786	2	3	69	2	152	344	1,375	1	6	924
Sanctioned during the year	12	16	1	3	28	..	5	22	..	4	3	70	1	10	116
Abolished during the year	..	1	1	5	44	1	..	8	..	14	16	97	1	..	78
Strength at the end of the year	(a) 144	(a) 167	78	104	770	1	8	83	2	142	331	1,348	1	16	962

	Subordinate Preventive and Tree-tax Establishments.						Subordinate Fish-curing Establishments.		Subordinate Distillery Establishments.		Saltpetre Amins.	Abkari Establishments in Collectors' and Taluk offices.		Total strength.	Cost per annum.
	Permanent.			Temporary.											
	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Permanent hands.	Temporary hands.	Petty officers.	Peons.	Petty officers.	Clerks.	Menials.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
															RS.
Strength at the beginning of the year ..	158	438	5,305	11	1	211	196	88	23	97	51	258	51	11,020	18,50,906
Sanctioned during the year	8	15	230	..	2	83	8	2	..	..	..	1	..	640	89,597
Abolished during the year	6	26	258	..	1	60	6	2	2	9	..	..	..	636	98,174
Strength at the end of the year	160	427	5,277	11	2	234	198	88	21	88	51	259	(c) 51	11,024	18,42,329

(a) Exclusive of the establishments sanctioned for the Trade, Income-tax and Stamp Departments of the Board's office but inclusive of the special record establishment of one Superintendent on Rs. 250, 1 (70), 5 (50), 3 (25) and 2 (15) clerks, and 2 (10), 9 (8) and 4 (7) attenders sanctioned for two years from 1st March 1899.

(b) Includes non-continuous service men employed as line guards during the manufacturing season.

(c) Fourteen of these are temporary.

Inspectors.	Sanctioned.	Actually employed.
	NO.	NO.
1st grade	11	11
2nd ,, ...	17	16
3rd ,, ...	21	21
4th ,, ...	29	27
Total ..	78	(a) 75
Temporary Inspectors.		
4th grade	1	1
Assistant Inspectors.		
1st grade	35	34
2nd ,, ...	34	32
3rd ,, ...	35	(b) 36
Total ..	104	102
Temporary Assistant Inspectors.		
1st grade	1 }	
2nd ,, ...	1 } 8	(c) 8
3rd ,, ...	6 }	
Sub-Inspectors.		
1st grade	64	61
2nd ,, ...	96	85
3rd ,, ...	145	121
4th ,, ...	193	217
5th ,, ...	272	264
Total ..	770	748
Temporary Sub-Inspectors.		
1st grade	1	1
2nd ,, ...	1	1
3rd ,, ...	2	2
4th ,, ...	..	..
5th ,, ...	79	77
Total ..	83	81

(a) Five of these are on other duty outside the department.
(b) Five of these are sub. *pro tem* Assistant Inspectors.
(c) Seven of these were employed in the grade of acting Assistant Inspectors.

Sanctioned strength of superior officers not worked up to.

13. 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 establishment was below the sanctioned strength, both of Inspectors and Assistant Inspectors. This was caused by some Assistant Inspectors being put in charge of circles with a charge allowance of Rs. 75 per mensem, and by the employment as Assistant Inspectors and Sub-Inspectors of acting men subject to confirmation after a period of probation.

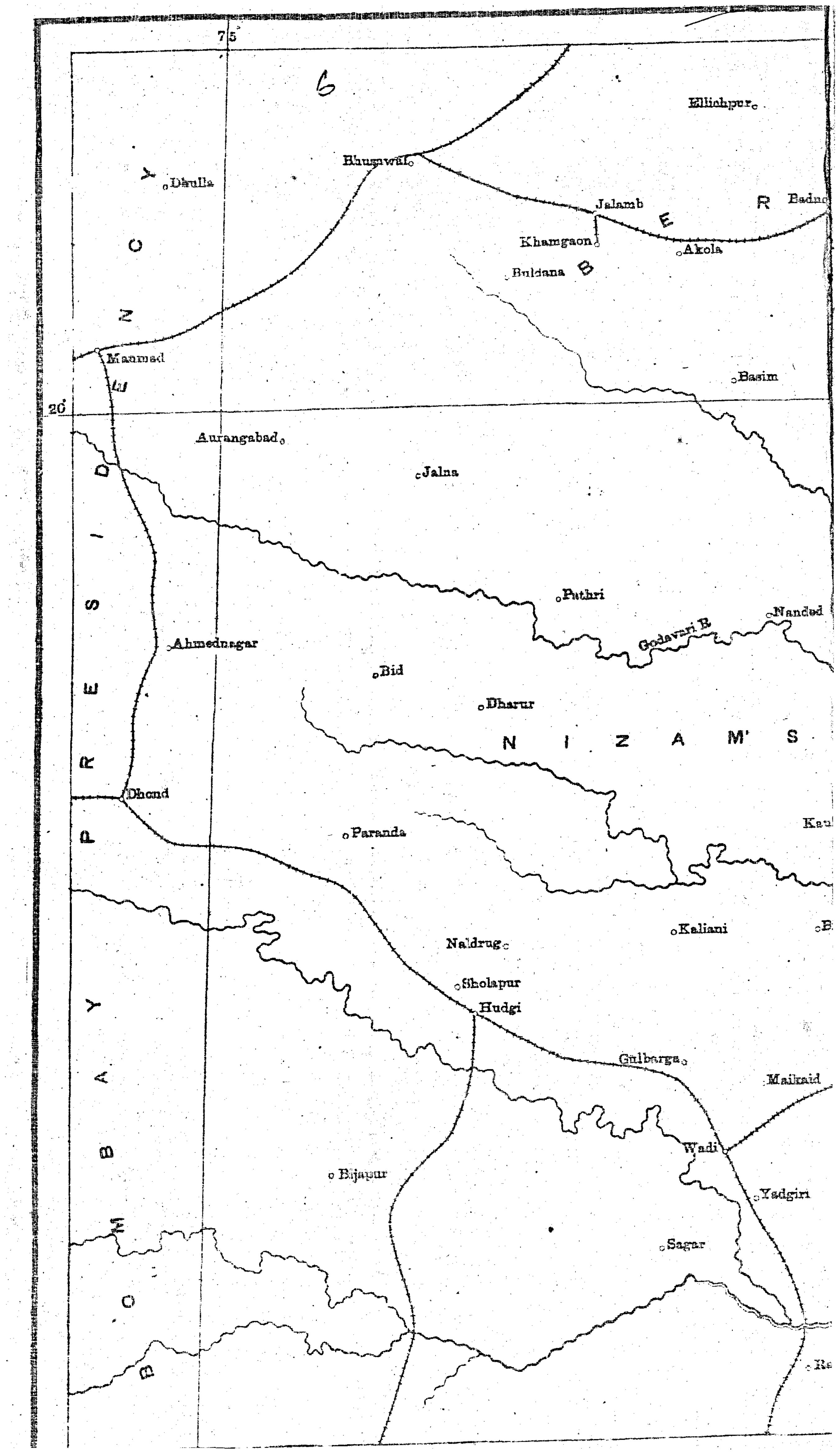
14. Details of the sanctioned strength of the combined Salt and Abkári Department as it stood at the end of 1898–99 are given in Appendix A. This has been printed separately and three copies are submitted herewith with reference to G.O., No. 626, Revenue, dated 29th August 1894.

Punishments imposed on departmental officers.

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

Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1898-99..	191	3	2	1	1	..	7	3·66
	1897-98..	189	1	..	..	..	..	1	·53
Sub-Inspectors	1898-99..	853	5	38	14	4	..	61	7·15
	1897-98..	855	7	27	12	1	..	47	5·49
Assistants to Chemical Examiner.	1898-99..	2	..	..	..	..	..	..	..
	1897-98..	2	..	..	..	..	..	..	..
Clerks and shroffs ..	1898-99..	458	3	8	3	21	1	36	7·86
	1897-98..	454	4	7	7	4	..	22	4·84
Menials	1898-99..	9,210	214	147	472	861	1,303	2,997	32·54
	1897-98..	9,211	191	138	595	923	1,671	3,518	38·19
Total ..	1898-99..	10,714	225	195	490	887	1,304	3,101	28·94
	1897-98..	10,711	203	172	614	928	1,671	3,588	33·50

The percentage of punishments to the total strength shows a decrease on the whole as compared with the previous year; but taking each kind of punishment separately it will be observed that there was a considerable increase under dismissals and degradations. This increase was chiefly among menials and is accounted for largely by the punishments inflicted in the Ponnáni Circle, for proved connivance on the part of the preventive staff in an organised wholesale illicit manufacture of earth-salt in the Pollambram amsom of the Ponnáni taluk. There were, however, other reasons for the increase. It is extremely difficult to get a good class of men to serve as peons in the Ceded districts; and the men who are recruited care very little for the punishments that can be inflicted on them departmentally and show no anxiety to retain their



appointments. Some circles too, in which discipline was lax, have been brought under stricter control. The punishments included five cases of dismissal, twenty-two of degradation, and fifty-eight of suspension on account of the accumulation of black marks.

Resignations.

16. Two hundred and eleven officers (including an Assistant Inspector, and sixteen clerks) resigned their appointments during the year under report against 246 officers (including an Assistant Inspector, five Sub-Inspectors and seven clerks) in the preceding year. Of those who resigned this year, ten did so with a view to taking up appointments in other departments.

Appeals.

17. Fifty-three appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of—twenty-four of the appellants being Sub-Inspectors, three clerks and twenty-six menials. In two of the appeals the decision of the lower authorities was reversed, in three it was modified and in the remaining forty-eight cases the punishments were confirmed—facts which show that punishments are not inflicted without very careful consideration.

CHAPTER IV.—FACTORIES, SEASON AND MANUFACTURE.

18. No new factories were opened nor were any existing ones finally closed during the year under report. The following changes are, however, worthy of notice:—

Changes in the number of salt factories.

(1) The portion of the Védáranniyam factory known as block C was during the year closed to salt manufacture and excluded from the limits of the factory under section 16 of the Salt Act. The brine supply was defective and the pans were, from their position, very liable to be covered with dust by storms sweeping across the Védáranniyam swamp; so that the licensees had found it impossible to manufacture at a profit.

Government Order, Mis. No. 918, Revenue, dated 6th March 1899.

(2) The triangular portion at the north-eastern corner of the Vadasamanjeri factory was also excluded from the factory limits both because, being practically unfenced, it endangered the main factory and because the upkeep of the large bridge, by which alone it was accessible, was a source of unnecessary expenditure to Government.

The application of Messrs. Best & Co. for permission to open an Excise factory at Muttupet, under the conditions enumerated in paragraph 17 of the Administration Report for 1897–98, was disposed of by Government during the year under report. While opposed to the grant of the firm's request, in view of the injury likely to be caused to the operations of the Chingleput factories, Government observed that it would not be indisposed to consider the application, if the firm undertook to purchase annually from 12 to 15 lakhs of maunds of the salt manufactured in the five factories of the Ennore Circle. On this the Oriental Salt Company (Limited) in conjunction with whom, it appears, Messrs. Best & Co. were acting, made an offer subject to several conditions, but in view of the unfavourable character and short crop of the season of 1899, the company had to be informed under the orders of Government that the question of entering into any agreement with them would be deferred until 1901.

Number of salt factories available for manufacture and that actually worked.

19. The total number of salt factories available for work during the year was the same as in 1897–98, 25 under Government and 46 under Excise, with a respective area of 6,121 * and 7,222 * acres fit for salt manufacture. For various reasons,

* The variation between those figures and those reported in the Administration Report for 1897–98 is due to an error rectified.

however, no salt was manufactured at any of the marginally-noted stations. In the Government factories and extensions, the general reasons were the existence of large stocks and a necessity to get rid of old deteriorated salt at as little loss as possible before acquiring fresh stocks. A re-arrangement of system with regard to reserve stocks had also become imperative. In Polavaram there was no manufacture on account of stock in hand and because a proposal of the Deputy Commissioner to close the factory was under consideration.

Government.	Excise.
Sarla Extension.	Kanuparti.
Karasa do.	Covelong.
Ponnaguduru Extension No. I.	Cheyur.
Do. do. „ II.	Kumblimedu.
Kanuparti.	
Kattur.	
Vayalur.	
Palidiwak.	
Attiput.	
Vallur.	
Karambalam Extension.	
Kandadu (temporarily closed).	
Védáranniyam Extension.	
Adirámpatnam do.	
Polavaram.	

The Kanuparti Excise pans were unworked in consequence of the adjacent Government pans having been left waste; and the excess or unsaleable stocks at the Covelong, Cheyur and Kumblimedu factories prevented addition to them. The total number of factories that were worked in the season of 1898 was thus only 10 under Government and 42 under Excise. In these factories, out of a total area of 7,786 acres fit for manufacture, salt was made only in 7,291 acres registered in the names of 4,795 individuals. The season was favourable for salt production in the Central and Southern divisions but not in the Northern. The early showers of February retarded manufacture in several factories in the north and the monsoon did not permit any long continuance of production. Stocks, however, were up to requirements in all the sub-divisions at the end of the year and left no fear of depletion any where. The total quantity received into store in the year amounted to 6,856,537 maunds against 6,569,566 maunds in the previous year as detailed below :—

Sub-division.		Quantity received into store in the season of		Increase or decrease.	
		1897.	1898.	Quantity.	Per cent.
		I. MDS.	I. MDS.	I. MDS.	
Chicacole	Government ..	795,101	516,090	— 279,011	— 35·09
	Excise	1,020,830	(a) 1,219,521	+ 198,691	+ 19·46
Cocanada	Government ..	4,645	..	— 4,645	— 100·00
	Excise	440,324	(b) 470,686	+ 30,362	+ 6·89
Masulipatam	Government ..	45,963	(c) 1,912	— 44,051	— 95·84
	Excise	215,477	(d) 55,061	— 160,416	— 74·45
Nellore	Government ..	395,322	(e) 394,846	— 476	— ·12
	Excise	615,401	(f) 620,425	+ 5,024	+ ·82
Chingleput	Government ..	254,003	..	— 254,003	— 100·00
	Excise	618,395	576,326	— 42,069	— 6·80
Cuddalore	Government ..	74	152	+ 78	+ 105·40
	Excise	274,048	338,168	+ 64,120	+ 23·40
Negapatam	Government ..	141,244	127,557	— 13,687	— 9·69
	Excise	449,453	(g) 696,478	+ 247,025	+ 54·96
Tinnevelly	Government ..	84,611	100,188	+ 15,577	+ 18·41
	Excise	1,214,675	(h) 1,739,127	+ 524,452	+ 43·17
Total ..	Government ..	1,720,963	1,140,745	— 580,218	— 33·71
	Excise	4,848,603	5,715,792	+ 867,189	+ 17·88
Grand Total (Government and Excise) ..		6,569,566	6,856,537	+ 286,971	+ 4·36

(a) Excludes 43,200 maunds manufactured in the season of 1899, but taken into store in 1898-99 and includes 7,994 maunds of salt manufactured in the season of 1898, but taken into store in 1897-98.

(b) Excludes 1,350 maunds manufactured in the season of 1899, but taken into store in 1898-99 and includes 1,204 maunds of salt manufactured in the season of 1898, but taken into store in 1897-98.

(c) Spontaneous salt collected in Pandraka; excludes 2,280 maunds manufactured in the season of 1899, but taken into store in 1898-99.

(d) Excludes 4,800 maunds manufactured in the season of 1899 but taken into store in 1898-99.

(e) Includes 2,400 maunds of Government salt manufactured in the season of 1898, but taken into store in 1897-98, and excludes 75,006 maunds purchased from the modified excise licensees of the Krishnapatnam Extension No. 1 to replace the quantity sold out of the reserve stock.

(f) Excludes 26,400 maunds manufactured in the season of 1899, but taken into store in 1898-99, and includes 2,400 maunds manufactured in 1898, but taken into store in 1897-98, and 75,006 maunds manufactured by the modified excise licensees of the Krishnapatnam Extension No. 1 and sold to Government [*vide* note (e) *supra*].

(g) Includes 9,600 maunds manufactured in the season of 1898, but taken into store in 1897-98.

(h) Includes 3,600 maunds of salt manufactured in the season of 1898, but taken into store in 1897-98.

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20. The decrease under Government salt was chiefly in the Chicacole and Chingleput Sub-divisions and was due mainly to the facts that the *dittam* of the Ganjám factory was limited and that no *dittam* at all was granted to any of the extensions in Chicacole or to the five factories of the Ennore Circle owing to the enormous stocks in hand. This decrease was, however, more than made up by the increase under Excise salt.

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

Years.	Quantity.
	I. MDS.
1888-89 ..	8,994,063
1889-90 ..	* 9,242,946
1890-91 ..	* 8,723,342
1891-92 ..	* 9,733,358
1892-93 ..	* 9,244,450
1893-94 ..	* 7,337,580
1894-95 ..	* 9,037,198
1895-96 ..	* 8,832,093
1896-97 ..	* 9,488,541
1897-98 ..	* 6,569,566
1898-99 ..	* 6,856,537

* Including spontaneous salt.

22. The improved process of manufacture by the Oriental Salt Company referred to in paragraph 21 of the Administration Report for 1897–98 was in operation during the year under report at the factories of Naupada, Karasa and Jagannaikpur and it is understood that the company are making arrangements for prosecuting it on a more extensive scale. The subjoined statement shows the results of the operations with the Company's machinery in the above-named factories during the year under report :—

Results of the improved methods of manufacture at Naupada, Karasa and Jagannaikpur.

Factory.	Quantity operated on.	Quantity stored therefrom, on treatment.		Wastage.	Percentage of wastage to the quantity operated on.
		Large grained soda-treated salt.	Crushed Liverpool salt.		
1	2	3	4	5	6
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	
Naupada	(a) 13,490	3,092	6,850	3,548	26·3
Karasa	(b) 38,275	11,460	21,842	4,973	12·9
Jagannaikpur ..	(c) 14,600	4,689	9,296	615	4·21

(a) Is made up of 2,400 maunds of freshly manufactured salt and 11,090 maunds of stored salt.

(b) Is made up of 20,636 maunds of freshly manufactured salt, 17,550 maunds of stored and 89 maunds of the Madras depot salt taken by the Company for experimental purposes.

(c) Freshly manufactured salt.

The low percentage of wastage entered for the last factory is more nominal than real, and is attributed by the Deputy Commissioner to the fact that salt was taken direct from the pans into the enclosure on estimation and not on weighment as in the case of Naupada. At Karasa too, part of the salt treated was salt taken straight from the pans on estimation, the remainder being stored salt, which was taken on weighment; and this accounts for the percentage of wastage at Karasa being lower than at Naupada, where all salt taken for treatment, whether straight from the pans or from heaps, was weighed before it was made over. To avoid future uncertainty in the determination of the wastage incidental to their process, the Deputy Commissioner has arranged with the Managing Directors of the Company that, in and after the season of 1900, all salt intended for treat[illegible] shall be weighed by the Grainger's Pan Machines before removal to the enclosure.

23. Under the revised ru[illegible] governing storage, it came to a close much earlier than in the previous year in almost all the factories in the Presidency, and especially in the two southernmost sub-divisions, where it used to drag on till a very late date.

24. The statement in the margin shows the factories in which over 1,000 maunds of salt were rejected. As will be seen therefrom, the rejections were considerably under those of the previous year and nowhere large, except, perhaps in Chinna Ganjám, Krishnapatnam Extension No. I and Dugarazpatnam where they were due to stricter supervision exercised by the factory officers, who accepted none but good salt from the manufacturers. At the Surla Excise factory, the licensees themselves applied for the destruction of 1,099 maunds as it was of very inferior quality. The salt rejected in the other Excise factory was scraped by the licensees from overdense brine in contravention of the conditions of their licenses.

Rejections of Salt.

Factories.		Quantity (in maunds) of salt Rejected		
		Before estimation.	After estimation.	Percentage of rejections to total outturn.
		I. MDS.	I. MDS.	
Ganjám	Government	17,193	..	4·27
Surla	Excise	1,099	..	·68
Calingapatam	Government	1,177	5,225	6·75
Chinna Ganjám	Do.	34,180	360	9·89
Krishnapatnam	Excise	9,890	..	5·01
Do.	Extension No. I (modified Excise)	11,210	..	8·34
Dugarazpatnam	..	3,785	..	[illegible]
	Total	78,539	5,585	..

25. The question of framing definite rules for the guidance of officers in charge of Government factories as to the standard for good salt, engaged the attention of the Board but further expert advice and information were wanted. It has, however (pending the framing of precise rules), instructed its subordinate officers to select, from stored heaps of the latest manufacture, samples known to be saleable and rather above the average of the factory and has directed that no salt not coming up to that standard shall be accepted. Detailed instructions have also been issued to the local officers as to how the above samples are to be selected and preserved.

26. But little damage was caused by rain to salt on the drying grounds in any of the factories, except Bimlipatam, Karasa, Vadasamanjeri and Neidavasal, where it was due partly to unseasonable rains and partly to failure on the part of the licensees to afford proper protection to it.

CHAPTER V.—EXCISE SYSTEM AND GOVERNMENT EXTENSIONS.

27. The number of factories worked under the Excise system was the same as in the previous year, the only minor changes worth mentioning being those already noticed in paragraphs 18 (1) and 18 (2) *supra*.

Changes in Excise factories.

28. The quantity of salt manufactured under the Excise system showed an increase, being 5,715,792 maunds against 4,848,603 maunds in the previous year. The increase was in all the sub-divisions except Masulipatam and Chingleput and was very marked in Chicacole, Negapatam and Tinnevelly. In Chicacole it was due to the absence of manufacture at Naupada in 1897, while in the other two sub-divisions it was merely the result of the favourable character of the season. The decrease was due in Masulipatam to restrictions on manufacture in the Manginapudi factory imposed by the capitalists under the terms of their agreement; and in Chingleput to the absence of manufacture at Cove[illegible] and Cheyur owing to the large stocks in hand.

A.—Worki[illegible]overnment Extensions.

29. The Government extensio[illegible] started in 1888, to act as a check on the Excise syster[illegible] had been [illegible]ked in such a manner as to endanger the adequacy of suppl[illegible] to raise the price of salt to a prohibitive figure. The intention of Government was at first to

Working of Government Extensions.

accumulate in them only sufficient salt to provide this check, and not to compete with the Excise licensees unless prices became excessive. It was found, however, that these reserve stocks deteriorated by keeping and, by reason of such deterioration, failed to duly affect the market; and orders were issued that, when the requisite quantity had once been accumulated at any given station, a certain amount of it should be sold every month and replaced by newly-manufactured salt. The system adopted was to hold an auction in the first week of every month; and to fix the price of all salt sold later in the month at a figure appreciably above the price obtained at the auction. This, however, introduced an element of uncertainty into the sales of Government salt; and the Excise licensees evaded the check the auction was intended to impose by running up the bidding beyond the price at which they were prepared to sell their own salt. It sometimes happened too that the fixed quantity of Government salt for sale in any month was exhausted early in the month; and the Excise licensees would then refuse to sell to persons that had bought Government salt.

In view of these difficulties and of the expense and absolute waste attendant on reserves, the Board, with the approval of Government, decided on an entire change of policy. In future it will control excise prices by working the reserve factories alongside the excise factories and keeping Government salt regularly on sale at a fair price at these and the ordinary Government factories. As a first step, the deteriorated stocks had to be got rid of as soon as possible, and further accumulation was stopped by preventing manufacture at all the reserve stations except Sevandakulam, where the usual *dittam* (specified quantity) was granted for the purpose of supplying the needs of the fish-curing yards on the West Coast. The disposal of the reserve stocks under these arrangements is being given effect to from the current year.

30. The subjoined statement shows the transactions at the extensions in which reserve stocks of Government salt have been ordered to be accumulated :—

Factories or Extensions.	Reserve stock of salt ordered to be acquired.	Quantity in hand on the 31st March 1898 excluding wastage not written off.	Quantity acquired in 1898-99.	Total in hand and received.	Quantity of salt ordered to be sold annually subject to replacement.	Quantity sold in 1898-99 for home and inland consumption.	Quantity sold in 1898-99 for Fish-curing, French Government, &c.	Quantity *actually* destroyed, being unsaleable.	Balance in hand on 31st March 1899 excluding wastage not written off.
1	2	3	4	5	6	7	8	9	10
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Surlá	100,000	126,935	..	126,935	24,000	19,863	4,774	..	102,298
Calingapatam (*a*)	170,000	..	..	..	..	..	..	..	..
Karasa	190,000	183,122	..	183,122	36,000	11,628	5,480	..	166,014
Penugudura Extensions Nos. I and II	250,000	(*b*) 325,361	..	325,361	72,000	32,444	10,574	..	282,343
Krishnapatnam Extensions Nos. I and II	300,000	(*c*) 327,708	(*d*) 75,006	402,714	80,000	64,508	10,909	..	327,297
Karambalam (including Kandadu pans)	(*e*) 53,000	150,957	(*f*) 7	150,964	57,600	37,804	53,821	..	59,339
Tirupporúr	850,000	..	..	..	..	..	..	..	..
Védárunniyam	(*g*) 300,000	241,321	..	241,321	..	322	36,687	25,172	180,140
Adirámpatnam	100,000	108,057	..	108,057	20,000	1,220	19,651	4,338	82,848
Muttupet	500,000	..	..	..	..	..	..	..	..
Sevandakulam	150,000	164,726	99,654	264,380	50,000	4,476	128,824	..	131,080
Keranur	100,000	..	..	..	..	..	..	..	..

(*a*) The whole of the Calingapatam factory having reverted to monopoly, the transactions of the extension have not been shown separately.

(*b*) Includes an adjustment of 25 maunds made to rectify a certain error in the stock accounts.

(*c*) Do. do. 30 do. do.

(*d*) Quantity purchased from the modified Excise licensees to replace the quantity sold.

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

(*f*) Gain by weighment.

(*g*) The Lakshmi pans having ceased to be worked for the accumulation of reserve stocks (*vide* paragraph 10 of the Board's Proceedings, No. 255, dated 15th June 1893), the quantity ordered to be held at that station has been added to the reserve to be acquired from the Védárunniyam extension.

31. The quantities sold in the year represent the result of the auctions held in pursuance of the orders of the Government of India quoted in the margin, except in the Penuguduru Extension, where, owing to the high prices charged by the Excise licensees, the reserve stock, about the end of February 1899, was ordered to be sold in the ordinary manner at 3 annas a maund. Sales in the Surlá extension were held only in the last quarter of 1897–98, but continued throughout 1898–99; and nearly the whole quantity ordered to be sold at this station was disposed of. No salt could be sold at the Karasa Extension till October 1898, because Excise salt more than five years' old was on sale at the parent factory; only 11,628 maunds were eventually disposed of as it was not particularly good and the upset price (As. 2–6) was relatively high. There were practically no sales until September 1898 at the Penuguduru Extensions owing to the high upset price (As. 4) fixed. The Oriental Salt Company who had no stock of their own at Jagannaikpur for treatment by their machinery, then asked for the old salt of 1891, 1892 and 1893 at a fixed price of 2 pies a maund; but, as, in the Board's opinion, the value was over that figure, it obtained the sanction of Government to sell it in auction at an upset price of one anna a maund. This was done and the five heaps sold were purchased by the public at rates varying from As. 2–2 to As. 4–6. Excise prices having in the meantime risen by the action of a syndicate of licensees, sanction was obtained, as stated above, for the opening of regular sales at a fixed price of As. 3 a maund. Over 20,000 maunds were sold in the last five weeks of 1898–99, and excise prices which before that had gone up to As. 5–3 fell to As. 4 and less. Although sales in the Krishnapatnam Extensions were larger than in 1897–98, they did not reach the quantity (80,000 maunds) ordered to be sold annually, only 64,508 maunds having been removed. This was due to the Excise capitalists bidding high for small lots at the auctions held in the first week of each month and so being able to undersell Government during the rest of the month. Karambalam salt sold fairly well at first, but not so well during the last two quarters of the year owing to the remaining stock being heavy and unmarketable. The same difficulty as in previous years was experienced in the disposal of the salt of the Védáranniyam Extension. The salt of 1893 which was ordered * to be sold at an upset price of one pie per maund was, after some unsuccessful attempts, ordered to be destroyed (*vide* G.O., Mis. No. 591, Revenue, dated 9th February 1899); but, in view of the unfavourable character of the season of 1899 and of the possibility of a failure of supply, the local officers have since been instructed to hold the order of destruction in abeyance. The salt of 1894 which was no better than that of the previous years was first ordered to be sold at an upset price of one anna a maund; but the sales were so small in the first eleven months that orders were issued to auction it at an upset price of one pie a maund; and, if there were no offers even at that price, to give it away on payment of duty only, to save cost of destruction. After repeated attempts, a merchant of Negapatam agreed to take the salt on these terms. Similar difficulties over disposal were experienced in Adirámpatnam. The salt of 1893 contained in four mud-covered heaps had undergone extensive damage and a great portion thereof had become unsaleable; orders were therefore issued to separate what was saleable from the rest. There was about 1,200 maunds of the former and this fetched As. 1–5¼ a maund. The unsaleable salt was destroyed. Orders have been given for similar disposal of the salt of 1891.

Progress of sales in Government Extensions.

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

G.O., Mis. No. 4092, Revenue, dated 13th October 1898.

G.O., Mis. No. 861, Revenue, dated 25th February 1899.

* G.O., Mis. No. 1999, Revenue, dated 7th May 1898.

G.O., Mis. No. 3847, Revenue, dated 27th September 1898.

G.O., Mis. No. 3212, Revenue, dated 2nd August 1898.

32. The whole method of dealing with the reserve stocks has, as stated in paragraph 29 *supra*, been changed with the approval of Government and the changes have been given effect to from May 1899.

B.—*Licensees and Capitalists.*

33. The licensees of the Bimlipatam, Tada, Vadasamanjeri, Covelong, Chunampet, Merkanam, Neidavasal, Theethandathanam, Vattanam, Mutturagunádapatnam, Keranur and Kuttanguli factories worked independently and those of Jagannaikpur,

Manambadi, Arumuganeri and Kulasékarapatnam worked under special leases. The licensees of the Vadasamanjeri and Covelong factories became independent during the year by the cancellation of their agreements with Messrs. Binny & Co. Keranur, prior to 1898–99, was worked under a special license granted jointly in the names of 15 persons; but owing to disputes among them the factory became unworkable and, at the request of all the joint holders, orders were issued towards the close of 1897–98 for the issue of independent licenses in the names of those who had any interest in the pans. These orders were given effect to during the year under report. The majority of the licensees of the other excise factories are still in the hands of capitalists, receiving from them rates of kudivaram varying from Rs. 7–8–0 to Rs. 30 per garce. At Naupada the Oriental Salt Company (Limited) persuaded nearly the whole of the licensees to enter into agreements with them, the number that remained independent at the factory at the end of the year under report being only six. At Pákala the number of independent licensees fell from 64 to 25 in consequence of an offer on the part of the capitalists of enhanced kudivaram, at rates of Rs. 16 and Rs. 17 per garce for one year, with a proviso that such of the licensees as consented to part with their salt at Rs. 16 per garce should share in the profits to the extent of 6 annas in the rupee. In return the manufacturers were bound by a special condition not to sell their fresh salt of 1899 or of any subsequent year until all the salt transferred under the above agreement was disposed of or before obtaining the express sanction of the capitalists. Other changes in the relations between the licensees and capitalists in the other factories were unimportant. The net result was a reduction in the number of independent licensees to 563. Of the two companies referred to in last year's report that were formed at Tuticorin one subsisted throughout the year, and the other lasted for seven months. Stocks are so large in the Tuticorin Circle that combinations of owners seem to prejudicially affect that class and not the buying public. 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 continues to be in force.

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

34. 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 in each sub-division as compared with the preceding year. The average for the Presidency was As. 3–3·4 which was the lowest reached since 1885–86. This result was brought about largely by the break up of the "Tuticorin Indian Salt Company," which left the licensees to get rid of their enormous stocks as best they could. The decrease would have been far greater but for the high prices charged by the Oriental Salt Company for salt treated with their machinery at Naupada, Karasa and Jagannaikpur :—

Sub-division.	Year.	Price per maund realised. Maximum.	* Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	1898–99	1 1 0	0 0 2	0 3 8·8
	1897–98	0 8 0	0 0 7	0 3 7·2
Cocanada	1898–99	1 0 0	0 0 2	0 4 3·5
	1897–98	0 8 0	0 0 2	0 2 11·9
Masulipatam	1898–99	0 4 6	0 2 0	0 3 1·4
	1897–98	0 3 6	0 2 0	0 2 10·7
Nellore	1898–99	0 4 0	0 0 1	0 2 8·7
	1897–98	0 4 0	0 0 1	0 2 9·5
Chingleput	1898–99	0 8 0	0 0 2	0 2 10·2
	1897–98	0 7 0	0 0 9	0 3 0·5
Cuddalore	1898–99	0 9 0	0 0 5	0 4 9·5
	1897–98	0 9 0	0 1 0	0 4 5·6
Negapatam	1898–99	0 6 6	0 0 5	0 3 5·7
	1897–98	0 6 3	0 0 6	0 3 5·8
Tinnevelly	1898–99	0 4 7·5	0 0 1	0 2 9·6
	1897–98	0 8 0	0 0 1	0 4 1·6
Average for the Presidency	1898–99	1 1 0	0 0 1	0 3 3·4
	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.

Variations in wholesale prices.

35. The variations in each sub-division are dealt with below in detail :—

(*a*) *Chicacole.*—There was a general rise in prices in all the factories of the sub-division, except Kuppili which was affected by the sale of light monopoly salt at the adjoining factory of Calingapatam during a portion of the year at the usual Government rate of As. 3 a maund. The high average at Naupada, and Karasa—as at Jagannaikpur—was due to the prices * charged by the Oriental Salt Company for the salt treated by their machinery. The licensees of the Surlá factory sold most of their salt at a fixed price of As. 4 a maund.

* Soda-treated salt	Varying from As. 4 to 10.
"Liverpool" salt declared for sale in Balasore, Cattack, &c.	Varying from Annas 8 to 13.
"Liverpool" salt declared for Calcutta.	Re. 1 and Re. 1-1-0.

(*b*) *Cocanada.*—In this sub-division, too, there was a general enhancement of prices. In Penuguduru they were raised by a local salt syndicate which had contracted to purchase the licensees' salt of 1898 and succeeding years, and would have been even higher but for the action taken by Government in throwing open its reserve salt for general sale. At Mogalturru the licensees are the distributing as well as the manufacturing agency and apparently found themselves able to raise their prices.

(*c*) *Masulipatam.*—There was a slight increase in the average wholesale price of the sub-division, as a net result of an increase in Manginapudi and a decrease in Nizampatam. In the former there was no competition with the salt syndicate, which also benefited by the depletion of stocks at Pandraka ; and in the latter the poverty of the licensees made them eager to dispose of their salt at any price.

	Average excise prices.
	AS. P.
† 1897-98 ..	2 9·5
1898-99 ..	2 8·7

(*d*) *Nellore.*—The variation † in the sub-division is slight and calls for no remarks. The marked fall at Kanuparti was due to the sale of old condemned salt for whatever it fetched.

(*e*) *Chingleput.*—The increase in the selling price at Cheyur was due to the sale of sifted salt and to the heavy cess (10 pies) fixed for the factory ; and the slight decrease at Tada and Merkanam to competition among the licensees. At Kattur the licensees obtained high prices by selling in small quantities to the local traders. The low prices in the other factories of the Ennore Circle might be accounted for by the poor quality of the salt ; but, as before pointed out, the returns from these and the Covelong factories do not show what the licensees realize in Madras.

(*f*) *Cuddalore.*—The salt manufactured at Manambadi, Neidavasal and Tranquebar was good and the exceptional demand for it re-acted on the prices.

(*g*) *Negapatam.*—The only factories, the variations in the prices in which call for any remarks, are Magilankottai, Theethandathanam and Manakkudi. The decrease in the first was probably due to the efforts of the licensees to revive the trade of the factory which had been diverted to Thambikkanallavankottai. The increase in the second was due to the light and good quality of the salt on sale, and the decrease in the last to the low excise stocks and to the desire of the late lessee to dispose of it as quickly as possible.

(*h*) *Tinnevelly.*—The low average in this sub-division was due to the low prices in the Tuticorin Circle and at Keranur. For the former one cause has already been assigned ; another was that the firm of R. M. P. V. Muthia Chetty & Brothers purchased and removed a large quantity of salt belonging to part-owners of jointly-stored heaps, and the owners of the remnants were forced to sell cheap to save their salt from destruction under condition 13 of the license. A good deal of the old salt at Keranur, which would otherwise have become liable to destruction under the five years' rule, was sold at a nominal price for export to Penang. The slight increase in Kayalpatnam, Arumuganeri and Kulasékarapatnam was due to some diversion of trade from the Tuticorin factories to those of the Kayalpatnam circle at the beginning of the year.

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36. 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. RS. A. P.	Minimum. RS. A. P.	Average. RS. A. P.
Ganjám	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 4 0	0 3 0	0 3 5·8
Surlá	1898-99	0 4 9	0 3 0	0 4 1·7
	1897-98	0 4 9	0 4 0	0 4 4·7
Naupada *	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 3 0	0 3 0	0 3 0·0
Calingapatam	1898-99	0 4 6	0 0 1	0 2 10·4
	1897-98	0 3 0	0 3 0	0 3 0·0
Karasa	1898-99	0 3 0	0 2 7	0 2 8·4
	1897-98	0 2 7	0 2 6	0 2 6·5
Balacheruvu	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 3 0	0 3 0	0 3 0·0
Polavaram	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 3 0	0 3 0	0 3 0·0
Penuguduru	1898-99	0 5 3	0 2 2	0 3 2·9
	1897-98	0 3 3	0 3 3	0 3 3·0
Pandraka	1898-99	0 2 1	0 2 0	0 2 0·5
	1897-98	0 2 0	0 2 0	0 2 0·0
Chinna Ganjám	1898-99	0 4 8	0 2 0	0 2 1·0
	1897-98	0 2 0	0 2 0	0 2 0·0
Kanuparti	1898-99	0 3 0	0 0 1	0 1 4·0
	1897-98	0 3 0	0 1 7	0 1 9·2
Krishnapatnam	1898-99	0 3 6	0 2 1	0 2 7·0
	1897-98	0 6 4	0 1 1	0 2 4·9
Dugarazpatnam	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 3 0	0 3 0	0 3 0·0
Madras Depot	1898-99	0 3 6	0 2 3	0 3 1·4
	1897-98	0 5 0	0 2 3	0 3 3·3
Karambalam	1898-99	0 5 2	0 2 4	0 2 4·6
	1897-98	0 4 6	0 2 4	0 2 5·2
Negapatam †	1898-99	0 2 6	0 2 0	0 2 0·0
	1897-98	0 3 0	0 2 0	0 2 [illegible]
Védáranniyam	1898-99	0 2 9	0 0 6	0 1 3·0
	1897-98	0 1 6	0 1 1	0 1 3·4
Adirámpatnam	1898-99	0 4 0	0 1 0	0 1 5·1
	1897-98	0 1 6	0 1 0	0 1 0·7
Kattumavadi	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	0 3 0	0 3 0	0 3 0·0
Manakkudi	1898-99	0 3 0	0 3 0	0 3 0·0
	1897-98	..	..	..

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

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

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

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

Districts.	Average price (number of seers of 80 tolas per rupee).	Districts.	Average price (number of seers of 80 tolas per rupee).
Ganjám	12·03	South Arcot	12·31
Vizagapatam	12·44	Tanjore	12·57
Gódávari	13·02	Trichinopoly	12·16
Kistna	12·89	Madura	11·88
Nellore	12·40	Tinnevelly	12·67
Cuddapah	11·78	Coimbatore	11·36
Anantapur	10·98	The Nilgiris	9·57
Bellary	10·86	Salem	11·12
Kurnool	11·11	South Canara	11·14
Chingleput	12·66	Malabar	10·59
North Arcot	12·20		

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. 4–2–10 per maund of 82$\frac{2}{7}$ lbs., was not excessive. There were no marked variations in the retail prices ascertained at the selected centres; there has been a reduction in the general average and in the northern and Ceded districts, and small increases in the southern districts except the Nilgiris and Salem.

E.—Competition of Bombay with Madras Salt.

Cost of Bombay salt.

38. The average cost of Bombay salt imported on private account in the several British ports in the districts of South Canara and Malabar was, as in the previous year, As. 10–5 per maund as shown below:—

	I. MDS.
Quantity imported as per manifests	1,190,780
Deduct—wastage in transit	27,181
Actual quantity imported ...	1,163,599

	RS.	A.	P.
Price of salt paid at the port of export, *ex*-duty	3,34,483	11	2
Amount of freight paid	1,39,027	9	4
Shipping, &c., charges at the port of export	1,69,827	10	4
Landing charges at the port of import	49,831	9	2
Total cost incurred for the several consignments before storage at the port of import	6,93,170	8	0
Add—the duty on the quantity wasted in transit	67,952	8	0
Total ...	7,61,123	0	0
Cost per maund of salt actually imported	0	10	5

39. The prime cost of Bombay salt at Calicut amounted to As. 9–11 per maund and was considerably higher than that of Madras salt at Madras. The quantity of Bombay salt consumed in the Coimbatore and Salem districts in the year was slightly less than in the previous one, being 346,142 maunds against 349,784 maunds, and only 2,351 maunds entered Mysore by the Madras Railway. The imports *viâ* Calicut into the interior districts of the Madras Presidency and the Mysore Province during the previous eight years are given in the margin. It will thus be seen that Bombay salt still, owing to its lightness, successfully competed with Madras salt, though the prime cost at Calicut (As. 9–11 per maund) is considerably higher than that of Madras salt at Madras, and the difference in the railway rates from Calicut to Podanur (111 miles) and Madras to Podanur (302 miles) was trifling, being only As. 1–[illegible] per maund. Th Mysore Province and the interior districts of the Madras Presidency also received large * supplies of Bombay and Goa salt by the direct rail-routes *viâ* Poona and Castle Rock. Though the imports showed a decrease as compared with the previous year, they still were greater than in the years 1895–96 and 1896–97. Imports *viâ* Poona are, as stated in paragraph 38 of the report for 1897–98, fostered by the favourable rates on the Great Indian Peninsular and Southern Mahratta Railways, the effect of which has been not

Competition of Bombay with Madras salt.

YEARS.	I. MDS.
1890–91	333,783
1891–92	481,920
1892–93	347,029
1893–94	303,915
1894–95	226,802
1895–96	336,811
1896–97	401,311
1897–98	353,603

* Years.	Imported *viâ* Castle Rock.	Imported *viâ* Poona junction.	Total.
	I. MDS.	I. MDS.	I. MDS.
1895–96	471,770	26,477	498,247
1896–97	59,437	435,936	495,373
1897–98	53,902	585,985	639,887
1898–99	45,484	553,840	599,324

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only to divert the traffic from Goa, but also to place Madras salt at a still further disadvantage in its competition with the Bombay article. A few instances of the marked differences in the rates were brought to the notice of the Agent and Manager, Southern Mahratta Railway, with a request to see if he could not in communication with the Madras Railway authorities arrange to reduce the rates in this Presidency; but the Agent replied that the railway rates were directly in favour of Madras salt and that the import of salt from Bombay must be due to other causes. Figures were then set out regarding the rates from Bombay and Madras to the several stations on the portion of the Southern Mahratta line between Guntakal and Bezwada, and it was observed—

Station.	Distance from Madras.	Distance from Bombay.	Rate from Madras.			Rate from Bombay.		
	MILES.	MILES.	RS.	A.	P.	RS.	A.	P.
1. Tarlapadu	438	775	0	9	5	0	9	3
2. Markapur road	445	783	0	9	8	0	9	3
3. [illegible]valyapuram	490	827	0	9	5	0	9	3
4. [illegible]antamagalur	497	834	0	9	7	0	9	3
5. Narasaraopet	507	844	0	9	9	0	9	3
6. Satalur	514	851	0	9	11	0	9	3
7. Phirangipuram	522	859	0	10	1	0	9	3
8. Sattenapalle	528	865	0	10	2	0	9	3
9. Guntúr	535	872	0	10	4	0	9	3
10. Nambur	540	878	0	10	5	0	9	3
11. Mangalagiri	547	885	0	10	7	0	9	3
12. Tadepalle	551	888	0	9	6	0	9	3
13. Bezwada	554	892	0	9	7	0	9	3

(1) that though the distances from Bombay to the stations named in the margin were over 300 miles more than the distances from Madras to those same stations, the cost of carrying salt to them from Bombay was less than the cost of carrying it from Madras,—in one instance by as much as 1 anna 4 pies;

Salt sent from Bombay to	Distance.	Is charged by			
		Great Indian Peninsular Railway.		Southern Mahratta Railway.	
	MILES.	A.	P.	A.	P.
Hubli	453	1	8	4	4
Maddikera	620	1	8	6	1
Tuggali	629	1	7	6	1
Vinukonda	821	1	6	7	9
Sattenapalle	865	1	5	7	10

(2) that the charges for carriage of salt from the Bombay Presidency over the Great Indian Peninsular line varied inversely with the distance the salt was carried, but that the rate on the Madras Railway remained constant; and

(3) that the Southern Mahratta Railway share of the cost of carriage to any given station between Guntakal to Bezwada was invariably less for Bombay salt than for Madras salt. In submitting the above for the information of Government the Board suggested that the subject of railway rates deserved thorough enquiry at the hands of experts, not only as regards the portion of the Southern Mahratta line above dealt with, but as regards all the lines both in and out of the Presidency where there might be a possibility of the salt of the two Presidencies competing; but Government considered that the enquiry should be deferred for the present.

CHAPTER VI.—STOCKS AND ISSUES.

Stocks and Issues.

40. 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 1898–99.

Sub-division.	Stock at the beginning of the year including the wastage to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS. (b)	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast—																
Chicacole ..	1,745,464	733,293	2,478,757	516,090	..	6	(a) 96	516,192	1,254,727	44	(c) 23,388	1,278,159	1,794,351	(d) 2,261,896	(e) 2,011,212	4,273,108
Cocanada ..	331,229	312,682	643,911	..	..	..	(f) 25	25	(b¹) 470,832	2	(g) 147	470,981	471,006	331,254	783,663	1,114,917
Masulipatam ..	27,315	470,317	497,632	(h) 4,192	..	4	..	4,196	59,861	5	..	59,866	64,062	(i) 32,599	(j) 529,095	561,694
Nellore ..	676,192	894,040	1,570,232	467,452	1,700	10	(k) & (f) 5,974	475,136	569,419	14	..	569,433	1,044,569	(l) 1,152,780	(m) 1,462,021	2,614,801
Chingleput ..	3,074,176	1,711,955	4,786,131	..	..	74	(a) 5	79	576,326	157	(a) 74	576,557	576,636	(n) 3,127,263	(o) 2,235,499	5,362,767
Cuddalore ..	66	167,993	168,059	152	..	..	..	152	338,168	176	(a) 74	338,418	338,570	(p) 976	(q) 505,653	506,629
Negapatam ..	520,618	645,626	1,166,244	127,557	..	..	..	127,557	686,878	174	(a) 54	687,106	814,663	648,175	1,332,732	1,980,907
Tinnevelly ..	185,324	1,181,630	1,366,954	100,188	..	..	(k¹) 10	100,198	1,735,627	62	(a) 90	1,735,679	1,835,877	(r) 290,923	(s) 2,911,908	3,202,831
West Coast—																
Calicut ..	141,267	..	141,267	..	108,648	303	(t) 2,075	111,026	..	..	..	..	111,026	252,293	..	252,293
Total ..	6,701,651	6,117,536	12,819,187	1,215,631	110,348	397	8,185	1,334,561	5,691,738	634	23,827	5,716,199	7,050,760	8,098,164	11,771,783	19,869,947
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,163,979	..	..	1,163,979
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	6,581	..	..	6,581
Grand Total ..	6,701,651	6,117,536	12,819,187	1,215,631	110,348	397	8,185	1,334,561	5,691,738	634	23,827	5,716,199	8,221,320	8,098,164	11,771,783	21,040,507

(a) Undelivered salt, the duty (and cess or cost price as the case may be) on which was refunded.
(b) Includes 19,945 maunds (9,871 maunds crushed Liverpool salt *plus* 10,074 maunds large grained soda treated salt).
(b¹) Of this quantity 4,689 and 9,296 maunds are respectively the large grained soda treated and crushed Liverpool salt.
(c) Includes 89 maunds received from the Madras Depot for treatment and 23,299 maunds (4,478 maunds of large grained soda treated and 18,821 maunds of crushed Liverpool salt) received after special treatment in the Oriental Salt Company's Salt-cleaning Machinery at Naupada and Karasa.
(d) Includes } 240 maunds purchased from the Excise licensees and transferred to the monopoly stock.
(e) Excludes }
(f) Adjustments made to rectify a certain error in stock.
(g) Includes 14 maunds, the duty and cess on which was refunded and 133 maunds adjustment made to rectify a certain error in stock.
(h) Salt collected in the Pandraka swamp.
(i) Includes } 1,088 maunds purchased from the Excise licensees for fish-curing purposes.
(j) Excludes }
(k) Includes 5 maunds confiscated salt.
(k¹) Confiscated salt.
(l) Includes } 1,452 maunds purchased from the Excise licensees for fish-curing purposes.
(m) Excludes }
(n) Includes } 49,766 maunds of old salt purchased from the Excise licensees in 1895 and transferred to the monopoly stock and 3,247 maunds purchased from the Excise licensees for fish-curing purposes.
(o) Excludes }
(p) Includes } 758 maunds purchased from the Excise licensees for fish-curing purposes.
(q) Excludes }
(r) Includes } 5,401 maunds do. do.
(s) Excludes }
(t) Quantity purchased for west coast use.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Sub-division.	Expended during the year.												Total expended, Government and Excise.	Balance in hand including the wastage to be written off.		
	Government.							Excise.								
	Home and Inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and Inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		Government.	Excise.	Total
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast—																
Chicacole ..	837,236	11,050	..	..	..	58,240	906,526	734,316	(i) 204	(a) 31,929	35,159	801,608	1,708,134	1,365,370	1,209,604	2,564,974
Cocanada ..	32,444	4,503	720	..	(b) 3,378	1,414	42,453	399,292	(j) 65,874	(c) 641	22,806	488,613	531,072	238,795	295,050	583,845
Masulipatam ..	21,736	1,561	..	..	..	6,429	29,726	182,917	..	..	22,623	205,540	235,266	2,873	323,555	326,428
Nellore ..	537,538	4,084	..	..	(d) 5,772	35,217	582,611	505,590	..	(e) 8,042	47,469	561,101	1,143,712	570,169	900,920	1,471,089
Chingleput ..	1,014,663	5,057	41,402	1,700	(f) 15,102	100,352	1,178,276	802,549	..	(c) 288,687	151,964	1,243,200	2,421,476	1,948,992	992,299	2,941,291
Cuddalore ..	..	888	..	..	..	3	891	323,144	..	(c) 36,896	23,768	383,808	384,699	85	121,845	121,930
Negapatam ..	56,943	5,531	10,800	..	(g) 29,610	57,561	160,445	577,116	..	(c) 90,385	69,176	736,677	897,122	487,730	596,055	1,083,785
Tinnevelly ..	4,476	8,219	..	118,600	..	14,942	146,237	1,178,015	(k) 361,716	(c) 5,148	64,365	1,609,244	1,755,481	144,686	1,302,664	1,447,350
West Coast—																
Calicut ..	..	97,762	1,655	..	(h) 29	494	99,940	..	..	..	..	..	99,940	152,353	..	152,353
Total ..	2,505,036	138,655	54,577	120,300	53,891	274,652	3,147,111	4,702,939	427,794	461,728	437,330	6,029,791	9,176,902	4,951,053	5,741,992	10,693,045
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,163,979	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	6,581	..	..	..
Grand Total ..	2,505,036	138,655	54,577	120,300	53,891	274,652	3,147,111	4,702,939	427,794	461,728	437,330	6,029,791	10,347,462	4,951,053	5,741,992	10,693,045

(a) Quantity issued from heaps for treatment in the Oriental Salt Company's Salt-cleaning Machinery.
(b) Includes 12 maunds lost on its way to the fish-curing yard, the value of which has been recovered and 3,366 maunds of old salt destroyed to avoid expenditure on account of re-covering (*vide* G.O., Mis. No. 1862, dated 28th April 1898).
(c) Quantity destroyed.
(d) Includes 5,769 maunds adjustment made to rectify certain errors in stock and 3 maunds confiscated swamp salt destroyed.
(e) Includes 6 maunds adjustment made to rectify certain errors in stock and 8,036 maunds destroyed.
(f) Includes 15,004 maunds sold to Messrs. Arbuthnot & Co. for export to Calcutta, 2 maunds sample sent to the interior districts, 89 maunds sent to the Oriental Salt Company at Karasa for treatment and 7 maunds lost in transit, the value of which has been recovered.
(g) Includes 29,510 maunds destroyed and 100 maunds adjustment made to rectify a certain error in stock.
(h) Quantity lost in transit, the value of which has been recovered.
(i) Two-hundred maunds to Calcutta and 4 maunds to Penang. (j) To Calcutta. (k) To Penang.

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

—	Actual quantity in hand on 1st April 1898.	Received in 1898–99 exclusive of transfers.	Expended in 1898–99. Passed into consumption.	Wastage written off.	Total.	Actual quantity in hand on 1st April 1899.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Government salt	6,583,911	(a) 1,286,165	2,698,318	274,652	2,972,970	5,648,310
Excise salt	5,899,707	(b) 5,654,247	4,702,939	437,330	5,140,269	4,854,034
Imported salt	..	1,170,560	1,170,560	..	1,170,560	..
Total ..	12,483,618	8,110,972	8,571,817	711,982	9,283,799	10,502,3[illegible]4

(a) Inclusive / (b) Exclusive { of 11,946 maunds, purchased by Government for supply to fish-curing yards, 240 maunds purchased from the excise licensees of Calingapatam who reverted to the monopoly system, and 49,766 maunds of old salt purchased from the Excise licensees of Vadasamanjeri and Covelong in 1895 and brought to monopoly stock during the year.

Stocks locally manufactured.

42. The stock of salt (Government and Excise) at the end of the year under report was less by nearly twenty lakhs of maunds than at the end of 1897–98. This does not indicate any deficiency of stock as an exceptionally large quantity of salt had been acquired at the end of 1896–97, bringing the total to the highest thitherto, and much in excess of requirements; and an important factor in the decrease was the destruction of 32,8[illegible] maunds of Government and 429,793 maunds of Excise salt which had become unsaleable through age or liable to destruction under the five years' rule. More than half the quantity of the excise salt destroyed belonged to the Chingleput Sub-division where, owing to the neglect of the licensees to re-store sale remnants, section 29 of the Salt Act had to be put in force freely. Taking as a basis for calculation the average sales during the past three years, the total stock of Government and Excise salt in hand on the East Coast at the end of March 1899 was sufficient to last for 17·5 months—

Sub-division.	Stock at the end of 1898–99.	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 1897–98 was estimated to last.	Increase or decrease
	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Chicacole	2,536,074	1,510,244	20·1	20·3	— 0·2
Cocanada	574,772	424,329	16·2	18·8	— 2·6
Masulipatam	321,551	232,921	16·5	21·9	— 5·4
Nellore	1,433,958	1,064,070	16·1	17·3	— 1·2
Chingleput	2,897,325	1,712,105	20·3	33·2	— 12·9
Cuddalore	110,879	310,187	4·2	6·1	— 1·9
Negapatam	1,049,346	629,255	20·0	20·5	— 0·5
Tinnevelly	1,428,833	1,191,772	14·3	13·2	+ 1·1
Total ..	* 10,352,738	7,074,883	17·5	21·1	— 3·6

* Exclusive of 149,616 maunds kept in the West Coast depots for fish-curing purposes.

It will be observed that in all the sub-divisions except Cuddalore which supplies only a small local market, stocks were more than sufficient for one year's consumption and for Chingleput are getting within manageable compass.

Imports.

43. The salt imported by sea on private account showed a net decrease of 81,496 maunds as compared with the previous year, made up of a decrease of 84,243 maunds under duty-paid and an increase of 2,747 maunds under duty-bearing imports. The decrease in the duty-paid imports is ascribed to the prevalence of plague in Bombay and the Mysore Provinces.

Duty-paid.

44. The duty-paid imports amounted to 1,191,160 maunds according to the manifests, 139 maunds of which were imported from Calcutta and the rest from the Bombay Presidency. Three maunds were

received in the port of Cocanada, 377 maunds in the port of Madras, 251,643 maunds in the ports of the South Canara district and 911,956 maunds in those of Malabar. Details will be found in Appendix II. The wastage in transit by sea was 27,181 maunds or 2·28 per cent.

Duty-bearing.

45. The duty-bearing imports amounted to 6,581 maunds. Of this 3,760 maunds represented the excess found on the re-weighment of duty-paid imports on the west coast.

46. Including exports, there was an increase of 177,020 maunds in the total quantity of salt issued during the year as shown below :—

—	1897–98.	1898–99.	Increase or decrease.
	I. MDS.	I. MDS.	I. MDS.
Issued for Home and Inland consumption.	8,379,313	8,378,535	— 778
Issued for fish-curing	157,722	138,655	— 19,067
Sold to French Government	41,622	54,577	+ 12,955
Issued for export	* 258,888	‡ 442,798	+ 183,910
Total ..	† 8,837,545	† 9,014,565	+ 177,020

* Is made up of 91,688 maunds of duty-paid salt exported to Calcutta and 167,200 maunds of duty-free salt exported to Penang.

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

‡ Is made up of 81,078 maunds of duty-paid salt exported to Calcutta and 361,716 maunds of duty-free and 4 maunds of duty-paid salt exported to Penang.

Issues for Home and Inland consumption.

47. The issues for Home and Inland consumption of Government, Excise and imported salt exhibit a decrease of 778 maunds, as detailed below :—

Sub-division.	1897–98.	1898–99.	Increase or decrease. Quantity.	Per cent.
	I. MDS.	I. MDS.	I. MDS.	
Chicacole	1,512,307	1,571,563	+ 59,256	+ 3·91
Cocanada	438,321	432,128	— 6,193	— 1·41
Masulipatam	242,397	204,653	— 37,744	— 15·57
Nellore	1,081,255	1,043,128	— 38,127	— 3·52
Chingleput	1,712,236	1,819,962	+ 107,726	+ 6·29
Cuddalore	311,295	323,147	+ 11,852	+ 3·80
Negapatam	626,231	634,060	+ 7,829	+ 1·25
Tinnevelly	1,205,315	1,182,510	— 22,805	— 1·89
Calicut	1,249,956	1,167,384	— 82,572	— 6·60
Total ..	8,379,313	8,378,535	— 778	— 0·009

The total sales for the Presidency were almost the same as for the previous year; but there were variations in the different sub-divisions which are explained below.

Variations in sales for Home and Inland consumption.

48. The increase in the Chicacole Sub-division was due to the reduction in the price of the salt sold at Ganjám to 3 annas a maund and to the sale of certain old Excise salt at Karasa at prices varying from 1 to 4 pies. The decrease in Masulipatam was due to the failure of manufacture and consequent shortness of stock at the Pandraka factory and to the high prices charged by the excise licensees of the Manginapudi factory; in Nellore to the capitalists of the Krishnapatnam factory holding back good salt with the object of clearing off their old stock. The increase in Chingleput was due to the reduction of price at the Madras depot, and that in Cuddalore to the good quality of the salt at Tranquebar and the reduction in prices at Cuddalore. The decrease in the Tinnevelly Sub-division was due to the winding up of the Tuticorin Salt Company.

49. The issues of Excise salt showed a decrease of 415,547 maunds. In the Chicacole and Chingleput sub-divisions this was due to the greater market facilities enjoyed by the Ganjám and Depot salt. There were increases in the Cocanada, Tinnevelly and Masulipatam sub-divisions due in the first two to the larger exports of salt and in the last to the large demand from the Nizam's Dominions for Nizampatam salt. In the remaining sub-divisions the differences are accounted for by the reasons given above for the variation in the issues for home and inland consumption.

Variation in the sales of Excise salt.

Sub-Division.	* 1897-98.	* 1898-99.	Difference.
	I. MDS.	I. MDS.	I. MDS.
Chicacole	846,284	734,520	— 111,764
Cocanada	452,948	465,166	+ 12,218
Masulipatam	147,711	182,917	+ 35,206
Nellore	562,016	505,590	— 56,426
Chingleput	1,291,583	802,549	— 489,034
Cuddalore	311,295	323,144	+ 11,849
Negapatam	562,796	577,116	+ 14,320
Tinnevelly	1,371,647	1,539,731	+ 168,084
Total ..	5,546,280	5,130,733	— 415,547

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

Supply of salt to the French Government.

50. The quantity of salt supplied to the French Government during the year was 54,577 maunds against 41,622 maunds in 1897–98 and 54,995 maunds in 1896–97.

Exports.

51. The exports during the year under report amounted to 442,798 maunds, of which 361,720 maunds were consigned to Penang and 81,078 maunds to Calcutta against 167,200 and 91,688 maunds, respectively, in the preceding year. The first is apparently due to increased mercantile enterprise at Tuticorin and the second to Messrs. Arbuthnot & Co. failing to find the profitable market they expected while the Oriental Salt Company are taking place instead.

Wastages written off.

52. The wastages written off during the year amounted to 711,982 maunds, all of which were ordinary and less by over three lakhs than those recorded in the previous year.

High wastages.

53. A detailed statement of ordinary wastages discovered during the year is printed as Appendix I. Those that are high are in most cases attributed to the age of the heaps and to damage caused by rain. The subject of wastage is receiving the continuous careful attention of the Board and it is hoped that satisfactory results will be shown by the heaps stored from the season of 1898 onward. A memorandum explaining the causes of abnormal wastages is submitted separately in manuscript as an enclosure to Appendix I.

Excess.

54. Excesses amounting to 984 maunds were found in 57 heaps, the storers of which were punished where necessary.

Abstract of stocks and issues during the past ten years.

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

75

STOCKS AND ISSUES OF SALT of all kinds for a series of 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.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1888-89	1,051,846	3,650,864	..	4,702,710	1,138,499	7,877,493	1,120,047	10,136,039	2,190,345	11,528,357	1,120,047	14,838,749
1889-90	1,157,230	5,168,118	..	6,325,348	1,330,197	7,913,793	1,220,461	10,464,451	2,487,427	13,081,911	1,220,461	16,789,799
1890-91	1,328,138	6,693,276	..	8,021,414	1,654,830	7,069,451	1,264,872	9,989,153	2,982,968	13,762,727	1,264,872	18,010,567
1891-92	1,896,935	7,522,662	..	9,419,597	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,828	1,375,650	20,584,471
1892-93	2,471,552	9,253,074	..	11,724,626	1,912,592	7,295,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724
1893-94	3,105,212	10,184,831		13,290,043	1,255,005	6,123,486	1,053,203	8,431,694	4,360,217	16,308,317	1,053,203	21,721,737
1894-95	* 3,099,334	* 9,850,910		12,950,244	1,730,783	7,274,848	1,151,549	10,157,180	4,830,117	17,125,758	1,151,549	23,107,424
1895-96	† 3,363,170	†10,283,416		13,646,586	3,632,901	5,514,096	1,278,891	10,425,888	6,996,071	15,797,512	1,278,891	24,072,474
1896-97	‡ 5,275,857	‡ 8,677,073	..	13,952,930	3,351,928	6,335,857	1,131,940	10,819,725	8,627,785	15,012,930	1,131,940	24,772,655
1897-98	§ 6,699,912	7,973,571	..	14,673,483	2,171,042	4,292,867	1,252,053	7,715,962	8,870,954	12,266,438	1,252,053	22,389,445
1898-99	6,583,911	5,899,707	..	12,483,618	1,286,165	5,654,247	1,170,560	8,110,972	7,870,076	11,553,954	1,170,560	20,594,590

* The difference between these figures and those in columns 20 and 21 against 1893-94 is due to certain adjustments made to rectify errors in stock.
† 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. 1895-96 do. do.
§ Do. do. 1896-97 do. do.

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.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1888-89	7,748,222	172,897	(a) 4,020	57,168	206,584	8,183,891	1,157,230	5,168,118	..	6,325,348
1889-90	[illegible]	[illegible]	(b) [illegible]	59,298	91,721	8,378,179	1,328,138	6,693,276	..	[illegible]
1890-91	7,923,468	196,425	(c) 309	54,394	40,806	8,215,402	1,896,935	7,522,662	..	9,419,597
1891-92	8,185,395	175,099	..	58,363	51,992	8,470,849	2,471,552	9,253,074	..	11,724,626
1892-93	8,157,454	160,466	(d) 5,698	57,107	87,978	8,468,703	3,105,212	10,184,831	..	13,290,043
1893-94	8,015,759	146,947	(e) 1,305	52,863	100,407	8,317,311	3,099,334	9,850,910	..	12,950,244
1894-95	8,221,645	148,822	(f) 47,625	54,880	280,488	8,753,460	3,363,170	10,283,416	..	13,646,586
1895-96	8,271,396	170,790	(g) 255,124	53,127	437,768	9,188,205	5,275,857	8,677,073	..	13,952,930
1896-97	8,023,263	149,023	(h) 722,282	54,995	205,262	9,154,825	6,699,912	7,973,571	..	14,673,483
1897-98	8,379,313	157,722	(i) 425,291	41,622	258,888	9,262,836	6,583,911	5,899,707	..	12,483,618
1898-99	8,378,535	138,655	(j) 468,594	54,577	442,798	9,483,159	5,648,320	4,854,034	..	10,502,354

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

(a) Includes 1 maund of spontaneous salt sold for medical-purposes; 20 maunds lost in transit the value of which has been recovered and 3,999 maunds of excise salt destroyed.

(b) Includes 28,749 maunds destroyed under condition 14 of the license, &c.; 58 maunds lost in transit, duty on which was collected; 1 maund excess found on check-weighment of sales, duty on which was subsequently collected; 1 maund sent from Tada factory to the Salt Committee in 1887, but adjusted in the accounts of 1889-90; and 774 maunds adjusted in the accounts to rectify an error.

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

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

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

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

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

(h) Includes 721,057 maunds destroyed, 1,200 maunds adjusted to rectify a certain error in the stocks; 1 maund issued to Messrs. Stuart, Hall & Co. on payment of duty, 13 maunds lost in transit by contractors from whom the value was recovered and 11 maunds (stolen from the Muttupet fish-curing yard) written off the accounts.

(i) Includes 425,111 maunds destroyed, 19 maunds lost in transit the value of which was recovered and credited, 1 maund sample sent to the interior districts and 160 maunds shown under miscellaneous issues—vide Government Order, No. 3144, Revenue, dated 21st June 1897.

(j) Includes 462,669 maunds destroyed, 48 maunds lost in transit the value of which was recovered and credited, 2 maunds samples sent to the interior districts and 5,875 maunds adjusted in the accounts to rectify certain errors, and excludes 3 maunds of confiscated swamp salt destroyed.

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

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

Year.	Rate of duty.	Home and inland consumption.	Yearly average.	Remarks.
	RS. A. P.	I. MAUNDS.	I. MAUNDS.	
Fasli year.				
1861-62 ..		5,887,300		
1862-63 ..		6,217,503		
1863-64 ..	1 5 0	6,394,257	6,372,306	
1864-65 ..		6,688,537		
1865-66 ..		6,673,934		Duty raised in March 1866.
1866-67 ..		6,995,967		
1867-68 ..	1 8 0	6,427,869	6,728,603	
1868-69 ..		6,761,975		G.I.P. Railway opened to Nagpur.
1869-70 ..		6,566,811		Duty raised in October 1869.
1870-71 ..		6,415,050		1871-72 (?) G.I.P. Railway opened to the Kistna river.
1871-72 ..		6,563,122		November 1871, population of the Madras Presidency, Mysore and Coorg 36,963,649.
			6,509,308	
1872-73 ..	1 13 0	6,506,215		
1873-74 ..		6,276,028		
1874-75 ..		6,682,563		Nizam's State Railway opened in October 1874.
Official year.				
1875-76 ..		6,555,326		
1876-77 ..		6,403,281	6,363,394	
1877-78 ..		6,323,508		1876-78 famine. Duty raised in December 28, 1877.
1878-79 ..		5,967,876		
1879-80 ..		6,197,623	6,178,617	February 1881, population of the Madras Presidency, Mysore and Coorg 35,535,313.
1880-81 ..	2 8 0	6,341,441		
1881-82 ..		6,207,531		Duty lowered in March 1882.
1882-83 ..		7,063,270		
1883-84 ..		7,431,524	7,459,113	
1884-85 ..	2 0 0	7,414,876		
1885-86 ..		7,684,154		
1886-87 ..		7,701,739		
1887-88 ..		7,700,724		
1888-89 ..		7,748,222		
1889-90 ..		8,022,466		Duty raised in January 1888.
1890-91 ..		7,923,468		February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,630,440.
1891-92 ..		8,185,395		
1892-93 ..	2 8 0	8,157,454	8,085,639	
1893-94 ..		8,015,789		
1894-95 ..		8,221,645		
1895-96 ..		8,271,396		
1896-97 ..		8,023,263		
1897-98 ..		8,379,313		
1898-99 ..		8,378,535		

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.

57. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 8,977,859 maunds as shown in the margin against 9,019,200 maunds in the previous year.

Total consumption.

	I. MDS.
Figures as per column 3 of the statement of issues of salt appended to para. 47 *supra* ..	8,378,535
Add imports from the Bombay Presidency and Goa *viâ* the Southern Mahratta Railway into Mysore	420,660
Add imports from the Bombay Presidency and Goa *viâ* the Southern Mahratta Railway into the Madras Presidency	178,664
Total ..	8,977,859

58. 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 was sent for consumption.

59. The following statement compiled from returns filed by the railway companies shows how the salt issued from factories or imported was distributed:—

ABSTRACT STATEMENT showing the SALT TRAFFIC on RAILWAYS in the Madras Presidency during the year 1898–99.

Districts consigned to	Districts sent from: Ganjám.	Vizagapatam.	Gódávari.	Kistna	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	5,153	1	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	27,162	7,487	92	..	..	..	..	..	..	..	..	..	..	..
Gódávari	5,365	..	17,640	..	200	..	..	..	..	..	..	..	..	..
Kistna	..	..	1,017	8,355	475	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	10,303	15,221	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	144,939	39,858	..	..	..	..	..	..	..	6,438
Kurnool	..	..	..	45,755	1,995	1,285	..	..	..	..	..	1,024	57,426	..
Bellary .. .. / Anantapur	..	2	..	..	49,424	88,086	..	..	..	..	..	3,244	116,970	130
Chingleput and Madras	..	..	..	..	..	143,281	4	..	..	4	..	..	..	..
North Arcot	..	..	..	..	28,520	305,566	434	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	160,730	106,635	2,226	..	..	..	..	..	..
Salem	..	..	..	..	..	179,703	..	..	..	3,564	171,037	..	..	..
Coimbatore	..	..	..	..	..	177,300	4,394	8,100	..	37,584	175,105	..	..	..
Tanjore	..	..	..	..	..	14	3,376	221,810	162	976	..	..	..	..
Trichinopoly	..	..	..	..	..	..	39,292	65,817	6,612	178,362	..	..	..	..
Madura	..	..	..	..	..	1	162	..	6,546	400,600	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	5	108,805	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	144,733	..	..	..
Mysore Province	..	..	..	..	..	79,148	..	..	..	..	2,351	41,216	379,444	..
Nizam's Dominions	..	251	24,425	139,179	8,921	9,562	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	461,402	17,852	6,565	..	..	..	..	..	..	..	..	..	..	..
Total ..	502,082	25,593	49,739	203,592	249,695	1,184,334	154,297	297,953	12,325	729,895	493,226	45,484	553,840	6,568

Abstract Statement showing the Salt Traffic on Railways in the Madras Presidency during the year 1898–99—*cont.*

Districts consigned to	Districts sent from—cont.: Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Orissa.	Total.	Deduct Salt transmitted: Out of the districts in which there are no salt sources.	Deduct Salt transmitted: From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	..	..	..	..	..	..	..	..	..	55	5,209	..	..	5,209
Vizagapatam	..	..	..	..	..	..	..	..	..	..	34,741	..	..	34,741
Gódávari	..	..	..	..	..	..	..	..	172	..	23,377	..	..	23,377
Kistna	..	..	..	..	..	..	..	..	..	..	9,847	..	..	9,847
Nellore	14	..	..	..	..	..	..	..	..	..	25,538	..	..	25,538
Cuddapah	..	..	20	362	..	..	174	..	..	..	191,791	130	6,438	185,223
Kurnool	1,657	357	1,375	..	..	..	..	..	..	..	110,874	108	1,657	109,109
Bellary .. .. .. / Anantapur	94	728	25,611	..	..	..	..	510	..	..	284,799	3,579	26,339	254,881
Chingleput and Madras.	..	..	..	..	..	..	..	..	..	..	143,289	..	..	143,289
North Arcot	..	..	..	9,014	72	..	..	..	..	..	343,606	716	9,014	333,876
South Arcot	..	..	..	..	..	..	..	..	..	..	269,591	..	..	269,591
Salem	..	..	..	..	2,095	5,231	..	..	..	..	361,630	1,117	2,095	358,418
Coimbatore	..	..	..	..	..	5,929	1,654	..	..	..	410,066	5,329	5,929	398,808
Tanjore	..	..	..	..	..	..	325	..	..	..	226,663	..	..	226,663
Trichinopoly	..	..	..	..	..	98	6,356	..	..	..	295,537	3,041	6,356	286,140
Madura	..	..	..	..	..	..	888	..	..	..	408,197	..	..	408,197
Tinnevelly	..	..	..	..	..	..	..	..	..	..	108,810	..	..	108,810
Malabar	..	..	..	..	..	..	..	..	..	..	144,733	..	..	144,733
Mysore Province ..	..	194	1,395	354	1,045	..	..	46,947	..	..	554,094	511	46,947	504,636
Nizam's Dominions ..	..	165	..	..	..	..	..	..	..	..	182,303	172	..	182,131
Bombay Presidency ..	..	54	19	..	..	..	..	1	..	..	74	..	..	74
Orissa	..	..	..	..	..	..	..	..	..	..	488,819	55	..	488,764
Total ..	1,765	1,498	28,420	9,730	3,212	11,258	9,397	49,458	172	55	4,623,588	14,758	106,775[2]	4,502,055

Declarations corrected by railway returns.

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

CORRECTED Distribution Statement.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.											
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency, Goa, &c.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	356,383	1	..	..	..	..	..	..	..	..	2	..
Vizagapatam	151,271	502,924	92	..	..	..	..	..	..	..	9	..
Gódávari	5,365	16,133	391,624	5,362	27,564	..	..	..	..	..	392	..
Kistna	..	..	9,030	285,225	46,729	..	..	..	..	..	..	..
Nellore	..	..	..	34,935	301,879	..	..	..	..	..	..	..
Chingleput and Madras	2	..	..	..	22,115	251,504	4	..	..	4	2,750	..
South Arcot	..	..	..	..	..	327,013	317,313	2,226	..	..	..	..
Tanjore	..	..	..	..	..	14	4,028	547,338	5,990	976	..	..
Madura	..	..	..	..	..	1	162	13,148	227,817	413,620	..	..
Tinnevelly	..	..	..	..	..	..	..	..	4,766	463,486	19	..
South Canara	..	..	..	..	..	..	..	..	..	..	255,306	..
Malabar	..	..	..	..	..	..	..	..	..	..	* 563,585	..
Bellary and Anantapur	..	2	..	..	49,424	88,086	..	..	..	..	120,214	510
Cuddapah	..	..	..	..	162,219	39,858	..	..	..	..	..	..
Kurnool	..	..	..	45,755	79,800	1,285	..	..	..	..	58,450	..
North Arcot	..	..	..	..	37,542	345,852	434	..	..	..	..	..
Salem	..	..	..	..	..	180,435	..	40	..	3,564	171,037	..
Coimbatore including the Nilgiris	..	..	..	..	..	177,300	4,394	8,100	186	37,584	175,105	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	246	46,818	103,138	8,362	178,362	..	..
Central Provinces	55,894	440	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals ..	464,402	18,484	6,565	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	251	24,425	193,261	20,417	9,362	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	79,148	..	..	..	..	423,011	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,033,317	538,235	431,736	564,538	747,689	1,500,104	373,153	674,490	247,121	1,097,596	1,769,880	510

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

Kistna to Nellore.—The Railway figures are 10,303 maunds ; to this are added 24,632 maunds declared from the Chinna Ganjám factory for Nellore.

Kistna to the Nizam's Dominions.—The Railway figures are 139,179 maunds ; to this are added 54,082 maunds declared for Jaggayyapéta the bulk of which must have gone by road to the Nizam's Dominions.

Nellore to Cuddapah.—The Railway figures are 144,939 maunds ; to this are added 962, 600 and 15,713 maunds declared for Cuddapah from the Kanuparti, Pákala and Iskapalle factories, respectively.

Nellore to Kurnool.—The Railway figures are 1,995 maunds ; to this are added 2,909, 74,030 and 866 maunds declared for Kurnool from the Kanuparti, Pákala and Iskapalle factories, respectively.

Nellore to North Arcot.—The Railway figures are 28,520 maunds ; to this are added 9,022 maunds declared from the Tada factory for the North Arcot district.

Nellore to the Nizam's Dominions.—The Railway figures are 8,921 maunds ; to this are added 11,476 and 20 maunds declared for Hyderabad from the Kanuparti and Pákala factories, respectively.

Chingleput and Madras to South Arcot.—The Railway figures are 160,730 maunds ; to this are added 33,483 and 132,800 maunds declared for South Arcot from the Cheyur and Chunampet factories, respectively.

Chingleput and Madras to North Arcot.—The Railway figures are 305,566 maunds ; to this are added 1,716 and 38,570 maunds declared for North Arcot from the Cheyur and Chunampet factories, respectively.

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Corrected Distribution Statement—*cont.*

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—*cont.*								*Deduct* salt sent out of the districts in which there are no known salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1897-98.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
	14	15	16	17	18	19	20	21	22	23	24	25	26
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	356,386	..	356,386	15·46	353,231	15·32
Vizagapatam	..	..	..	..	..	..	..	654,296	..	654,296	19·21	657,720	19·31
Gódávari	..	..	..	..	..	..	..	446,440	..	446,440	17·67	466,260	18·46
Kistna	..	..	..	..	..	..	..	340,984	..	340,984	15·12	404,210	17·92
Nellore	..	..	14	..	..	..	..	336,828	..	336,828	18·93	372,909	20·96
Chingleput and Madras	..	..	..	..	..	..	..	276,379	..	276,379	14·30	254,240	13·16
South Arcot	..	..	..	..	..	..	..	646,552	..	646,552	24·59	626,436	23·83
Tanjore	..	..	..	..	..	..	325	559,171	..	559,171	20·65	580,679	21·44
Madura	..	..	..	..	..	..	888	655,636	..	655,636	20·58	688,409	21·65
Tinnevelly	..	..	..	..	..	..	..	468,271	..	468,271	20·11	423,267	18·18
South Canara	..	..	..	..	..	..	..	255,306	..	255,306	19·89	270,730	21·09
Malabar	..	..	..	..	..	..	..	563,585	..	563,585	17·48	625,632	19·41
Bellary and Anantapur	26,339	130	94	..	..	..	..	284,799	29,918	254,881	14·33	219,695	13·34
Cuddapah	20	6,438	..	362	..	..	174	209,071	13,169	195,902		192,685	
Kurnool	1,732	* 6,601	1,657	..	..	..	..	195,280	1,765	193,515		187,406	
North Arcot	..	..	..	9,014	72	..	..	392,914	9,730	383,184	14·46	447,034	16·87
Salem	..	..	..	..	2,095	5,231	..	362,402	3,212	359,190	15·05	333,468	13·98
Coimbatore including the Nilgiris ..	..	..	..	..	..	5,929	1,654	410,252	11,258	398,994	15·59	401,311	15·69
Trichinopoly including Pudukkóttai	..	..	..	..	..	98	6,356	343,380	9,397	333,983	15·74	329,447	15·53
Central Provinces	..	..	..	..	..	..	..	56,334	..	56,334	..	33,717	..
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	489,451	..	489,451	..	442,170	..
Nizam's Dominions	165	..	..	..	..	..	..	247,881	..	247,881	..	186,611	..
Mysore and Coorg	1,589	..	..	354	1,045	..	.	505,147	510	504,637	..	523,829	..
Bombay Presidency	73	..	..	..	..	..	..	73	..	73	..	104	..
Total ..	29,918	13,169	1,765	9,730	3,212	11,258	9,397	9,056,818	78,959	8,977,859		9,019,200	..

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

Chingleput and Madras to Salem.—The Railway figures are 179,703 maunds ; to this are added 558 and 174 maunds declared for Salem from the Cheyur and Chunampet factories, respectively.

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

Madura to Tanjore.—The Railway figures are 162 maunds ; to this are added 5,828 maunds declared from the Theethandathanam factory for Tanjore which must have gone by road.

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 5,612 maunds ; to this are added 1,950 and 770 maunds declared for Trichinopoly from the Theethandathanam and Vattanam factories, respectively.

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

Variations in the sales of the Northern districts.

Sales in Ganjám.

	I. MDS.
1898-99 ..	1,033,317
1897-98 ..	955,607

62. The sales at the factories in the Ganjám district showed an increase of nearly 78,000 maunds. This is made up of increases of 23,000, 22,000, 22,000, 5,000 and 6,000 maunds in the quantities declared for the Central Provinces, Orissa, Vizagapatam and Gódávari and for consumption within the district of Ganjám, respectively. The increase in the quantities declared for the Central Provinces and Orissa is reported to be due to the facilities of transport afforded by the East Coast Railway and to the reduced price of three annas at which the Government salt was sold at Ganjám during the year as against four annas up to November in 1897-98.

Sales in Vizagapatam.

	I. MDS.
1898-99 ..	538,235
1897-98 ..	556,697

63. The sales at the Vizagapatam factories showed a decrease of 18,000 maunds. There was an increase of 18,000 maunds in the quantity declared for Orissa but decreases of 2,000, 25,000 and 9,000 maunds in those declared for consumption in the districts of Ganjám, Vizagapatam and Gódávari, respectively. The increase in the declarations for Orissa was due to the sale of the crushed Liverpool salt of the Oriental Salt Company from the Karasa factory. The decrease in the declarations for Vizagapatam is reported to be due to accurate declarations being insisted upon.

Sales in Gódávari.

	I. MDS.
1898-99 ..	431,736
1897-98 ..	438,321

64. The sales at the Gódávari factories showed a small decrease of 6,000 maunds made up of a decrease of 34,000 maunds in the quantity declared for the district and increases of 8,000, 7,000 and 13,000 maunds in those declared for Kistna, Orissa and the Nizam's Dominions, respectively. The decrease in the issues for Gódávari is reported to be due to the enhancement of the selling price of salt by the salt Syndicate at Penuguduru and by the licensees at Mogalturru.

Consumption of the three Northernmost districts not worked out.

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

Consumption in the rest of the Presidency.

66. 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 :—

	1898-99.	1897-98.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the whole Presidency	8,977,859	9,019,200
Deduct—		
Salt declared for consumption in the three Northern districts	1,457,122	1,477,211
Salt sent beyond the Presidency	793,739	662,602
Total ...	2,250,861	2,139,813
Balance ...	6,726,998	6,879,387

This gives a rate of consumption of 16·09 lb. per head of population according to the 1891 census against 16·46 lb. in the preceding year.

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

	I. MDS.
Quantity	1,323,528
	PERSONS.
Population	8,825,305

67. 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 are therefore grouped together and the rate of consumption works out to 12·34 lb. per head against 13·24 lb. in 1897-98 and 10·79 lb. in 1896-97.

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 66	6,726,998	34,388,502
Deduct	1,323,528	8,825,305
Balance ..	5,403,470	25,563,197
	17·39 lb.	

68. Excluding the three Northern districts, the two West Coast districts, Mysore and Coorg and Travancore and Cochin, the rate of licit consumption for the rest of the Presidency, including Native States, was 17·39 lb. per head against 17·57 lb. in 1897-98.

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 68	5,403,470	25,563,197
Deduct for Sandúr, Banganapalle and Pudukkóttai.	75,000	11,388 35,496 373,096
Balance ..	5,328,470	25,143,217
Population		25,143,217
Add increase of population at 10 per mille for 1891-92		251,432
Add increase of population at 10 per mille for 1892-93		253,946
Add increase of population at 10 per mille for 1893-94		256,485
Add increase of population at 10 per mille for 1894-95		259,050
Add increase of population at 10 per mille for 1895-96		261,641
Add increase of population at 10 per mille for 1896-97		264,257
Add increase of population at 10 per mille for 1897-98		266,900
Add increase of population at 10 per mille for 1898-99		269,569
Total ..		27,226,497

69. Deducting about 75,000 maunds for the consumption of the Native States of Sandúr, Banganapalle and Pudukkóttai, the rate for the rest of the Presidency was 17·43 lb., against 17·62 lb. in 1897-98. There was thus a decrease of 0·19 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 16·10 lb. against 16·44 lb. in the previous year.

—	Quantity in column 23 of statement on page 29.	Population.
	I. MDS.	PERSONS.
Chingleput and Madras ..	276,379	1,589,446
South Arcot	646,552	2,162,851
Tanjore	559,171	2,228,114
Madura	655,636	2,608,404
Tinnevelly	468,271	1,916,095
North Arcot	383,184	2,180,487
Salem	359,190	1,962,591
Coimbatore including the Nilgiris	398,994	2,104,636
Trichinopoly including Pudukkóttai	333,983	1,745,813
Total ..	4,081,360	18,498,437
Deduct for Pudukkóttai ..	46,826	373,096
Balance ..	4,034,534	18,125,341

70. 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 18·31 lb., against 18·28 lb. in 1897-98.

Salt sent by rail to the Ceded and other inland districts for a series of years.

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

Years.	Bellary and Anantapur.	Kurnool.	Cuddapah.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1878-79	88,333	..	71,392	286,415	238,132	222,284	104,702
1879-80	132,145	..	105,150	281,237	222,204	271,358	112,804
1880-81	172,146	..	106,878	290,899	250,951	293,012	112,655
1881-82	170,094	..	104,131	280,405	211,059	282,116	118,758
1882-83	220,340	..	111,471	311,974	191,036	324,148	186,551
1883-84	265,766	..	117,355	323,399	204,548	338,083	230,204
1884-85	258,031	..	113,560	362,798	251,813	328,017	304,900
1885-86	273,884	..	119,393	392,984	296,504	347,416	343,432
1886-87	255,417	..	109,177	378,495	292,566	323,402	249,911
1887-88	256,560	..	115,374	380,092	248,575	339,614	296,568
1888-89	216,266	..	114,320	363,076	244,611	335,351	302,571
1889-90	154,681	..	132,690	373,556	270,085	379,358	278,650
1890-91	207,627	56,744	120,147	360,348	258,421	349,040	278,661
1891-92	187,229	72,793	136,834	360,816	293,565	368,748	271,962
1892-93	212,354	77,620	179,888	344,836	313,146	381,475	272,897
1893-94	248,488	89,391	184,239	328,042	284,262	355,537	305,550
1894-95	250,857	84,008	* 180,254	297,324	276,991	395,868	308,791
1895-96	291,181	137,804	180,334	359,410	308,292	386,061	337,796
1896-97	234,342	92,655	178,041	328,475	312,829	379,818	292,328
1897-98	219,699	115,873	180,780	346,350	312,494	401,311	283,894
1898-99	254,881	109,109	185,223	333,876	358,418	398,808	286,140

* Revised figure.

72. It will be observed that there was an increase in the rail-borne consignments to the inland districts except Kurnool, North Arcot and Coimbatore.

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

73. The salt traffic on the branch line from Pákala to Dharmavaram, which is supplied from Nellore, showed a considerable decline as compared with the previous year as appears below. This was probably due to larger imports from Madras and from the Bombay Presidency.

		I. MDS.
From Nellore to stations on the Pákala-Dharmavaram line.	1898–99	64,942
	1897–98	100,918
From Nellore to Anantapur through Pákala-Dharmavaram line.	1898–99	18,296
	1897–98	38,292

Increase in the transport of salt by the Southern Mahratta Railway.

74. The quantities of salt transported by the Southern Mahratta Railway from the East Coast to the interior of the Presidency in the year under report and in the previous year were as under :—

	1898–99.	1897–98.
	I. MDS.	I. MDS.
From Kistna to Kistna district	7,525	8,963
Do. to Nellore "	10,303	4,926
Do. to Kurnool "	45,755	49,666
Increase ...	28	

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 utilized to any large extent for the transport of Kistna salt beyond the limits of Kurnool, where it comes into competition with salt coming from the Bombay Presidency and Goa territory which enjoys favourable rates.

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

75. The figures furnished in the East Coast Railway salt traffic statements show that this railway is coming into use for inter-district distribution and has largely increased the export to Orissa and to the Nizam's territories :—

	I. MDS.
From Ganjám to Orissa	464,402
" " to Ganjám	5,153
" " to Vizagapatam	27,162
" " to Gódávari	5,365
" Vizagapatam to Orissa	17,852
" " to Ganjám	1
" " to Vizagapatam	7,487
" " to His Highness the Nizam's Guaranteed State Railway	251
" " to Southern Mahratta Railway	2
" Gódávari to Orissa	6,565
" " to Vizagapatam	92
" " to Gódávari	17,640
" " to Kistna	1,017
" " to His Highness the Nizam's Guaranteed State Railway	24,425
" Kistna to Kistna	830
" " to His Highness the Nizam's Guaranteed State Railway	5,980
" " to Southern Mahratta Railway	120
" Nellore to Gódávari	200
" " to Kistna	475
" " to His Highness the Nizam's Guaranteed State Railway	8,921
" " to Southern Mahratta Railway	1,680
" " to Nellore	3,639
" " to South Indian Railway	83,198
" " to Madras Railway	12

As the Bezwada-Madras section of the East Coast Railway has recently been opened, it is probable that salt traffic from the factories close to stations on this section will develop in the near future.

Consumption in Pudukkóttai.

76. There was a decrease in the registered consumption of salt in Pudukkóttai, the declarations for this State having only been 25,912 maunds from the Kattumavadi factory against 34,430, 98 and 100 maunds from the Kattumavadi, Adirampatnam and Theethandathanam factories, respectively, in 1897–98.

77. 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 Tinnevelly districts, or 20,914 maunds, has been assumed to have been for consumption in the State. This added to the quantity declared at the factories, makes the rate of consumption 10·33 lb. against 12·05 in 1897–98 and 14·66 lb. in 1896–97. This decline formed the subject of special enquiry and the Diwan who was asked to report stated that it was only apparent, not real. His explanation was that credit was not taken for salt conveyed into the State by routes other than those usually taken into account; that a considerable quantity of salt found its way in on the northern side of the State by the Tanjore and Trichinopoly roads and that it was not possible to obtain accurate statistics. Government considered that the Political Agent should assure himself that these considerable imports on the northern side of the State existed, but as that officer expressed his inability to do so, the Board with the permission of Government instructed him to check and correct the factory declarations by such information as he could obtain at stations along the South Indian Railway from which salt was likely to be conveyed into the State; and at the same time requested the Consulting Engineer for Railways to afford him facilities for enquiry at such stations. The result of his enquiries is awaited.

CHAPTER VIII.—REVENUE AND EXPENDITURE.

Receipts.

78. The total receipts of salt revenue under all heads amounted to Rs. 1,99,84,130 as detailed below :—

Sub-divisions, &c.	Received for Government salt sold. For home and inland consumption. Duty.	For home and inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	20,06,789	1,56,686	..	6,906	27	17,61,913	7,142	39,39,463
Cocanada	8,030	6,586	93	2,814	592	13,83,462	5,809	14,07,386
Masulipatam	2,04,926	2,732	..	787	..	3,81,856	3,602	5,93,903
Nellore	13,13,572	69,228	..	1,852	..	15,78,866	4,476	29,67,994
Chingleput	24,23,971	1,98,035	2,890	2,021	5,936	25,62,899	21,523	52,07,275
Cuddalore	..	..	..	444	9	8,69,455	8,103	8,78,011
Bellary	..	..	..	..	..	..	297	297
Arcot	..	..	..	..	..	..	549	549
Negap	1,41,807	10,522	1,219	2,704	1	16,73,703	14,709	18,44,665
Tinnev	4,390	480	..	4,258	48	30,19,741	13,059	30,41,976
Trichir	..	..	..	..	..	..	4,710	4,710
Calicr	..	..	84	87,291	9,490	..	1,036	97,901
Mad. Circle ..	..	..	..	..	..	..	..	..
Comr oner	..	..	..	..	..	..	..	..
Deput. Commissioners ..	..	..	..	..	..	..	..	..
Total .. 1898–99 ..	61,03,485	4,44,269	4,286	1,09,077	16,103	1,32,21,895	85,015	1,99,84,130
Total .. 1897–98 ..	27,09,525	3,42,193	7,884	1,23,572	10,390	1,39,93,067	82,134	1,72,74,768

79. From the details shown in the margin, it will be seen that, compared with the receipts of 1897–98, there was a net increase of Rs. 27,09,362 or 15·68 per cent., which occurred under all heads of receipts except cost price of salt sold to the French Government and salt issued for fish-curing. The increase under cost price of Government salt sold for Home and Inland consumption was chiefly in the Chicacole and Chingleput Sub-divisions and was due to the large increase in the sales of Government salt at the Ganjám factory and the Madras depot owing to the reduction of the cost price to the usual monopoly rate of 3 annas a maund. The increase under customs duty arises partly from larger import from the United Kingdom into the port of Madras, but more especially to the greater care with which consignments removed from the Bombay salt works on payment of duty and with claim for wastage allowance were checked at the port of Mangalore. Miscellaneous receipts increased chiefly by larger collections of cess in spite of the comparatively low sales of excise salt, as there were fewer factories for which no cess was fixed than there were in 1897–98 and the rate for thirteen of the factories was enhanced. The large increase in the duty on Government and Excise salt sold for Home and Inland consumption was made up of an increase of (i) 13·5 lakhs of rupees under realizations on account of previous credits, the credit sales in the second half of 1897–98 having been large; (ii) 7·5 lakhs under cash sales, in the latter half of 1898–99 owing to the low and rising price of Government paper and the consequent increased withdrawals of securities deposited; (iii) 4·6 lakhs on account of increased sales in the first half of 1898–99; and (iv) ·6 lakh in the payments made for credit sales in the second half of 1898–99 in advance of the due date. The decrease under receipts for salt sold to the French Government was due to the fact that that Government of Pondicherry took only half its usual supply and did not pay for that within the year. The decrease under fish-curing was mainly in the Calicut Sub-division, and was due to the fall in operations accounted for in paragraph 126 *infra*.

Increase in the total receipts.

	RS.
Increase in—	
(1) Duty on Government and Excise salt sold for home and inland consumption ..	26,22,788
(2) Cost price of Government salt sold for home and inland consumption ..	1,02,073
(3) Customs duty	5,713
(4) Miscellaneous receipts	2,881
Total increase ..	27,33,455
Decrease in—	
(1) Value of salt sold to French Government.	3,598
(2) Value of salt sold for fish-curing ..	20,495
Total decrease ..	24,093
Net increase ..	27,09,362

	Realizations on account of previous credits.
	RS.
(i) 1898-99	60,03,925
1897-98	46,57,277
	13,46,648 or 13·5 lakhs.

	Realizations on account of cash sales.
	RS.
(ii) Second half of 1898-99	33,69,000
Do. of 1897-98	26,14,000
	7,55,000

	Total sales.
	MDS.
(iii) First half of 1898-99	3,690,754
Do. of 1897-98	3,508,545
	182,209

	RS.
Duty of the above at Rs. 2½ per Indian maund	4,55,522 or 4·6 lakhs.

	Payments made on account of the credit sales in advance of the due date.
	RS.
Second half of 1898-99	7,25,000
Do. of 1897-9	6,60,000
	65,000
Or roughly ..	·6 lakh.

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

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Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total value of salt sold *	2,520,040	63,00,100	4,44,269	4,769,017	1,19,22,542
Deduct—Value of salt issued during the year on credit for payment of duty ..	1,539,501	38,48,753	..	3,240,754	81,01,885
Balance, Cash Sales * ..	980,539	† 24,51,572	4,44,269	1,528,263	38,20,657
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year * ..	1,460,765	36,51,913	..	3,760,495	94,01,238
Total Collections ..	2,441,304	† 61,03,485	4,44,269	5,288,758	1,32,21,895

* 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 1899 is due to certain adjustments found necessary since the despatch of that statement.

† Includes duty on 90 maunds which was removed from the Madras Depot by the Oriental Salt Company for treatment by their machinery at Karasa, the removal being on the condition that the company was to have a refund of the duty on the quantity that was actually taken into the Karasa factory.

‡ Includes Rs. 1,09,077 and Rs. 4,286 being the sale proceeds of salt sold for fish-curing and to the French Government, respectively.

81. Of the total receipts, Rs. 68,29,861 ‡ were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,30,53,151 on account of salt issued on credit before and during the year. The quantity issued on credit in each Sub-division is noted below :—

Sub-division.	Government or Excise.	Quantity.	Amount.
		I. MDS.	RS.
Chicacole	Government	227,480	5,68,700
	Excise	330,082	8,25,205
Cocanada	Government	29,232	73,080
	Excise	376,590	9,41,475
Masulipatam	*Government*	*20,304*	*50,760*
	Excise	160,760	4,01,900
Nellore	Government	289,384	7,23,460
	Excise	334,795	8,36,988
Chingleput	Government	969,481	24,23,703
	Excise	*458,191*	*11,45,477*
Cuddalore	Government	..	..
	Excise	208,547	5,21,368
[illegible]	Government	220	550
	Excise	333,283	8,33,207
[illegible]	Government	3,400	8,500
	[illegible]ise	1,038,506	25,96,265
	Total ..	4,780,255	1,19,50,638

Of the above sum, Rs. 70,49,226 was collected within the year and Rs. 49,01,412 was outstanding at its close; Rs. 60,03,925 was realized on account of salt issued in the previous year.

Decrease in credit transactions.

	I. MDS.
1897-98 ..	5,170,317
1898-[illegible] ..	4,780,255
Dec[illegible]e ..	390,062

82. Credit transactions showed a decrease, chiefly in the Nellore, Chingleput, Cuddalore, Negapatam and Tinnevelly Sub-divisions, the reason being the low and rising price of Government paper.

Revenue of 1898–99 compared with that of the previous years.

	RS.
Average of five years—(1890–91 to 1894–95).	1,75,89,933
1895–96 ..	1,97,69,457
1896–97 ..	1,68,16,305
1897–98 ..	1,72,74,768
1898–99 ..	1,99,84,130

83. The figures in the margin show the salt revenue of the Presidency for 1898–99 as compared with that of the eight preceding years.

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

84. 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	1,46,32,145	12,47,193	..	..	1,58,79,338	..	1,58,79,338
1879–80	1,57,33,395	9,94,440	..	..	1,67,27,835	42,125	1,66,85,710
1880–81	1,56,43,359	12,94,115	30,830	..	1,69,68,304	55,365	1,6[illegible],12,939
1881–82	1,47,29,165	12,10,537	84,880	..	1,60,24,582	4,175	1,60,20,407
1882–83	1,39,08,525	14,13,376	85,060	..	1,54,06,961	1,508	1,54,05,453
1883–84	1,38,55,159	15,95,036	1,14,946	..	1,55,65,141	50,162	1,55,14,979
1884–85	1,37,98,795	16,92,378	59,134	..	1,55,50,307	264	1,55,50,043
1885–86	1,44,82,272	17,49,022	80,650	12	1,63,11,956	1,148	1,63,10,808
1886–87	1,37,58,758	21,21,914	76,408	40	1,59,57,120	270	1,59,56,850
1887–88	1,40,64,373	21,47,310	1,01,136	20	1,63,12,839	80	1,63,12,759
1888–89	1,61,75,022	26,99,885	1,00,385	..	1,89,75,292	1,10,475	1,88,64,817
1889–90	1,73,66,525	29,61,845	85,620	..	2,04,13,990	2,02,692	2,02,11,298
1890–91	1,91,95,523	30,73,963	84,085	17	2,23,53,588	1,02,015 (a) 7,78,142	2,14,73,431
1891–92	1,76,81,809	33,62,750	69,242	..	2,11,13,801	29,955 (a) 11,07,677	1,99,76,169
1892–93	1,69,94,837	31,52,125	..	5	2,01,46,967	(a) 8,43,557	1,93,03,410
1893–94	1,62,31,365	26,17,422	..	..	1,88,48,787	1,31,017 (a) 11,15,100	1,76,02,670
1894–95	1,78,46,130	28,62,047	..	10	2,07,08,187	51,830 (a) 8,79,285	1,97,77,072
1895–96	1,97,69,457	31,88,542	..	..	2,29,57,999	5,000 (a) 7,35,815	2,22,17,184
1896–97	1,68,16,305	28,20,605	..	..	1,96,36,910	63,155 (a) 9,87,990	1,85,85,765
1897–98	1,72,74,768	31,20,555	..	..	2,03,95,323	2,29,220 (b) 11,05,410	1,90,60,693
1898–99	1,99,84,130	29,09,600	..	348	2,28,94,078	2,02,695 (b) 12,14,032	2,14,77,351

(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 calculating the proportion of charges to the receipts thereof in the report for the year.

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

Charges.

85. Including the abkári charges, the total charges of the Presidency am[illegible] to Rs. 27,33,550 * as compared with Rs. [illegible]51 in [illegible]97–98. Details according to sub-divisions [illegible]iven in Appendix K. Excluding Rs. 24,485 spent on "Excise licensees' wor[illegible] and Rs. 2,29,875 on salt purchase and freight, which are items exclusively [illegible]ting to salt, the net charges debitable to the combined Salt and Abkári Dep[illegible]ent amount to Rs. 24,79,190. Two-fifths of this, or Rs. 9,91,676, is the expenditure debitable to excise, as ordered in the Government of India letter communicated with G.O., No. 800, Financial, dated 27th September 1897; so that, if this is deducted and the items above set aside added, the net charges debitable exclusively to salt amounted to Rs. 17,41,874. As, however, it would not be correct to make the foregoing apportionment in the case of each individual head of expenditure, some of which relate wholly to salt and some wholly to abkári, details of the salt charges have not been separately given. Particulars of the combined charges are given in the following table with corresponding figures for 1897–98:—

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

Items.	1897–98.	1898–99.
	RS.	RS.
Establishments.		
Permanent	18,64,361	18,81,983
Temporary	47,850	28,328
Boat	763	756
Assistants to Chemical Examiner	1,332	1,260
Allowances.		
Travelling allowance	1,34,241	1,33,075
House-rent allowance of Assistant Commissioners and Inspectors	5,317	5,717
Supplies and Services and Contingencies.		
Rewards	93,906	1,14,309
Charges for conveying salt to French Settlements and to fish-curing yards	46,561	(a)
Purchase, repair and carriage of tents	18,283	18,079
Works for revenue and general purposes ...	87,777	1,26,852
Postal charges	31,387	32,755
Telegram charges	2,874	2,613
Carriage of stationery and records	11,366	12,399
Office expenses and miscellaneous	1,27,246	1,21,064
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	(b)	46,731
Purchase of salt (manufacturer's share) ...	(c) 2,13,771	1,36,531
Purchase of salt for fish-curing purposes ...	2,938	1,655
Conveying and storing salt	49,061	15,643
Purchase of salt-weighing machines	597	409
Cost of gathering spontaneous salt	1,915	192
Works for manufacture and storage of salt—Government	28,919	20,553
Works executed by Government on behalf of Excise licensees	22,748	24,485
Sundry miscellaneous charges	6,838	8,161
Total ...	28,00,051	27,33,550
Decrease ...	66,501	

Cause of variations.

86. Compared with 1897–98, the cost of the department showed a decrease of Rs. 66,501. The increase under permanent establishments was chiefly due to the fact that the establishments sanctioned for the Hospet and Penukonda Circles and for the new Cuddalore Sub-division worked throughout the year instead of only for a portion as in 1897–98. The fall in the cost of temporary establishments occurred especially in the factory sub-divisions of the Northern division and in the Chingleput Sub-division where, owing to the absence of manufacture, accounted for in paragraph 19 *supra*, the number of temporary hands entertained was small. The increase under rewards was due to increased detection and to the grant of special rewards in certain cases; under "works for revenue and general purposes," the heavier expenditure was due to the construction of several quarters and offices, and huts for the inferior establishments, to the building of a budgerow for the Deputy Commissioner, Central Division, and to the payment of compensation for the land required for the hemp drug depot at Daggupad and for the Assistant Commissioner's quarters at Negapatam. The decrease under the items noted in the margin was due to the absence of manufacture in fourteen of the Government factories and extensions and to the low *dittam* (specified outturn) granted to Ganjám. The increase under sundry miscellaneous charges was mainly due to special expenditure incurred in the Chicacole Sub-division on the purchase of a piece of land for growing thatching grass.

(1) Purchase of salt (manufacturer's share).
(2) Conveying and storing salt.
(3) Works for manufacture and storage of Salt—Government.

Expenditure on works.

The total expenditure on works amounted to Rs. 1,71,889 against Rs. 1,39,444 in the previous year. The former figure includes Rs. 24,485 and the latter Rs. 22,748 expended on works executed by the department on behalf of Excise licensees and recoverable from them in the shape of cess.

(a) See under salt purchase and freight.
(b) See under supplies and services and contingencies.
(c) Cost of gathering spontaneous salt (Rs 1,915) has been separately shown below.

Expenditure on works for a series of years.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.		RS.	RS.	RS.
1878-79 ..	42,461	87,509	1,29,970	1889-90	83,716	1,26,854	2,10,570
1879-80 ..	29,280	40,732	70,012	1890-91	1,02,399	1,46,101	2,48,500
1880-81 ..	37,051	50,033	87,084	1891-92	1,04,796	1,72,199	2,76,995
1881-82 ..	58,395	58,096	1,16,491	1892-93	1,53,400	1,31,819	2,85,219
1882-83 ..	86,329	52,890	1,39,219	1893-94	2,05,234	1,19,674	3,24,908
1883-84 ..	1,08,780	38,724	1,47,504	1894-95	1,23,301	1,24,560	2,47,861
1884-85 ..	67,381	30,241	97,622	1895-96	1,00,023	80,328	1,80,351
1885-86 ..	55,400	19,829	75,229	1896-97	72,900	74,309	1,47,209
1886-87 ..	55,099	15,081	70,180	1897-98	91,140	48,304	1,39,444
1887-88 ..	52,893	13,673	66,566	1898-99	1,29,350	42,539	1,71,889
1888-89 ..	77,519	49,501	1,27,020				

Details of expenditure on works.

89. The expenditure in each sub-division on each class of works is shown in appendix L. An abstract is subjoined :—

Classification.	New works.	Repairs.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
I.—Works for revenue and general purposes—			
A.—Roads, including compensation for land	617 4 1	8,583 13 7	9,201 1 8
B.—Other works—			
Compensation	6,636 14 10	..	6,636 14 10
Protective works, such as hedges, &c.	3,500 5 5	21,400 6 6	24,900 11 11
Offices and lines	43,620 10 4	26,698 8 4	70,319 2 8
Boats	3,737 3 3	2,334 13 8	6,072 0 11
Other works for public convenience	55 14 2	117 7 7	173 5 9
Sundry works	6,001 14 3	3,546 6 11	9,548 5 2
Total, *Other works* ..	63,552 14 3	54,097 11 0	1,17,650 9 3
Total, Works for revenue and general purposes ..	64,170 2 4	62,681 8 7	1,26,851 10 11
II.—Works for manufacture and storage of salt—			
Compensation for land	—114 9 0	..	—114 9 0
Irrigation channels (brine supply) including opening of bars	..	4,426 6 7	4,426 6 7
Platforms and drying grounds	2,506 1 1	3,294 14 5	5,800 15 6
Protective works	1,025 3 10	2,915 11 1	3,940 14 11
Store-sheds and gollahs	766 5 1	4,731 13 5	5,498 2 6
Sundry works	780 7 4	220 1 6	1,000 8 10
Total. Works for manufacture and storage of salt ..	4,963 8 4	15,588 15 0	20,552 7 4
III.—Works executed on behalf of Excise licensees—			
(*a*) Works for general purposes	..	2,498 2 7	[illegible] 7
(*b*) Works for manufacture and storage of salt	..	21,986 14 8	[illegible]
Total, (*a*) and (*b*) ..	..	24,485 1 3	[illegible] 1 3
Grand Total ..	69,133 10 8	1,02,755 8 10	1,71,889 3 6

Proportion of charges to receipts and net revenue.

90. The proportion borne by the charges of the department to its receipts, and the net revenue realised during the year, are compared in the subjoined statement with the results obtained in the preceding ten years. For this purpose the receipts are arrived at in the manner indicated in paragraph 84 *supra* and the charges as in paragraph 85.

Year.	Rate of duty.	Receipts.	Charges.	Percentage of charges to receipts.	Net revenue.
		RS.	RS.		RS.
1888-89		1,88,64,817	13,68,295	7·25	1,74,96,522
1889-90		2,02,11,298	14,91,914	7·38	1,87,19,384
1890-91		2,14,73,431	15,84,579	7·38	1,98,88,852
1891-92		1,99,76,169	17,74,115	8·88	1,82,02,054
1892-93		1,93,03,410	17,69,083	9·16	1,75,34,327
1893-94	Rs. 2-8-0	1,76,02,670	18,58,658	10·56	1,57,44,012
1894-95		1,97,77,072	19,23,447	9·73	1,78,53,625
1895-96		2,22,17,184	21,51,724	9·68	2,00,65,460
1896-97		1,85,85,765	21,57,676	11·61	1,64,28,089
1897-98		1,90,60,693	18,10,745	9·50	1,72,49,948
1898-99		2,14,77,351	17,41,874	8·11	1,97,35,477

The variation in the percentage of charges to receipts is mainly due to the alteration* made in the method of working out the proportion of salt to abkári charges and to the variation in the extent of credit transactions.

* *Vide* G.O., No. 800, Fl., dated 27th September 1897.

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

—	Receipts.	Charges.	Percentage of charges to receipts.
	RS.	RS.	
Revenue	(*a*) 1,93,47,306	14,87,515	7·69
Manufacture	6,36,824	2,54,359	39·94
Total ..	1,99,84,130	17,41,874	..

(*a*) Includes the duty on the salt sold and imported + Rs. 5,823, being the collections under "Fines," "Forfeitures" and "Saltpetre rules."

Cost of Government salt sold.

92. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions. The small outturn accounts for the high cost at Calingapatam and Balacheruvu :—

Items,	Ganjám.	Calingapatam.	Balacheruvu.	Chinna Ganjám.	Dugarazpatnam.	Kattumavadi.	Manakkudi.	Sevandakulam.
1	2	3	4	5	6	7	8	9
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured	402,614	94,786	18,690	349,480	45,366	90,065	37,492	99,654
Gain by weighment	6	..	..	10	..	..	..	..
Miscellaneous	..	240	..	..	..	..	..	..
Total ..	402,620	95,026	18,690	349,490	45,366	90,065	37,492	99,654
Deduct wastage ..	36,091	11,548	4,274	11,213	573	2,967	86	4,950
Net quantity ..	366,529	83,478	14,416	338,277	44,793	87,098	37,406	94,704
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	261 14 0	240 12 10	49 8 0	237 1 4	24 12 0	131 3 0	73 0 10	10 15 8
Land and village cess	135 9 3	28 0 8	32 6 9	23 7 4	2 7 2	13 3 5	..	..
Payment to manufacturers	44,035 14 6	9,508 9 7	1,752 3 0	31,307 9 4	3,591 7 7	7,974 8 1	3,319 9 8	9,965 6 5
Works for salt manufacture and storage. Interest	2,787 12 7	1,986 12 0	901 9 8	845 7 2	136 6 4	390 11 9	..	804 11 2
Works for salt manufacture and storage. Repairs	2,515 8 7	2,006 7 7	289 7 7	595 10 0	99 8 0	292 0 2	..	53 6 10
Conveying and storing salt	1,689 7 10	1,352 11 1	230 9 5	1,122 8 4	39 0 0	..	251 13 4	1,695 11 10
Net miscellaneous expenditure *on* other heads, including salt-weighing machines	84 5 2	44 0 8	64 14 7	88 6 4	21 7 0	402 3 1	167 15 8	4 14 0
Total ..	51,510 7 11	15,167 6 5	3,320 11 0	34,220 1 10	3,915 0 1	9,203 13 6	3,812 7 6	12,535 1 11
Cost per maund of net quantity above shown as brought into store	0 2 2·9	0 2 10·8	0 3 8·2	0 1 7·4	0 1 4·7	0 1 8·2	0 1 7·5	0 2 1·4
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Number of maunds of salt sold	530,401	187,954	53,094	359,885	14,998	47,190	8,211	4,476
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A. Cost of the same	74,311 6 2	34,066 10 7	12,222 10 10	36,363 6 1	1,304 8 3	4,964 12 6	833 14 10	592 2 2
B. Average period of storage of the same	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.
Years, months and days.	1 4 7	1 2 6	1 0 22	0 10 12	1 1 24	1 3 3	0 10 8	0 8 10
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
C. Interest on cost at 4 per cent	4,021 1 2	1,612 7 10	518 12 6	1,260 9 7	60 0 1	249 14 3	28 8 7	16 6 10
Total (A and C)	78,332 7 4	35,679 2 5	12,741 0 4	37,623 15 8	1,364 8 4	5,214 10 9	862 7 5	608 9 0
Cost per maund of salt sold	0 2 4·3	0 3 0·4	0 3 10	0 1 8	0 1 5·4	0 1 9·2	0 1 8·1	0 2 2·1

CHAPTER IX.—QUALITY OF SALT.

Mode of selecting samples.

93. Salt samples were selected for analysis as usual and analysed by the Chemical Examiner. The results obtained are tabulated in Appendix M. Besides the ordinary samples, special samples taken in the manner described in paragraph 92 of the Administration Report for 1897–98 were also analysed during the year, and their results are exhibited in the manuscript statement enclosed. A comparison of the results of analyses of the two sets of samples bears out the conclusions of the previous year.

Quality of Government salt.

94. The quality of Government salt produced showed a slight deterioration, 94·7 being the general average percentage of sodium chloride, but the average is vitiated by the small number of pans at work. This average was exceeded at Ganjám, Calingapatam, Balacheruvu, and Manakkudi. These stations produced the very best salt chemically and Dugarazpatnam the worst. The salt of the Chinna Ganjám and Dugarazpatnam factories contained the highest percentage of magnesium and calcium impurities and that of the Lakshmi pans contained the highest percentage of dirt. The attention of the local officers has in all cases been drawn to the importance of taking over only the best salt that the particular pans can manufacture.

Quality of Excise salt.

95. The general average percentage of sodium chloride of the Excise salt of the season of 1898 was even lower than last year's, 93·8 against 94·2; but at thirteen factories it was 95 per cent. and over. Penuguduru, Manginapudi, Pakala, Iskapalle, Krishnapatnam, Tada, Chunampet, Cuddalore, Tranquebar, Negapatam, Kayalpatnam and Keranur, where the percentages ranged from 90·7 to 92·9, are responsible for the low general average. Twenty-seven factories showed 2 per cent. or more of magnesium chloride, the worst being Pakala and Keranur, the salt of which was found on analysis to contain respectively 4·7 and 4·8 per cent. of this impurity. Neidavasal is now improving. Negapatam salt contain the greatest percentage of magnesium sulphate, while the salt of the Penugudurn ...d Manginapudi factories contained more calcium impurities than any other. Manginapudi salt, as in the previous year, also showed a high percentage of dirt.

Quality of Bombay and Madras salt compared.

96. Thirteen samples of Bombay salt imported into the West Coast districts were analysed during the year with the results shown in the subjoined table. As there was no manufacture in the five factories of the Ennore Circle during 1898, the results of analysis of the 1897 salt are repeated in the statement for comparison. 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 in respect of each of its various components. The latter enjoys the advantage from a trade point of view of being much lighter, owing to the larger size of its crystals :—

	—	CHEMICAL ANALYSES.							
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.	Unaccounted for.
		Inorganic.	Organic.						
Bombay salt—	Mangalore Circle	0·140	0·030	95·059	1·881	..	0·215	1·944	0·731
		0·940	0·130	92·154	3·049	..	0·254	3·037	0·436
		0·580	0·100	93·855	2·265	..	9·489	2·189	0·524
		1·190	0·070	94·139	2·035	..	0·240	1·944	0·382
		0·620	0·100	95·140	1·668	0·172	..	2·217	0·083
Bomb	Ponnani Circle	0·720	0·130	94·153	2·023	..	1·171	1·093	0·710
		0·580	0·070	95·148	1·809	..	0·956	1·336	0·101
		0·580	0·090	95·181	1·782	..	0·880	1·336	0·151
		0·340	0·030	94·813	2·067	..	0·519	2·065	0·166
		0·640	0·090	93·753	2·348	..	0·871	1·579	0·719
		0·560	0·080	94·602	1·659	..	1·257	1·579	0·263
		0·680	0·070	94·894	2·015	..	1·018	1·093	0·230
		0·780	0·090	93·319	2·700	..	1·132	1·458	0·521
	Average ..	0·642	0·083	94·323	2·100	0·172	·750	1·759	0·386
		Salt manufactured in the factories of the Ennore Circle.							
Kattur		0·397	0·060	94·552	2·491	..	0·826	1·275	0·399
Vayalur		0·292	0·040	94·878	2·329	..	1·073	1·195	0·193
Pulidivak		0·553	0·027	95·618	1·751	0·085	0·310	1·272	0·384
Attiput		0·403	0·050	95·743	1·921	..	0·471	1·255	0·157
Vallur		0·600	0·067	96·312	0·687	0·209	0·014	1·685	0·426
	Average ..	0·449	0·049	95·420	1·836	0·147	0·539	1·336	0·312

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

General results.

97. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1898 in each of the circles of the Presidency. Excluding unsuccessful house searches, 20,265 cases and 10,451 persons were dealt with by the officers of the department, of which 18,771 cases affecting 10,311 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. Cases.	Pending at the beginning of the year. Persons.	Reported during the year. Cases.	Reported during the year. Persons.	Total. Cases.	Total. Persons.	Increase or decrease in 1898 as compared with 1897. Cases.	Increase or decrease in 1898 as compared with 1897. Persons.	Percentage of increase or decrease in columns 8 and 9. Cases.	Percentage of increase or decrease in columns 8 and 9. Persons.
1		2	3	4	5	6	7	8	9	10	11
Chicacole ..	1898 ..	555	38	3,306	1,700	3,861	1,738	+ 86	− 302	+ 2·2	− 14·8
	1897 ..	356	15	3,419	2,025	3,775	2,040				
Cocanada ..	1898 ..	65	1	410	231	475	232	− 68	− 68	− 12·5	− 22·6
	1897 ..	27	..	516	300	543	300				
Masulipatam ..	1898 ..	29	6	261	159	290	165	− 164	− 128	− 63·8	− 56·3
	1897 ..	8	8	446	285	454	293				
Nellore ..	1898 ..	14	1	469	298	483	299	− 130	+ 252	− 21·2	+ 536·1
	1897 ..	315	2	298	45	613	47				
Chingleput ..	1898 ..	84	..	1,773	1,254	1,857	1,254	+ 890	+ 638	+ 92·04	+ 103·5
	1897 ..	8	..	959	616	967	616				
Bellary ..	1898 ..	7	6	31	32	38	38	− 1	..	− 2·6	..
	1897 ..	(a) 3	4	36	34	39	38				
Arcot ..	1898 ..	2	2	90	102	92	104	+ 47	+ 50	+ 104·4	+ 92·6
	1897 ..	(a) 1	1	44	53	45	54				
Cuddalore ..	1898 ..	339	41	3,389	2,299	3,728	2,340	− 106	[illegible]	[illegible] 2·76	+ 12·4
	1897 ..	98	9	3,736	2,072	3,834	2,081				
Negapatam ..	1898 ..	166	..	871	431	1,037	431	− 640	− 373	− 38·1	− 46·39
	1897 ..	(a) 35	7	1,642	797	1,677	804				
Tinnevelly ..	1898 ..	21	[illegible]	457	261	478	261	+ 333	+ 159	+ 229·6	+ 155·8
	1897 ..	(a) 7	6	[illegible]	[illegible]	145	102				
Trichinopoly ..	1898 ..	120	23	2,388	1,400	[illegible]	1,423	+ 193	− 231	+ 8·3	− 13·9
	1897 ..	15	12	2,300	1,642	2,315	[illegible]				
Calicut ..	1898 ..	92	22	5,319	2,138	5,411	2,160	+ 2,139	+ 755	+ 65·9	+ 53·7
	1897 ..	96	5	3,176	1,400	3,272	1,405				
Madras Town Circle.	1898 ..	..	..	7	6	7	6	− 14	− 9	− 66·6	− 60·0
	1897 ..	..	..	21	15	21	15				
Total ..	1898 ..	1,494	140	18,771	10,311	20,265	10,451	+ 2,565	+ 1,002	+ 14·49	+ 10·60
	1897 ..	969	69	16,731	9,380	17,700	9,449				

(a) The variations between these figures and those in the Administration Report for 1897–98 are due to the alterations in the limits of the sub-divisions (*vide* Government Order, No. 653, Revenue, dated 30th July 1897).

Increase in detection.

98. Taking the Presidency as a whole there was an increase in the number of cases and persons dealt with, the percentage of increase being 14·49 in the first and 10·6 in the second. The number of persons sent for trial was 8,556, of whom more than half were contributed by the following nine circles:—

	1897. PERSONS.	1898. PERSONS.
Merkanam	454	599
Tindivanam	422	[illegible]
Tirukkóyilúr	371	[illegible]
Villupuram	333	[illegible]
Cuddalore	583	[illegible]
Tanjore	557	361
North Trichinopoly	633	490
South Do.	271	300
Tellicherry	550	946
Total ...	4,174	4,519

99. The variations in individual sub-divisions will now be briefly discussed. In the Chicacole Sub-division the large decrease in the number of persons dealt with, as also in the number of cases and persons reported, during the year, was due to the fact that in 1897 one particular arrest was made of a large gang of persons found removing salt from the swamps adjoining the Surla factory, and to greater attention paid to arrests in the open than to detection on house search. The decrease in the Cocanada Sub-division, which chiefly occurred in the Penuguduru and Rajahmundry Circles, and that in Masulipatam Sub-division, which was confined to the Manginapudi Circle, are attributed to the efficient guarding of the swamps and better patrolling of the preventive staff. In the Nellore Sub-division there was an increase in the number of cases and persons reported during the year, notably in the Krishnápatnam Circle, which is ascribed to the impoverished condition of the people on account of the prevailing scarcity, to abundant formations in saline tracts, as well as to energetic supervision. The increase in the Chingleput Sub-division is reported to be due to the unfavourable character of the season, to the absence of rain in the latter part of 1897, and the late setting in of the rains of 1898, which left swamps and saline tracts dry for a longer period than in 1897, to better patrolling on the part of the preventive staff and, in a lesser degree, to the inadequate punishments inflicted by the Madurantakam and Merkanam Sub-Magistrates. The increase in the Arcot Sub-division was chiefly in the circles of the Cuddapah district and is attributed to the bad economic condition of the people. As the extensive scale on which the manufacture of illicit salt was carried on seemed to indicate that village officers were neglecting their duty in reporting offences, the Deputy Commissioner has requested the District Magistrate to deal with them suitably. In the Cuddalore Sub-division the decrease in the number of cases occurred in the Cuddalore and Tirukkóyilúr Circles and is referable wholly in the former and partly in the latter to the large number of undetected scrapings reported in 1897. The increase in the number of persons is stated to be due to the unfavourable season in the year under report, and to the consequent distress among the labouring classes, and also to the abundant efflorescence in the saline tracts. The decrease in the Negapatam Sub-division was due, as in the previous year, chiefly to the heavy fines imposed by the magistracy in the Kattumávadi and Vattanam Circles, and partly also to the better patrolling of the Védáranniyam swamp. The increase in the Tinnevelly Sub-division was chiefly in the Morekolam and Tuticorin Circles, and is reported to be due to the extensive formation of spontaneous salt in the swamps and saline tracts on account of the absence of rain in the early part of 1898, and to the failure of the dry crops, which drove the poorer classes to illicit practices on account of the enhanced cost of living. The decrease in the number of persons in the Trichinopoly Sub-division is attributed to the deterrent punishments inflicted by the magistracy in the North Trichinopoly and Tanjore Circles. The increase in the Calicut Sub-division is attributed to the failure of the fisheries, the stagnation in trade, consequent on the prevalence of plague in Mysore and the Bombay Presidency, and the extensive formation of spontaneous salt in the saline tracts of the Chirakkal and Kasaragod taluks. The Assistant Inspector sanctioned for the Mangalore Circle was placed in exclusive charge of the Kasaragod taluk, the saline tracts of which, therefore, received special attention.

Disposal of cases.

100. The subjoined statement shows how the cases which came before the officers of the department during the year (including those pending on 1st January 1898) were disposed of:—

Year.	Pending at the beginning of the year and reported during the year.		Disposal by the Officers of the Department. Released by Department. I. Infirm persons, pregnant women, and children.		II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total released.		Sent for trial.		Total disposed of.		Undetected scrapings of salt-earth registered from 1st October 1897 and since written off.	Total cases and persons dealt with including undetected scrapings written off.		Balance remaining for disposal at the end of the year.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1898	20,265	10,451	608	614	976	980	28	29	115	129	1,722	1,752	8,494	8,566	10,216	10,308	9,456	* 19,725	10,359	540	92
1897	17,700	9,449	850	853	1,046	1,051	74	86	78	91	2,050	2,081	7,180	7,211	9,230	9,292	6,954	† 16,200	9,309	1,500	140

* Includes 51 cases and 51 persons written off

† Includes 16 cases and 17 persons written off.

101. *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 614 against 853 in 1897. The decrease occurred chiefly in the Chicacole Sub-division, where in the previous year great leniency was shown to offenders on account of the prevailing scarcity.

102. *Releases under Head II (for possessing less than one seer of contraband salt or less than 5 seers of salt-earth for the first time).*—The total number of releases under this head (980) shows a decrease when compared with the figure for the preceding year (1,051), the proportion of such offenders to the total number under disposal being 9·4 against 11·1 in the preceding year.

103. *Releases under Head III (on proof of ignorance or inadvertence).*—The total number of releases under this head was 29 against 86 in 1897.

104. *Releases under Head IV (want of proof).*—Under this head the number was 129 against 91 in the previous year, the increase occurring chiefly in the Central and Southern Divisions. Owing to the attitude of the local magistracy, the Inspectors of the Vayalur, Cuddalore and Tindivanam circles released a large number of cases which they would ordinarily have sent for trial; and the Inspector, Tuticorin Circle, had to release some cases under this head because, though he believed the salt seized to be spontaneous, it was so like the licit salt of the Mutturagunadapatnam factory that there would have been little chance of conviction.

Illegal arrests.

105. 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 increase occurred chiefly in the Cuddalore and Negapatam Sub-divisions. In the former eight out of the nine were arrests made by a petty officer of the Tindivanam Circle who took upon himself to search some houses without a warrant; and the other was an arrest by a petty officer of the Cuddalore Circle who conducted a house search under the authority of a Revenue Inspector. In the Negapatam Sub-division there were seven illegal arrests against one in 1897. The officers concerned have been suitably dealt with, and the conduct of the Revenue Inspector has been brought to the notice of the Collector.

Year.	By department.	By police.	By village magistrates.	Total.	Percentage to total number of cases disposed of.
1898	25	..	1	26	·25
1897	8	..	..	8	·08

Pendency of cases before Inspectors.

106. Of the total number of cases for disposal, 8,494 or 41·9 per cent. were sent for trial by Inspectors during the year, against 7,180 or 40·5 per cent. in 1897. The number of *cases* pending before the officers of the department on 31st December 1898 was 540 or 2·6 per cent. of the total number, against 1,500 or 8·5 per cent. on the corresponding date in 1897. The bulk of the cases pending at the end of 1898 were undetected scrapings of salt-earth. The number of *persons* awaiting enquiry was only 92 against 140 in the previous year. Considering the increase in the number of cases dealt with, the pendency is low.

Duration of cases before Inspectors.

107. Of the 92 persons whose cases were undisposed of, the cases of 42 had been pending for less than one month, those of 13 for more than one month but less than three months, and those of 37 for more than three months. The general average duration was 6·7 days against 5·6 days in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

	Days.		Days.
Karasa ..	24·04	Siddhavattam ..	20·00
Markapur	15·40	Tirukkóyilur ..	17·00
Hospet ..	30·00	Pálni ..	28·72
Anantapur	72·00		

The high average in the Karasa Circle is stated to be due to the Inspector having been on special work at head-quarters which unavoidably delayed the disposal of cases. In the Anantapur and Siddhavattam Circles the pendency is ascribed to certain cases which required local investigation having been reported from one corner of the circle while the Inspector was at the other end of it; so that they could not be disposed of until his next visit to the neighbourhood. In the Tirukkóyilúr Circle the high average is due to the absence of the Inspector on other duty in connection with the Manakkudi arbitration case; and in the Palni Circle it is reported to be due to the fact that the accused in some cases had to be summoned several times before their attendance could be secured. The Inspectors of Hospet and Markapur Circles have been ordered to be more prompt in disposal; Hospet was named in the previous year.

Proportion of cases sent for trial, &c.

108. 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.	1897.		1898.	
	Number.	Percentage.	Number.	Percentage.
Departmental releases	2,050	12·7	1,722	8·7
Sent for trial	7,180	44·3	8,494	43·0
Undetected cases and scrapings written off.	6,970	43·0	9,509	48·3
Total ..	16,200	100·0	19,725	100·0

Classification of offences.

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

Year.	I. Illicit removal of salt from a factory, *i.e.*, removal without, or in excess of, an authorized permit.	II. Manufacture of contraband salt (other than saltpetre).	Possession of — III. Salt illicitly removed from a factory.	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.	Offences relating to saltpetre, — X. Relating to edible salt.	XI. Refining saltpetre without license.	XII. Other offences.	XIII. Other offences against the salt laws.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.	CASES.
1898	47	3,427	21	161	..	25	1,244	2,011	3,186	72	2	4	16	10,216
1897	40	2,223	25	119	4	12	956	2,878	2,883	35	1	..	49	9,230

It will be seen that the majority of the cases relate to the manufacture of contraband salt (other than saltpetre) and the possession of earth-salt and contraband salt-earth, and that the increase in detection in the year was mainly under the first 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 "spontaneous salt" occurred chiefly in the Chingleput Sub-division.

Disposal of cases by Magistrates.

110. The following statement shows the disposal of salt cases by the Magistracy:—

38

Year.	Pending trial on 1st January 1898 and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1898.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
1898	9,030	9,097	8,645	8,691	96	112	275	* 273
1897	7,403	7,435	6,806	6,822	50	61	536	† 541

* Excludes 14 cases with 21 persons written off. † Excludes 11 cases with 11 persons written off.

Acquittals.

111. The percentage of acquittals to the total number of cases that came before the Magistracy was 1·06 against ·67 in 1897. The increase occurred chiefly in the Chingleput and Cuddalore Sub-divisions. In the former, it is stated that the Ponnéri Sub-Magistrate was biassed against the local officers of the department, and that in certain cases, the village munsifs, when before the Magistrate, gave evidence entirely different from their statements before the Inspector. In the latter several cases, in which the actual offenders being juveniles their parents were charged as abettors, were thrown out by the Magistrate on the ground that the parents were not answerable. The percentage of convictions was 95·7 against 91·9 in the preceding year. In cases actually disposed of, the percentage of acquittals in each of the last ten years is as shown below:—

Years.		Years.	
1889–90	0·6	1894	0·8
1890–91	0·6	1895	1·0
1891–92	0·8	1896	0·6
1892–93	1·2	1897	0·7
1893	1·0	1898	1·0

Pendency of cases before Magistrates.

112. The total number of cases pending before the Magistracy at the end of 1898 was 275 against 536 in the preceding year.

Rewards.

113. The amount granted as rewards in the Presidency, as a whole, was Rs. 24,571–5–8 against Rs. 16,529–13–5 in 1897. The increase is due to the increase in detection, to the grant of special rewards in certain cases and also to heavier fines imposed by the Magistracy.

114. The statement in the margin shows the number of cases of resistance to officers of the department in the discharge of their duties. Three out of the four assaults in the Cuddalore Sub-division and the one in the Bellary Sub-division were attacks on Sub-Inspectors; the rest were assaults on inferior servants and were most of them not of a serious nature. The assailants in all the cases were suitably punished.

Assaults on officers.

Sub-division.	1897.	1898.	Sub-division.	1897.	1898.
Chicacole ..	1	3	Negapatam ..	1	..
Cocanada ..	..	1	Tinnevelly ..	..	..
Masulipatam.	..	..	Trichinopoly.	1	..
Nellore ..	..	1	Calicut ..	2	3
Chingleput.	..	..	Total ..	8	15
Bellary ..	1	1			
Arcot ..	2	2			
Cuddalore ..	..	4			

Contraband articles dealt with.

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

Year.	Salt.			Spontaneous salt.			Earth-salt.			Salt-earth.			Saltpetre.			Brine.		
	MDS.	S.	T.	MDS.	S.	T.	MDS.	S.	T.	MDS.	S.	T.	MDS.	S.	T.	MDS.	S.	T.
1898	39	3	2¼	556	8	21¼	218	31	54	2,259	35	63	8	31	40	223	3	36¼
1897	11	15	½	253	2	33¼	426	5	25	2,238	0	26	120	38	52	277	8	74

There is a decrease under the heads earth-salt, saltpetre and brine and an increase under salt, spontaneous salt and salt-earth.

Salt preventive operations in the Pudukkóttai State.

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

	Pending on 1st January 1898 and since reported up to 31st December 1898.		Disposal by Departmental officers. Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Disposal by the Magistracy. Pending on 1st January 1898 and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance.		Average duration of cases disposed of. Number of cases.	Average number of days taken for the disposal of each case.	Fines imposed. Total amount.	Average per head.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																				DAYS.	RS. A. P.	RS. A. P.
1898..	275 .. (a) 283 ..	282	21	22	251	256	272 (a) 283	278	3	4	274	279	269	270	2	4	3	5	272	8	405 4 0	1 8 0
1897..	376 .. (a) 419 ..	381	31	35	340	345	(b) 375 (a) 419	380	1	1	341	346	317	321	1	2	23	23	371	7	616 2 0	1 14 9

Classification of offences. I. Possession of Salt-earth. Released by department.	I. Sent for trial.	II. Possession of Earth-salt. Released by department.	II. Sent for trial.	III. Possession of Brine. Released by department.	III. Sent for trial.	IV. Possession of Salt-earth and Earth-salt. Released by department.	IV. Sent for trial.	V. Possession of Salt-earth and Brine. Released by department.	V. Sent for trial.	VI. Possession of Earth-salt and Brine. Released by department.	VI. Sent for trial.	VII. Possession of Salt-earth, Earth-salt and Brine. Released by department.	VII. Sent for trial.	Total. Released by department.	Total. Sent for trial.	Establishment employed. Inspectors and Assistant Inspectors.	Sub-Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.						
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
																					RS.
5	56	4	51	12	104	..	3	1	37	..	5	..	..	22	356	8	9	22	91 26	146	17,076
15	90	6	87	13	131	..	5	1	20	..	7	..	5	35	345	8	8	23	51	120	15,984

(a) Undetected scrapings written off.

(b) Includes four cases written off as undetected.

117. Excluding 283 cases of undetected scrapings, the number of cases dealt with was 275 and the number of persons implicated 282 against 376 and 381 in the previous year. The decrease is attributed to the more frequent inspections of the dangerous localities made possible by the addition of a large number of hands to the field staff.

118. Of the 282 persons involved, 22 were released with a warning and 256 were sent for trial. The cases of four persons were pending at the end of the year against only one in the previous year.

119. Of the persons tried by the Magistracy, 4 or 1·4 per cent. were acquitted (against ·6 per cent. in the previous year).

120. The average incidence of fines imposed on offenders was Rs. 1–8–0 against Rs. 1–14–9.

121. The average duration of cases was eight days as against seven.

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

	1897. I. MDS.	S.	T.	1898. I. MDS.	S.	T.
Salt-earth	41	9	22	41	29	17
Earth-salt	11	19	22	2	33	2
Brine	4	29	13	7	6	5

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

124. 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.

Results of fish-curing operations.

125. 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 applications.	Weight of fish brought for operation.	Weight of salt sold.	Value of salt sold.	Quantity of salt sold to each maund weight of fish.	Expenditure incurred by Government.
				I. MDS.	I. MDS.	RS.	LB.	RS.
Chicacole	1898–99 ..	34	87,374	128,943	11,050	6,906	7·05	6,761
	1897–98 ..	34	76,676	122,526	11,036	7,007	7·41	7,063
Cocanada	1898–99 ..	5	15,115	35,588	4,503	2,814	10·12	1,965
	1897–98 ..	5	14,390	36,580	4,706	2,939	10·68	1,959
Masulipatam	1898–99 ..	5	7,082	8,957	1,560	787	14·33	1,019
	1897–98 ..	5	6,943	8,599	1,428	736	13·66	1,435
Nellore	1898–99 ..	9	11,069	31,296	4,084	1,852	10·50	2,343
	1897–98 ..	9	9,130	34,701	4,563	1,977	10·82	2,370
Chingleput	1898–99 ..	7	23,257	36,951	5,057	2,020	11·26	1,677
	1897–98 ..	7	17,664	35,324	4,568	1,810	10·64	1,778
Cuddalore	1898–99 ..	3	3,236	6,696	888	444	10·59	482
	1897–98 ..	3	2,521	7,926	1,019	509	10·57	592
Negapatam	1898–99 ..	10	9,700	35,147	5,531	2,704	12·95	2,386
	1897–98 ..	10	9,518	28,492	4,650	2,269	13·43	1,753
Tinnevelly	1898–99 ..	12	13,948	54,061	8,219	4,258	12·51	3,607
	1897–98 ..	12	12,924	48,554	7,169	3,776	12·15	2,934
Calicut	1898–99 ..	44	87,964	711,313	97,763	87,291	11·31	28,049
	1897–98 ..	43	104,871	856,235	118,583	1,08,465	11·39	31,595
Total ..	1898–99 ..	129	258,745	1,050,857	138,655	1,09,076	10·85	48,291
	1897–98 ..	128	254,637	1,178,937	157,722	1,29,488	11·01	51,479

126. There were 129 yards at the end of the year against 128 at the beginning, as a new yard was opened at Mulki, in which operations commenced in March 1899. The total weight of fish brought to the yards for curing was 1,050,857 maunds or 38,603 tons in 1898–99 against 1,178,937 maunds or 43,308 tons in the previous year —a decrease of 10·86 per cent. There was a large decrease in the Calicut Sub-division and an increase in all the Sub-divisions on the East Coast except Nellore and Cuddalore.

The decrease in Calicut is attributed to the unfavourable character of the season and to the absence of sardines, herrings and cat-fish; while the increase on the East Coast was due to favourable weather and to the comparative healthiness of the year as contrasted with 1897–98, when fever and cholera were a drag on the industry. The concessions granted in G.O., No. 1054, Revenue, dated 16th December 1897, by which the curers were relieved of the cost of the upkeep of the yards, were given effect to from the beginning of the year under report and will doubtless in time lead to an extension of operations. 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; the fall on the West Coast for the year is very marked.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1891–92 ..	16,692	30,769	47,461
1892–93 ..	15,737	29,263	45,000
1893–94 ..	12,841	28,732	41,573
1894–95 ..	13,164	27,867	41,031
1895–96 ..	11,048	36,460	47,508
1896–97 ..	12,650	29,480	42,130
1897–98 ..	11,854	31,454	43,308
1898–99 ..	12,473	26,130	38,603

127. 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. The range was from 6·05 lb. to 15·83 lb., but the average for the Presidency showed a decrease, being only 10·85 lb. against 11·01 lb. in 1897–98.

128. The actual quantity of fish which after undergoing the process of curing left the yards in a fit condition for use amounted to 607,514 maunds as detailed in the margin; and, in addition to this 28,143 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 635,657 maunds. The bulk of this quantity (536,482 maunds or 84·4 per cent.) was as usual consumed within the Presidency, the quantity so consumed in 1897–98 being 573,501 maunds or 80·2 per cent. The average value of a pound of the exported article was 1 anna 7·1 pies against 1 anna 6·9 pies in the previous year.

District.	Quantity of salt-fish prepared locally.
	I. MDS.
Ganjám ..	41,344
Vizagapatam ..	30,573
Gódávari ..	22,586
Kistna ..	5,901
Nellore ..	21,582
Chingleput ..	15,669
South Arcot ..	2,458
Tanjore ..	25,130
Madura ..	23,201
Tinnevelly ..	17,852
South Canara ..	68,438
Malabar ..	333,380
Total ..	607,514
Add—Imports (by sea) ..	27,709
Do. (by rail) ..	434
Grand Total ..	635,657
Deduct—Exports (by sea) ..	95,131
Do. (by rail) ..	4,044
Total ..	99,175
Balance available for consumption within the Presidency ..	536,482

	1897–98.	1898–99.
	I. MDS.	I. MDS.
Imports (by rail) ..	524	434
Exports (do.) ..	4,468	4,044
Imports (by sea) ..	20,550	27,709
Exports (do.) ..	136,779	95,131

129. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 48,290–14–10, or, including the cost of the clerical establishments maintained in the Central and Sub-divisional offices for the compilation and scrutiny of the fish-curing returns, to Rs. 50,210–14–10 or Rs. 3,188–8–2 less than in the previous year.

130. During the year 11,946 * maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction; and 9,494 maunds of the excise stock were issued. Besides this 129,161 maunds of Government salt were issued. The total expenditure on fish-curing yards during the year including the cost of the salt issued amounted to Rs. 1,04,966–12–4, while the receipts were Rs. 1,09,076–14–4.

* Sub-division.	I. MDS.
Masulipatam ..	1,088
Nellore ..	1,452
Chingleput ..	3,247
Cuddalore ..	758
Tinnevelly ..	5,401
Total ..	11,946

131. According to the method of calculation hitherto in use, there was a gain to Government on the operations of the yards of Rs. 4,110–2–0 in the year and of Rs. 1,55,611–6–5 up to the year, as shown below:—

	RS.	A.	P.
Receipts during the year 1898–99 ...	1,09,076	14	4
Expenditure ...	1,04,966	12	4
Gain ...	4,110	2	0
Gain up to 31st March 1898 ...	1,51,501	4	5
Total gain up to the end of 1898–99 ...	1,55,611	6	5

but when the following are included, up to and for the year:—

A. Establishments for gollahs and expenditure over storage and sale, Rupees 55,000;
B. Interest at 5 per cent. on capital cost of gollahs and works Rs. 46,268; and
C. Upkeep of gollahs at 5 per cent. of the capital cost Rs. 46,268, in all Rs. 1,47,536,

The actual gain is reduced to Rs. 8,075. The financial aspect of the matter will be so shown hereafter.

132. In paragraph 131 of the report for 1897–98, the Board stated that the question of placing statistics of fish-catching on a satisfactory footing was receiving its attention. The Superintendent, Government Museum, whom it consulted, agreed that it was of more importance to obtain some knowledge of the habits of the most valuable kinds of fish and of the movements of shoals, with accurate particulars of the takes of the most valuable descriptions of fish or of those most abundantly caught than it would be to collect doubtful statistics regarding many different kinds. He accordingly drafted instructions to officers in charge of fish-curing yards for the record of such information regarding the movements of migratory fishes round the coasts as would, in his opinion, be most valuable; but inasmuch as the persons who would have to carry out the instructions were petty officers in the receipt of small pay, for the most part ignorant of English, and incapable of appreciating subtle specific characters, he suggested that, as an initial experiment, detailed observations should be carried out in connection with the marginally-noted well-known and economically important species; information concerning them being collected for a provisional period of two years, commencing, if possible, at all fish yards in the Presidency, synchronously with the renewal of fishing operations on the West Coast after the south-west monsoon of 1898. The instructions were translated into the different vernaculars and communicated to the yard officers, to whom the main practical points to be kept in view were explained. The Superintendent has kindly undertaken to work up and summarise the information obtained and to suggest hereafter in consultation with the Board such modification of the list of fishes to be kept under special observation as may seem most desirable.

1. *Clupea ilisha*, sable fish or hilsa.
2. *Clupea fimbriata*, sardine.
3. *Clupea lile*, sardine.
4. *Clupea longiceps*, oil sardine.
5. *Cybium guttatum*, seir.
6. *Cybium commersonii*, seir.
7. *Stromateus sinensis*, white pomfret.
8. *Stromateus cinereus*, {grey pomfret (when adult). silver pomfret (when immature).
9. *Stromateus niger*, black pomfret.

CHAPTER XII.—MISCELLANEOUS.

Check of storage by re-weighment of heaps.

133. During the year 3,651 heaps were stored and 4,768 sold. Of the latter, 1,568 were heaps stored in 1898–99. Of the heaps stored, 651 or 17·83 per cent. were tested—

	Heaps.	Per cent.
By Assistant Commissioners ...	89	2·44
By Inspectors ...	126	3·45
By Assistant Inspectors ...	436	11·94
Total ...	651	17·83

The test was applied to 267 of these or 7·31 * per cent. immediately after storage.

	Heaps.	Per cent.
* By Assistant Commissioners ..	..	..
By Inspectors ..	69	1·89
By Assistant Inspectors ..	198	5·42
Total ..	267	7·31

R

134. Three hundred and fifty-two heaps of 1898–99 and eight heaps of previous years were tested by re-storage as follows:—

	Heaps of 1898–99.	Heaps of previous years.
By Assistant Commissioners	86	7
By Inspectors	64	1
By Assistant Inspectors	202	...
Total ...	352	8

The requirements of the Circular order with regard to test-weighments were more or less complied with in all sub-divisions except in Cuddalore, and the Assistant Commissioner's attention has been drawn to the necessity of paying more attention to these tests.

135. Inspectors and Assistant Inspectors personally stored 880 heaps or 24·10 per cent. of the total number of heaps stored (against 25·46 per cent. in the previous year).

Saltpetre operations.

136. During the year the number of factories for the manufacture of crude saltpetre increased from 1,524 to 1,895, the increase being largest in the Trichinopoly Sub-division; while the number of refineries decreased from 46 to 43.

Receipts and expenditure under saltpetre.

137. The receipts on account of license-fees, fines, &c., amounted to Rs. 5,186 against Rs. 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. 6,334–9–6 against Rs. 6,200–10–8 in the preceding year.

Refined saltpetre and edible salt produced.

138. The subjoined table shows the quantities of refined saltpetre 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 outturn of refined saltpetre to crude saltpetre expended.	Percentage of outturn of salt to crude saltpetre expended.
			I. MDS.	I. MDS.	I. MDS.		
Cocanada	Ellore	1898–99	439	227	110	51·70	25·05
		1897–98	238	113	57	47·47	23.95
Masulipatam ..	Bezwada	1898–99	1,213	560	377	46·16	31·08
		1897–98	1,007	463	287	45·97	28·50
	Narasaraopet ..	1898–99	2,305	683	876	29·63	38·00
		1897–98	3,299	910	1,157	27·58	35·07
Nellore	Kanuparti	1898–99	1,519	475	714	31·27	47·00
		1897–98	1,053	311	527	29·53	50·04
Bellary	Kurnool	1898–99	195	97	32	49·75	16·41
		1897–98	102	47	17	46·07	16·66
	Cuddapah	1898–99	..	..	..	..	..
		1897–98	195	32	54	16·41	27·69
Arcot	Salem	1898–99	2,008	811	702	40·38	34·96
		1897–98	3,361	1,379	1,030	41·03	30·64
Tinnevelly ..	Srivilliputtúr ..	1898–99	720	352	255	48·89	35·41
		1897–98	847	294	335	34·71	39·55
Trichinopoly ..	Coimbatore	1898–99	6,404	2,416	2,394	37·72	37·38
		1897–98	4,745	1,681	1,579	35·42	33·27
	Bhaváni	1898–99	1,363	540	339	39·61	24·87
		1897–98	896	280	234	31·25	26·11
	Erode	1898–99	4,386	1,789	1,593	40·78	36·32
		1897–98	6,775	2,786	2,656	41·12	39·20
	North Trichinopoly.	1898–99	200	75	90	37·50	45·00
		1897–98	138	54	48	39·13	34·78
	South Trichinopoly.	1898–99	9,383	3,474	3,797	37·02	40·46
		1897–98	10,150	3,638	4,097	35·84	40·36
	Palni	1898–99	3,423	1,278	1,382	37·33	40·37
		1897–98	..	..	..	..	..
	Madura	1898–99	1,895	522	550	27·54	29·02
		1897–98	1,998	627	750	31·38	38·03
	Total ..	1898–99	35,453	13,299	13,211	37·51	37·26
		1897–98	34,804	12,616	12,828	36·24	36·85

Educed salt destroyed.

139. None of the educed salt was purchased by Government for supply to fish-curing yards. The greater portion of it was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors, the balance being left over for destruction in 1899–1900.

Records.

140. The mofussil records of the department are reported to be in good order. A special temporary establishment was sanctioned in G.O., Mis. No. 1120, dated 16th March 1899, to re-arrange the records of the Board's office under the disposal number system. It entered on its duties on 1st March 1899 and the work is progressing fairly. Search fees to the amount of Rs. 99–6–0 were collected in the various offices.

Service books.

141. From the annual returns received from the local officers, it is observed that the service books of the employés in the department with a few exceptions have been properly maintained.

Inventory of valuable stock.

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

Conduct of officers.

143. The officers of the department have, as a body, worked satisfactorily; and many of them zealously and wisely. Praise and blame have, in the Board's opinion, been for the most part fairly distributed on inspections, and careful record is maintained by it of the one and the other as occasion requires. The Commissioner has been most ably and willingly served by the Secretary, Assistant Secretary and office generally and by the Deputy Commissioners.

(Signed) R. A. GRAHAM,
Acting Secretary to the Commissioner
of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 30th August 1899.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX E.

STATEMENT showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Wholesale Prices realized for it by licensees in 1898–99.

Sub-Division.	Excise factory.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. 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.
Chicacole.	Surlá	..	..	..	..	1,814	311 2 6	9,253	1,734 15 0	80,655	20,163 12 0
	Naupada	3,088	47 15 2	10	1 4 0	67,223	9,691 7 7	99,675	20,843 9 2	13,944	3,743 10 8
	Kuppili	431	17 2 3	1,967	180 7 4	3,330	552 14 0	6,459	1,413 2 0	3,224	879 10 11
	Konada	22	0 7 4	2,784	251 6 0	13,894	2,025 5 10	6,698	1,363 1 10	16,678	4,633 6 8
	Bimlipatam ..	244	7 10 0	..	..	400	64 7 4	450	84 6 0	6,730	1,917 7 0
	Karasa	46,004	479 3 4	1,698	140 7 0	5,886	847 9 0	131,083	24,604 12 0	28,430	7,141 0 0
	Total ..	49,789	552 6 1	6,465	573 3 4	92,547	13,492 14 3	253,618	50,043 14 0	149,671	38,478 15 3
Cocanada.	Penuguduru ..	1,798	18 11 8	9,100	872 14 10	52,014	6,997 2 10	130,759	25,134 1 4	63,890	16,527 12 0
	Jagannaikpur ..	..	..	..	..	..	..	29,674	5,563 14 0	19,030	4,905 13 0
	Mogalturru ..	1,390	86 14 0	460	43 2 0	724	90 8 0	3,422	641 10 0	91,459	23,336 15 0
	Total ..	3,188	105 9 8	9,560	916 0 10	52,738	7,087 10 10	163,855	31,339 9 4	174,379	44,770 8 0
Masulipatam.	Manginapudi ..	..	..	..	..	18,329	3,150 4 9	59,982	13,020 12 0	25,790	6,472 [illegible] 0
	Nizampatam ..	..	..	..	..	67,338	10,889 4 0	11,478	2,152 2 0	..	..
	Total ..	..	..	..	..	85,667	14,039 8 9	71,460	15,172 14 0	25,790	6,472 8 0
Nellore.	Kanuparti ..	17,932	211 5 4	698	64 10 0	294	49 0 0	224	42 0 0	..	..
	Pákala	818	8 8 4	..	..	12,438	1,948 14 0	137,450	28,825 4 2	11,026	2,756 8 0
	Iskapalle ..	396	18 9 0	7,188	651 8 0	4,508	631 6 6	49,383	9,293 12 6	..	..
	Krishnapatnam ..	4,908	54 5 0	1,872	149 6 8	257,587	41,819 14 9	320	60 0 0	..	..
	Total ..	24,054	292 11 8	9,758	865 3 8	274,827	44,452 3 3	187,377	38,221 0 8	11,026	2,756 8 0
Chingleput.	Tada	..	..	62	5 13 0	232	38 2 4	23,076	5,025 13 6	44,006	11,001 9 3
	Kattur	..	..	195	19 8 0	998	124 12 0	20,560	3,855 0 0	..	..
	Pulidiwak ..	6,303	65 10 6	12	1 3 2	600	75 0 0	..	..	..	..
	Yellur	4,056	42 4 0	60	6 0 0	..	..	..	..	..	..
	Vadasamanjeri ..	..	..	..	..	780	111 7 4	63,445	11,903 7 0	..	..
	Covelong	4,398	147 12 4	8,438	812 11 0	9,865	1,333 4 2	152,114	28,521 6 0	..	..
	Cheyur	..	..	54	5 1 0	3,350	451 8 2	9,225	1,891 12 8	25,478	6,489 3 6
	Chunampet ..	554	21 5 6	12,586	1,145 3 2	78,934	12,254 8 0	88,336	17,292 6 6	2,122	530 8 0
	Merkanam ..	4,340	202 14 0	44,356	3,340 2 10	124,297	17,016 3 5	41,784	7,838 2 11	80	20 0 0
	Total ..	19,651	479 14 4	65,763	5,335 10 [illegible]	219,106	31,404 13 5	398,540	78,328 0 7	71,686	18,041 4 9
Cuddalore.	Cuddalore ..	..	..	..	..	40	5 0 0	982	184 2 0	25,076	6,661 4 0
	Kumblimedu ..	..	..	..	..	..	..	..	..	..	..
	Manambadi ..	..	..	..	..	..	..	210	45 15 0	1,474	391 15 0
	Neidavasal ..	1,384	78 8 6	496	46 6 0	5,246	659 2 6	36,785	7,208 13 6	22,706	5,741 8 8
	Tranquebar ..	..	..	120	12 9 0	626	98 9 6	7,594	1,467 5 6	20,970	6,126 15 6
	Total ..	1,384	78 8 6	616	59 1 0	5,912	762 12 0	45,571	8,896 4 0	70,226	18,921 11 2
Negapatam.	Negapatam ..	..	..	..	..	8,813	1,366 6 6	2,841	532 11 0	158,066	40,067 13 0
	Védáranniyam ..	..	..	..	..	25,128	3,621 14 5	50,742	9,514 2 0	..	..
	Thambikkanalla-vankottai.	..	..	..	..	19,220	2,831 9 0	51,243	9,614 14 0	872	218 0 0
	Adirámpatnam ..	652	27 2 2	210	15 12 6	37,631	4,746 4 5	30,540	5,726 4 0	654	163 8 0
	Magilankottai ..	..	..	836	76 2 0	7,021	891 10 0	4,097	768 3 0	..	..
	Theethandathanam	..	..	..	..	444	64 10 0	13,005	2,814 4 0	50,596	13,442 12 8
	Vattanam ..	..	..	116	7 4 0	7,198	1,180 0 4	57,574	12,001 8 0	12,116	3,091 1 9
	Manakkudi ..	..	..	264	28 1 4	2,606	406 7 6	1,302	247 8 0	..	..
	Total ..	652	27 2 2	1,426	127 3 10	103,061	15,158 14 2	211,344	41,819 6 0	222,304	56,983 3 3
Tinnevelly.	Morekolam ..	226	1 2 10	..	..	56	7 14 0	1,788	379 15 6	5,422	1,476 8 0
	Mutturagunáda-patnam.	680	3 8 8	..	..	2,086	305 7 0	10,307	2,014 7 6	24,066	6,129 10 0
	Arasadi	53,366	1,747 0 6	5,314	381 4 8	22,962	3,316 8 2	8,020	1,595 6 8	1,840	460 0 0
	Tuticorin ..	34,660	1,083 2 0	28,474	1,797 8 8	16,752	2,759 8 2	6,844	1,362 3 0	31,268	8,224 3 0
	Levingapuram ..	34,926	1,086 11 10	44,786	2,836 1 8	8,256	1,181 2 10	51,862	10,569 13 0	45,398	12,125 5 8
	Sevandakulam ..	50,826	1,616 1 4	75,386	4,718 9 6	7,724	1,134 9 0	96,614	20,371 3 4	125,316	33,993 8 0
	Káyalpatnam ..	402	13 0 4	2,472	163 2 0	51,378	7,602 14 4	94,932	18,852 1 0	59,526	16,765 13 6
	Arumuganéri ..	168	0 14 0	1,656	116 0 0	300	37 8 0	304,700	57,131 4 0	..	..
	Keranur	54,128	1,688 3 10	3,373	344 12 0	42,184	6,188 2 0	22,294	4,196 5 0	3,874	968 8 0
	Kulasékarapatnam	1,456	7 8 5	..	..	3,985	607 8 6	670	125 10 0	5,329	1,332 4 0
	Kuttanguli ..	..	..	..	..	..	..	1,560	349 6 0	9,796	2,602 1 0
	Total ..	230,837	7,247 5 9	162,266	10,357 6 6	155,683	23,141 2 0	599,591	1,16,977 11 0	311,835	84,077 13 2
	Grand Total ..	329,555	8,783 10 2	255,854	18,734 3 4	994,541	1,49,539 14 8	1,931,356	3,78,798 11 7	1,036,917	2,70,502 7 7

Sub-Division.	Excise factory.	From 5 annas to 5 annas 11 pies. I. Mds.	From 5 annas to 5 annas 11 pies. Amount.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average.
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.
Chicacole.	Surlá	..	..	..	..	..	..	..	..	..	..	91,722	22,209 13 6	0 3 10·4
	Naupada	8,989	3,065 2 3	2,006	814 8 4	1,418	635 7 0	..	..	2,738	2,126 3 4	199,097	40,969 3 6	0 3 3·5
	Kuppili	52,451	16,991 14 4	..	..	..	..	..	..	..	..	67,872	20,035 2 10	0 4 8·6
	Konada	21,056	6,628 5 4	..	..	..	..	..	..	..	..	61,132	14,902 1 0	0 3 10·8
	Bimlipatam	75,336	23,643 14 4	..	..	..	..	..	..	..	..	83,160	25,617 12 3	0 4 11·1
	Karasa	558	174 6 0	338	133 3 0	..	..	8,388	3,194 0 0	11,150	11,177 14 0	231,635	47,392 6 4	0 3 3·7
	Total	158,390	50,403 10 3	2,344	947 11 4	1,418	635 7 0	8,388	3,194 0 0	13,888	13,304 1 4	734,518	1,71,626 7 10	0 3 8·8
Cocanada.	Penuguduru	7,950	2,492 0 6	..	..	..	..	..	..	..	..	265,511	52,042 11 2	0 3 1·6
	Jagannaikpur	3,214	1,004 6 0	..	..	..	..	600	300 0 0	48,152	36,510 0 0	100,670	48,284 1 0	0 7 8·0
	Mogalturru	1,530	478 2 0	..	..	..	..	..	..	..	..	98,985	24,677 3 0	0 3 11·8
	Total	12,694	3,974 8 6	..	..	..	..	600	300 0 0	48,152	36,510 0 0	465,166	1,25,003 15 2	0 4 3·5
Masulipatam.	Manginapudi	..	..	..	..	..	..	..	..	..	..	104,101	22,643 8 9	0 3 5·7
	Nizampatam	..	..	..	..	..	..	..	..	..	..	78,816	13,041 6 0	0 2 7·7
	Total	..	..	..	..	..	..	..	..	..	..	182,917	35,684 14 9	0 3 1·4
Nellore.	Kanuparti	..	..	..	..	..	..	..	..	..	..	19,148	366 15 4	0 0 3·1
	Pákala	..	..	..	..	..	..	..	..	..	..	161,732	33,539 2 6	0 3 3·7
	Iskapalle	..	..	..	..	..	..	..	..	..	..	61,475	10,597 15 0	0 2 9·0
	Krishnapatnam	..	..	..	..	..	..	..	..	..	..	264,687	42,083 10 5	0 2 6·5
	Total	..	..	..	..	..	..	..	..	..	..	507,042	86,587 11 3	0 2 8·7
Chingleput.	Tada	..	..	..	..	..	..	..	..	..	..	67,426	16,071 6 1	0 3 3·7
	Kattur	..	..	..	..	..	..	..	..	..	..	21,753	3,999 4 0	0 2 11·2
	Pulidiwak	..	..	..	..	..	..	..	..	..	..	6,915	141 13 8	0 0 3·9
	Yellur	..	..	..	..	..	..	..	..	..	..	4,116	48 4 0	0 0 2·2
	Vadasamanjeri	..	..	..	..	..	..	..	..	..	..	64,225	12,014 14 4	0 2 11·9
	Covelong	..	..	..	..	..	..	..	..	..	..	174,815	30,815 1 6	0 2 9·8
	Cheyur	8,984	2,938 5 4	19,310	7,623 14 6	1,763	774 13 0	816	408 0 0	..	..	68,980	20,582 10 2	0 4 9·2
	Chunampet	176	55 0 0	..	..	..	..	..	..	..	..	182,708	31,298 15 2	0 2 8·8
	Merkanam	..	..	..	..	..	..	..	..	..	..	214,857	28,917 7 2	0 2 1·8
	Total	9,160	2,993 5 4	19,310	7,623 14 6	1,763	774 13 0	816	408 0 0	..	..	805,795	1,43,889 12 1	0 2 10·2
Cuddalore.	Cuddalore	48,032	15,112 9 0	11,824	4,454 0 0	660	292 8 0	1,030	532 3 0	580	326 4 0	88,224	27,567 14 0	0 4 11·9
	Kumblimedu	..	..	..	..	..	..	..	..	..	..	..	..	..
	Manambadi	10,322	3,247 5 6	13,846	5,221 10 0	2,300	1,006 4 0	1,944	972 0 0	2,258	1,270 2 0	32,354	12,155 3 6	0 6 0·1
	Neidavasal	75,541	23,945 15 4	160	60 0 0	48	21 0 0	..	..	..	..	142,366	37,761 8 6	0 4 2·9
	Tranquebar	900	298 15 0	30,748	11,530 8 0	..	..	..	..	..	..	60,958	19,524 14 6	0 5 1·4
	Total	134,795	42,604 12 10	56,578	21,266 2 0	3,008	1,319 12 0	2,974	1,504 3 0	2,838	1,596 6 0	323,902	97,069 8 6	0 4 9·5
Negapatam.	Negapatam	14,823	5,005 10 0	9,712	3,686 14 0	..	..	..	..	..	..	194,255	50,659 6 6	0 4 2·0
	Védáranniyam	..	..	..	..	..	..	..	..	..	..	75,870	13,136 0 5	0 2 9·2
	Thambikkanalla-vankottai.	..	..	..	..	..	..	..	..	..	..	71,335	12,714 7 0	0 2 10·2
	Adirámpatnam	..	..	..	..	..	..	..	..	..	..	69,687	10,678 15 1	0 2 5·4
	Magilankottai	..	..	..	..	..	..	..	..	..	..	11,954	1,735 15 0	0 2 3·8
	Theethandathanam	8,794	2,767 6 0	..	..	..	..	..	..	..	..	72,839	19,229 0 6	0 4 2·3
	Vattanam	..	..	..	..	..	..	..	..	..	..	77,004	16,379 14 1	0 3 6·0
	Manakkudi	..	..	..	..	..	..	..	..	..	..	4,172	682 0 10	0 2 7·2
	Total	23,617	7,773 0 0	9,712	3,686 14 0	..	..	..	..	..	..	572,116	1,35,575 11 5	0 3 5·7
Tinnevelly.	Morekolam	12,101	4,097 14 6	6,997	2,739 5 0	..	..	..	..	..	..	27,590	8,702 11 4	0 5 0·5
	Mutturagunáda-patnam.	12,532	3,990 12 0	9,242	3,477 0 0	578	256 11 0	..	..	..	..	59,591	16,207 8 2	0 4 4·2
	Arasadi	..	..	..	..	..	..	..	..	..	..	91,502	7,500 4 0	0 1 3·[illegible]
	Tuticorin	960	300 0 0	3,652	1,405 11 0	..	..	..	..	..	..	122,510	16,932 3 10	0 2 2·[illegible]
	Levingapuram	962	300 10 0	..	..	..	..	..	..	..	..	186,190	28,099 13 0	0 2 4·9
	Sevandakulam	32,714	10,428 3 8	1,612	682 13 0	2,370	1,036 14 0	..	..	..	..	392,762	73,981 13 10	0 3 0·[illegible]
	Káyalpatnam	..	..	..	..	..	..	..	..	..	..	208,710	43,306 15 2	0 3 3·[illegible]
	Arumuganéri	..	..	..	..	..	..	..	..	..	..	307,024	57,285 10 0	0 2 11·[illegible]
	Keranur	..	..	..	..	..	..	..	..	..	..	126,453	13,385 14 10	0 1 8·[illegible]
	Kulasékarapatnam	..	..	..	..	..	..	..	..	..	..	11,439	2,072 14 11	0 2 10·[illegible]
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	11,356	2,951 7 0	0 4 1·[illegible]
	Total	60,369	19,117 7 8	21,603	8,304 13 0	2,948	1,293 9 0	..	..	..	..	1,546,132	2,70,517 4 1	0 2 9·6
	Grand Total	399,025	1,26,866 12 7	109,547	41,829 6 10	9,137	4,023 9 0	10,778	5,406 3 0	64,878	51,410 7 4	5,141,588	10,55,895 5 1	0 3 3·[illegible]

APPENDIX F.

STATEMENT showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99.

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ganjám	Balligunta	Ganjám and Surlá	..	..	11·70	11·63	8·16	12·00	12·20	12·75	7·91	7·60	9·60	8·70	10·24	10·65
	Ichchhápuram	Surlá	12·86	12·72	11·21	11·00	12·07	11·96	13·06	13·13	12·31	11·27	11·37	12·51	12·12	11·22
	Aska	Ganjám and Surlá	9·35	9·56	10·20	8·53	8·39	8·80	9·52	9·35	9·35	9·67	..	9·07	9·25	10·51
	Suradá	Do.	11·50	11·50	11·50	11·50	..	11·11	10·13	10·24	10·56	11·11	10·73	11·33	11·03	11·08
	Sómpéta	Surlá	10·98	13·48	9·60	12·06	8·48	12·00	12·80	12·55	12·75	..	12·56	12·47	11·73	11·30
	Russellkonda	Ganjám and Surlá	10·74	11·62	10·84	11·22	11·93	12·94	12·44	11·55	12·22	11·50	10·38	11·62	11·58	11·02
	Berhampur	Surlá, Ganjám and Naupada	12·67	11·14	11·50	13·00	13·60	12·00	12·00	11·50	11·73	10·00	10·67	12·00	11·81	12·72
	Chatrapur	Ganjám	14·00	12·69	11·38	11·38	11·16	12·30	12·25	12·25	12·34	11·08	11·81	12·02	12·10	11·72
	Purushottapur	Ganjám and Surlá	14·20	14·00	14·03	13·78	13·96	13·16	13·62	14·30	14·01	13·10	12·95	12·40	13·64	13·00
	Narasannapéta	Calingapatam	12·55	12·56	12·54	12·60	12·55	12·03	12·48	12·63	12·91	12·70	13·61	12·68	12·65	12·65
	Chicacole	Do. and Kuppili	13·60	11·70	..	13·00	13·39	..	12·75	12·87	15·72	13·20	12·70	12·98	13·19	12·79
		Naupada	..	..	..	..	..	..	..	..	..	..	12·18	13·34	12·76	..
	Tekkali	Do.	12·58	..	12·96	13·00	13·61	13·27	13·40	12·80	12·95	13·50	13·10	13·10	13·11	12·96
	Parlákimedi	Do.	13·00	12·80	12·90	12·73	12·97	13·15	12·70	12·83	12·60	12·50	12·70	12·90	12·81	12·85
		Calingapatam	12·40	..	..	..	..	..	..	..	..	..	..	..	12·40	..
Vizagapatam	Sáluru	Karasa	..	..	..	12·83	..	10·40	11·38	11·56	12·19	..	10·50	13·78	11·80	10·58
		Kónáda	12·17	12·71	12·61	12·74	13·21	..	..	..	11·90	13·56	..	14·37	12·90	..
		Bimlipatam	..	12·32	12·32	..	..	12·68	..	..	10·76	12·75	10·20	14·06	12·15	10·55
	Párvatipuram	Calingapatam	12·38	11·73	11·82	12·42	12·29	12·43	12·25	12·41	12·96	10·97	11·40	12·42	12·12	11·49
		Naupada	..	..	..	..	..	12·60	..	..	..	..	..	13·47	13·03	..
		Bimlipatam	12·16	11·99	..	..	..	..	..	12·02	12·66	..	..	..	12·20	10·86
		Karasa	12·08	12·25	..	..	..	..	..	..	..	..	..	..	12·16	..
	Srungavarapukota	Karasa and Konáda	12·69	13·13	12·73	13·21	13·43	13·39	13·39	13·52	12·63	12·58	12·37	12·80	12·98	12·66
		Balacheruvu	..	..	..	..	..	..	..	..	..	12·95	..	..	12·95	..
	Madugula	Karasa	12·34	12·97	12·90	12·60	12·75	12·75	12·75	12·00	12·00	12·75	12·30	12·00	12·50	12·01
	Vizagapatam	Karasa	12·75	13·39	13·32	13·64	13·18	13·35	..	13·82	12·91	13·06	13·19	13·19	13·21	12·68
	Gajapatinagaram	Kónáda and Calingapatam	..	..	9·82	11·52	10·20	..	11·00	11·38	11·62	12·78	..	..	11·18	11·15
	Chódavaramu	Karasa	12·42	13·13	12·97	12·97	13·36	13·52	13·13	12·73	13·28	13·28	13·44	13·28	13·12	12·28
	Vizianagram	Kónáda	12·00	11·04	..	12·13	12·00	13·06	..	12·75	..	12·00	11·75	11·75	12·15	11·76
		Karasa	..	..	11·96	..	..	..	..	..	..	..	..	12·47	12·21	12·21
		Naupada	..	..	..	11·25	11·63	..	13·13	..	13·00	..	..	12·73	12·35	..
	Anakápalle	Balacheruvu	13·13	13·88	12·90	12·68	13·11	12·45	12·98	12·68	13·80	..	..	13·05	13·06	12·83
		Karasa	12·75	14·10	12·56	14·06	13·28	12·60	13·20	12·73	12·99	..	12·60	12·71	13·05	13·26
	Bobbili	Bimlipatam	12·04	11·69	..	12·34	12·08	12·10	12·18	12·73	13·33	12·85	13·03	12·72	12·46	10·88
		Karasa	..	..	..	..	12·25	..	..	..	..	..	..	..	12·25	11·89
		Kónáda	..	..	11·60	..	..	..	..	..	..	..	..	..	11·60	10·78

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APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.													
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Vizagapatam—*cont.*	Bimlipatam	Bimlipatam	12·00	12·00	12·25	12·13	12·00	12·25	..	12·86	11·74	13·19	13·71	13·35	12·49	12·56
	Chipurupalle	Kónáda	13·30	13·25	11·94	11·40	13·19	11·46	12·13	11·64	12·66	12·75	12·83	13·00	12·43	11·89
		Kuppili	11·75	12·00	13·06	12·59	12·00	12·73	13·31	12·44	12·19	11·62	11·71	11·96	12·28	11·11
	Yellamanchili	Karasa	..	12·94	..	..	..	..	..	..	..	..	..	..	12·94	11·74
		Balacheruvu	12·10	12·87	13·43	12·36	13·20	14·25	13·07	11·83	12·61	11·73	11·47	11·20	12·50	12·03
	Palkonda	Kuppili and Naupada	..	..	..	..	..	..	..	..	..	..	11·79	..	11·79	..
		Calingapatam	13·58	12·63	13·58	11·63	12·88	13·13	13·50	13·04	12·90	13·33	13·47	13·12	13·06	12·51
	Narasapatnam	Karasa	13·24	14·86	13·66	14·29	14·55	10·40	10·40	11·20	10·00	..	..	..	12·51	12·36
		Balacheruvu	..	..	..	..	..	..	..	..	..	12·00	11·74	11·73	11·82	12·28
Gódávari	Samalkot	Penuguduru	12·04	13·70	13·56	12·99	12·79	12·24	13·80	13·66	14·40	14·43	12·38	12·31	13·19	12·86
	Tuni	Polavaram and Karasa	13·61	13·61	13·61	13·61	13·61	13·61	13·68	14·44	14·16	14·25	14·65	13·20	13·83	13·60
	Rajahmundry	Penuguduru	13·50	13·88	13·65	13·05	13·50	13·49	13·86	12·51	13·08	12·92	12·65	12·65	13·23	13·35
	Ellore	Kanuparti	12·85	12·75	13·94	12·80	13·23	13·13	13·50	13·53	..	..	13·20	12·45	13·13	12·87
		Pákala	..	..	..	..	..	..	..	..	13·50	13·35	13·50	13·65	13·50	12·94
		Chinna Ganjám	..	..	..	..	..	..	13·20	..	13·20	..	13·43	..	13·27	13·19
	Pithápuram	Penuguduru	13·13	12·31	12·39	12·24	12·31	12·65	11·08	11·62	12·22	12·22	11·98	11·93	12·17	12·55
	Peddápuram	Do.	14·55	12·31	13·75	14·00	12·72	12·79	11·96	10·95	12·40	14·26	13·80	14·55	13·16	12·98
	Narsapur	Mogalturru	12·53	11·33	12·58	12·83	12·69	12·58	12·65	12·50	12·58	12·44	12·54	12·44	12·47	12·47
	Bhímavaram	Do.	12·31	12·40	12·24	12·83	..	12·47	12·66	12·45	13·40	13·00	12·33	10·61	12·47	12·87
	Tanuku	Do.	13·20	12·75	12·38	11·75	12·60	12·08	11·93	13·50	13·09	12·82	12·08	12·34	12·54	12·83
	Cocanada	Penuguduru	12·40	13·08	14·10	12·99	12·31	12·51	12·50	13·95	12·81	12·67	11·68	11·78	12·73	13·10
	Amalápuram	Do.	12·87	13·50	13·50	13·50	13·50	13·50	13·50	13·50	15·30	14·55	14·78	14·10	13·84	13·23
	Rámachandrapuram	Do.	12·24	12·38	12·38	12·65	12·51	13·75	12·38	12·38	12·61	12·37	12·38	12·51	12·54	12·39
	Kovvur	Do.	13·35	13·13	13·20	13·13	12·90	14·40	12·90	13·58	13·20	13·05	13·20	13·35	13·30	..
Kistna	Gunnavaram	Manginapudi	12·13	12·60	12·13	11·88	..	12·71	13·38	13·00	13·00	13·37	12·75	12·75	12·70	12·32
		Chinna Ganjám	..	..	..	..	12·75	..	..	..	..	..	..	..	12·75	..
	Bezwada	Kanuparti	..	..	..	..	..	..	..	..	..	..	..	13·05	13·05	..
		Nizampatam	..	..	..	..	..	..	..	12·75	13·73	..	..	..	13·24	..
		Chinna Ganjám	13·27	9·80	11·96	13·20	..	14·23	12·94	12·90	13·00	13·10	12·91	12·75	12·73	13·27
		Manginapudi	..	..	13·20	12·15	14·40	15·02	..	..	..	..	..	..	13·69	13·30
	Jaggayyapéta	Manginapudi and Nizampatam	13·12	12·20	11·25	..	..	..	..	..	..	..	..	..	12·19	12·92
		Chinna Ganjám and Manginapudi	..	..	..	..	13·22	12·94	13·75	13·57	13·09	13·01	12·78	12·82	13·14	13·12
	Vinukonda	Chinna Ganjám	11·55	12·25	12·70	12·70	13·18	12·43	12·60	13·11	13·22	13·59	13·27	13·50	12·84	12·61
		Kanuparti	..	..	..	..	..	..	..	..	..	13·59	..	12·60	13·09	..

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—cont.

Columns 4–15: Retail 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 (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Kistna—*cont.*	Bandur	Manginapudi	12·99	13·30	13·30	13·38	13·25	13·26	13·41	13·66	14·40	13·99	14·35	13·57	13·57	13·07
	Bápatla	Nizampatam	14·03	13·93	13·50	13·65	13·26	13·43	..	13·41	13·73	..	13·65	13·85	13·64	14·04
		Chinna Ganjám	..	13·65	..	..	..	13·16	13·25	..	..	..	13·81	..	13·46	13·98
	Guntúr	Chinna Ganjám and Nizampatam.	12·40	12·49	11·97	13·02	13·41	13·28	13·24	12·97	13·00	12·92	13·47	12·99	12·93	13·13
	Narasaraopet	Do.	12·84	13·15	12·32	12·60	12·59	12·72	12·63	12·98	13·08	12·98	13·24	13·31	12·87	12·82
	Sattenapalle	Do.	13·15	13·13	13·13	12·60	13·59	13·52	13·44	13·26	13·12	12·66	13·28	13·28	13·20	12·55
	Gudiváda	Manginapudi	13·32	13·39	13·39	13·64	13·39	13·50	12·64	13·00	13·07	12·98	12·92	12·87	13·16	13·25
	Tiruvur	Do.	12·13	12·25	11·70	..	11·76	11·64	10·91	12·25	12·02	11·43	11·63	12·14	11·80	11·31
	Nandigáma	Manginapudi, Nizampatam and Chinna Ganjám.	12·00	12·00	12·00	12·42	10·50	10·75	10·67	12·60	[illegible]	12·37	12·38	13·05	11·85	12·32
	Gurzala	Chinna Ganjám	11·62	11·38	11·29	11·13	11·01	11·70	11·33	11·78	11·57	11·13	12·09	11·78	11·48	11·88
	Tenali	Nizampatam	..	11·81	12·34	..	13·50	13·46	..	..	13·31	13·20	..	13·32	13·16	..
		Chinna Ganjam	12·28	11·75	..	13·50	13·46	13·43	13·55	13·05	13·42	13·57	13·30	13·72	13·19	12·96
	Ongole	Kanuparti	13·41	13·41	13·41	13·49	12·89	11·94	12·31	13·30	13·00	13·57	13·28	13·24	13·04	12·97
		Chinna Ganjám	..	..	..	..	13·41	..	..	..	..	..	..	..	13·41	12·51
Nellore	Allúru	Iskapalle	11·42	12·90	12·58	12·56	12·58	12·58	..	9·90	13·37	12·37	13·34	13·44	12·45	12·04
	Nellore	Krishnapatnam	12·42	13·06	13·51	12·31	12·65	12·58	12·55	13·92	13·02	12·54	13·54	13·02	12·92	12·67
	Gudur	Do.	12·61	12·84	12·75	..	12·51	12·68	13·13	12·93	12·60	12·91	13·26	12·51	12·79	12·76
		Dugarazpatnam	..	..	..	..	..	..	..	..	..	12·65	..	..	12·68	13·48
	Kanigiri	Pákala	12·21	12·20	13·28	12·47	11·55	12·91	12·00	12·30	12·74	12·66	12·07	11·56	12·27	11·50
	Kandukur	Do.	13·13	13·10	13·64	13·60	13·35	13·16	13·27	13·26	13·10	13·16	13·10	13·13	13·25	13·04
	Podili	Kanuparti	12·11	11·77	11·59	11·63	11·69	11·51	11·31	11·51	11·55	11·53	12·56	12·57	11·77	11·92
		Chinna Ganjám	11·72	..	..	..	11·48	..	..	..	11·17	11·21	12·51	12·11	11·70	11·68
	Darsi	Kanuparti	..	..	..	..	11·80	11·33	11·60	11·72	..	..	12·41	..	11·77	11·74
		Chinna Ganjám	11·25	..	11·33	11·29	12·07	..	..	11·03	11·10	11·25	..	..	11·33	11·84
	Atmakúru	Iskapalle and Krishnapatnam	12·19	11·72	11·72	11·72	12·19	11·25	11·25	11·25	11·25	11·63	11·25	11·18	11·55	12·51
	Kávali	Iskapalle and Pákala	13·41	12·19	12·19	12·19	12·19	12·19	12·19	13·65	13·04	12·15	12·19	14·22	12·65	13·27
	Udayagiri	Pákala and Iskapalle	11·03	11·00	11·78	12·53	..	..	12·06	11·55	11·52	[illegible]	11·88	11·63	11·63	11·86
	Rapur	Krishnapatnam	12·21	11·68	12·08	12·21	12·34	12·54	12·60	12·21	12·21	12·20	12·73	12·83	12·22	11·76
	Venkatagiri	Do.	13·20	13·22	13·33	12·81	12·84	13·16	12·61	13·65	13·93	13·38	..	13·65	13·24	12·86
Cuddapah	Cuddapah	Krishnapatnam	12·08	11·77	..	12·60	12·60	12·60	12·51	12·51	12·51	12·51	12·51	12·60	12·43	11·59
		Goa	9·89	..	..	..	..	..	..	..	..	..	..	..	9·89	9·45
		Madras	..	..	11·55	..	..	..	..	..	..	..	..	..	11·55	11·68
	Madanapalle	Nellore	12·34	11·74	12·87	13·23	12·96	12·32	12·23	12·04	12·25	12·93	12·94	13·21	12·66	12·91

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—cont.

Columns 4–15: Retail 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 (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Cuddapah—*cont.*	Razampeta	Madras and Nellore	11·55	11·96	11·73	11·55	12·09	11·96	12·69	12·64	12·66	13·21	13·03	12·34	12·28	11·71
	Kadiri	Krishnapatnam	11·86	11·90	11·81	12·64	13·13	12·23	..	..	12·25	12·33	12·87	12·43	12·34	12·24
	Vayalpad	Nellore	12·75	12·43	12·94	12·55	12·87	..	..	14·34	12·68	13·31	13·13	13·40	13·14	14·12
	Proddatur	Madras and Iskapalle	11·54	..	11·54	11·64	..	..	11·81	12·07	..	..	..	..	11·70	11·54
		Krishnapatnam	..	..	..	..	12·60	..	..	..	12·15	11·64	11·76	11·73	11·97	..
	Badvel	Iskapalle and Kanuparti	..	..	11·71	..	..	..	..	..	..	..	..	..	11·71	10·73
		Krishnapatnam	..	..	..	..	11·54	11·38	..	..	..	11·70	..	10·65	11·31	..
		Iskapalle	11·21	12·09	..	11·73	11·94	..	10·73	..	10·72	..	..	..	11·41	10·82
		Nellore	12·03	..	..	..	..	..	11·21	11·14	11·21	..	12·25	..	11·56	..
	Siddhavattam	Madras and Nellore	11·77	11·31	11·48	11·64	11·21	11·54	11·70	11·54	12·40	11·98	12·02	11·98	11·71	10·83
	Pulivendla	Madras	..	..	12·78	11·55	11·55	12·25	10·73	11·38	11·81	12·25	12·25	12·25	11·88	10·66
	Jammalamadugu	Krishnapatnam	11·81	11·05	11·99	11·09	11·05	11·21	11·21	..	11·21	..	12·08	10·97	11·36	11·22
		Iskapalle and Madras	..	..	..	..	..	..	..	11·21	..	11·57	..	..	11·39	12·00
	Ráyachóti	Madras and Krishnapatnam	11·86	..	..	..	..	..	..	..	..	..	..	..	11·86	11·64
		Nellore	11·29	11·59	10·31	11·64	11·70	12·10	11·70	12·42	11·70	11·70	11·70	11·72	11·63	12·09
Anantapur	Tadpatri	Madras	11·83	12·10	12·10	12·10	12·10	12·10	12·55	11·81	11·02	13·20	..	..	12·09	11·27
	Hindupur	Nellore and Krishnapatnam	..	..	..	..	..	..	12·21	10·50	11·80	..	..	..	11·50	10·71
		Bombay	11·28	11·28	10·00	10·50	10·50	11·00	10·76	10·76	10·86	10·72	9·88	10·00	10·63	10·66
		Goa	..	..	..	..	..	..	9·45	..	..	..	..	..	9·45	11·50
	Kalyandrug	Nellore	..	..	..	..	..	12·51	..	11·38	12·04	11·87	..	..	11·95	11·50
		Madras	12·58	12·58	12·56	12·58	12·56	..	12·51	..	..	..	..	..	12·56	11·66
		Bombay	9·76	9·76	9·69	9·73	9·44	10·52	11·69	10·19	10·62	10·63	11·64	9·97	10·30	9·87
		Goa	10·04	9·90	10·02	10·02	10·02	10·83	10·86	9·97	10·14	10·07	..	..	10·18	9·85
	Gooty	Madras	11·13	10·38	..	9·44	11·00	11·75	11·00	11·25	10·75	11·37	10·88	10·94	10·89	10·71
		Madras and Nellore	11·06	..	11·57	..	..	..	..	..	..	..	..	..	11·31	11·74
		Bombay	..	..	..	..	10·94	..	..	9·73	..	9·48	..	..	10·05	9·73
	Anantapur	Nellore	..	12·08	11·94	11·94	11·94	11·94	..	11·94	11·94	11·94	11·94	11·95	11·95	11·72
		Goa	10·50	..	..	..	..	..	..	..	..	..	..	..	10·50	..
		Madras and Nellore	11·53	..	..	..	..	..	11·94	..	..	..	..	..	11·73	10·50
	Dharmavaram	Nellore	12·21	..	11·25	11·71	..	10·63	9·34	12·40	12·34	11·81	11·68	11·68	11·50	10·89
	Penukonda	Nellore and Pákala	11·03	..	9·38	..	..	..	..	..	..	..	..	..	10·20	11·39
		Krishnapatnam	..	..	..	10·63	11·25	11·25	11·16	12·17	11·94	11·71	11·44	11·71	11·47	..
		Nellore	..	11·29	..	..	..	..	..	..	..	..	..	..	11·29	10·67
		Bombay	..	..	..	..	10·59	..	..	..	..	..	..	..	10·59	..
	Madakasira	Nellore	..	..	10·24	..	..	..	10·49	11·25	..	9·75	..	10·37	10·42	11·13
		Bombay	9·50	9·75	9·88	10·38	10·11	10·19	8·83	9·88	10·06	11·13	10·37	..	10·00	10·50

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

Retail 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 (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bellary	Hadagalli	Goa and Bombay	10·28	11·56	11·10	11·03	11·21	12·00	12·30	9·37	9·25	11·40	11·55	10·80	10·98	10·29
	Harpanahalli	Kumta	10·24	11·31	13·08	12·67	10·65	..	9·88	10·59	11·06	10·93	11·18	10·86	11·13	9·79
		Goa	..	..	..	..	..	11·70	10·84	9·98	..	10·86	10·86	11·00	10·87	10·30
	Adóni	Madras	12·83	12·25	11·88	12·86	12·00	12·00	12·13	12·00	11·94	11·34	12·43	12·43	12·17	11·78
	Bellary	Goa	..	..	12·60	12·60	..	11·55	10·50	10·73	9·97	12·00	11·50	11·50	11·43	11·12
		Madras	..	..	..	..	10·13	10·50	10·75	10·75	10·75	11·50	11·38	11·38	10·89	10·34
		Bombay	9·22	9·84	11·55	11·55	..	11·28	10·76	11·14	10·38	12·10	11·81	11·86	11·04	10·39
	Hospet	Bombay	11·13	..	10·18	10·63	10·61	10·25	9·76	10·56	10·70	10·69	10·67	10·69	10·53	11·15
		Goa	..	..	..	..	..	..	..	..	10·70	..	..	..	10·70	..
	Rayadrug	Madras	9·90	9·90	9·90	9·90	13·20	10·25	9·50	11·00	10·50	11·00	11·28	11·28	10·63	10·04
		Bombay	10·45	..	9·35	9·41	10·00	11·00	9·00	10·45	10·45	..	10·69	10·69	10·14	9·86
		Goa	11·70	..	..	..	..	..	..	..	..	..	..	..	11·70	9·69
	Kudligi	Madras	10·00	9·99	10·44	..	10·13	..	10·00	..	10·50	9·50	10·50	10·50	10·17	10·24
		Goa and Bombay	..	..	..	9·75	..	..	..	..	9·38	..	..	..	9·56	10·50
	Alúr	Madras	9·35	9·58	9·54	9·82	10·63	11·58	12·00	12·50	12·00	12·12	..	12·12	11·02	10·51
	Markapur	Kanuparti and Pákala	11·24	11·41	..	..	..	..	12·09	12·66	12·27	..	..	12·32	11·99	12·04
		Chinna Ganjám	11·99	..	11·43	11·38	11·55	13·22	..	12·47	12·66	12·37	12·47	..	12·17	11·95
Kurnool	Kurnool	Nellore	..	..	..	..	..	..	..	10·08	11·33	12·02	12·03	11·48	11·38	..
		Madras	12·31	10·00	9·80	10·00	..	..	..	..	..	..	..	..	10·52	10·36
		Bombay	..	..	..	..	10·00	9·06	9·69	10·20	11·79	11·79	11·79	11·64	10·74	10·24
	Nandyal	Nellore	11·80	12·20	11·80	11·70	11·80	11·40	11·40	11·90	11·30	11·30	11·28	11·40	11·60	10·73
		Madras	..	..	11·30	11·75	..	..	..	..	..	..	..	..	11·52	10·81
		Bombay	..	11·50	11·50	..	11·40	..	..	11·50	..	..	..	..	11·47	11·25
	Dhone	Bombay	11·56	11·83	11·83	11·83	11·83	11·53	10·73	10·73	11·80	10·72	10·73	10·72	11·34	10·29
		Iskapalle	..	11·54	..	..	..	..	..	..	..	..	..	..	11·54	11·35
	Cumbum	Pákala	..	..	..	11·73	11·87	..	..	11·55	11·77	12·04	11·92	12·02	11·84	11·65
		Chinna Ganjám	12·91	..	12·51	12·13	12·16	11·99	11·38	11·46	..	..	..	..	12·07	12·17
		Kanuparti	..	12·69	..	..	..	..	..	..	11·90	..	11·78	..	12·12	10·96
	Nandikotkur	Madras	10·06	10·06	10·06	11·16	10·69	..	..	..	..	..	..	..	10·40	10·46
		Bombay	..	..	..	..	..	..	..	..	..	..	..	11·40	11·40	
		Nellore	..	..	..	..	..	10·08	9·85	10·06	9·97	9·97	11·40	..	10·22	..
	Pattikonda	Bombay	11·00	11·14	11·60	11·14	10·86	10·86	..	11·83	12·10	..	12·10	11·55	11·35	10·37
	Koilkuntla	Bombay	10·02	9·67	..	..	..	9·68	10·32	10·73	10·73	..	..	10·62	10·25	9·52
		Iskapalle	..	..	..	9·90	9·90	..	..	..	..	..	..	..	9·90	10·65
		Krishnapatnam	..	..	..	..	9·90	..	..	..	..	..	..	..	9·90	..
		Madras	..	..	..	..	..	..	..	..	..	10·88	10·89	..	10·88	10·50
	Alluguddá	Nellore	9·98	9·98	9·98	9·98	9·93	..	9·85	9·98	..	..	..	..	9·95	11·30

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

Retail 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 (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chingleput	Chingleput	Covelong and Madras	13·41	12·92	13·41	12·48	13·41	13·16	12·92	13·16	13·16	13·08	13·08	13·08	13·10	13·10
	Madurántakam	Cheyur	..	..	..	12·60	..	..	11·81	..	..	..	12·70	..	12·37	12·31
		Chunampet	..	..	..	11·98	..	..	12·05	..	..	..	12·15	..	12·06	12·28
		Cheyur and Chunampet	11·76	11·61	11·72	..	11·85	12·13	..	12·09	11·84	12·21	..	12·03	11·91	12·40
	Tiruvallúr	Covelong	12·62	12·36	..	..	..	..	..	..	..	..	..	..	12·49	13·00
		Kattur	12·45	12·02	..	..	..	..	..	..	..	..	..	..	12·23	13·00
		Vayalur	13·08	12·59	..	..	..	..	..	..	..	..	..	..	12·84	13·15
		Madras and Tada	..	13·56	12·90	12·79	12·62	13·44	13·22	13·57	13·00	13·17	13·09	13·23	13·14	12·90
	Conjeeveram	Madras and Covelong	13·21	13·36	13·43	13·44	12·88	12·64	12·71	12·64	12·61	12·82	12·83	13·05	12·97	13·18
	Ponnéri	Tada	..	..	..	12·50	..	..	13·70	..	..	..	..	..	13·10	13·20
		Tada, Kattur, Vayalur and Madras	14·20	12·45	12·30	..	13·00	13·15	..	13·00	13·00	13·05	13·50	13·50	13·11	13·47
North Arcot.	Kálahasti	Tada	12·00	12·00	12·38	12·45	12·15	10·76	10·76	..	..	..	12·60	13·20	12·07	12·46
	Vellore	Madras	12·38	12·38	12·38	12·89	11·93	12·38	12·38	12·23	12·20	12·00	12·50	12·23	12·32	12·10
	Arni	Do.	..	11·98	..	12·06	12·54	12·50	12·83	11·85	13·89	11·70	13·13	12·38	12·49	12·57
	Ambur	Do.	..	11·25	12·00	12·00	12·15	12·15	12·15	12·23	12·20	12·22	12·15	12·15	12·06	12·28
	Punganúru	Do.	..	12·45	12·60	12·60	12·45	12·60	10·95	12·60	12·60	12·45	12·60	12·60	12·41	12·68
	Palmanér	Madras and Ennore	12·09	11·33	11·33	12·75	11·69	11·83	11·55	11·81	12·94	11·13	11·76	11·69	11·82	11·76
	Poluru	Chunampet, Cheyur and Merkanam	11·70	11·94	13·16	11·95	12·38	12·00	12·66	12·00	12·10	12·15	..	12·19	12·20	11·65
	Gudiyáttam	Madras	11·70	11·93	12·00	11·25	11·00	12·50	12·38	10·20	11·80	12·60	11·25	10·24	11·57	12·08
	Chittoor	Do.	12·90	12·90	12·75	12·90	12·60	12·75	12·60	12·75	12·60	12·75	12·60	12·75	12·74	12·29
	Chendragiri	Krishnapatnam	12·75	12·75	12·90	12·75	12·75	12·45	12·00	12·30	12·10	12·30	12·15	12·15	12·45	12·74
	Puttúr	Madras	13·50	12·94	13·50	12·45	12·60	12·60	12·75	12·75	..	12·00	12·00	12·00	12·64	12·50
	Tiruttani	Do.	12·53	12·60	..	12·15	12·71	..	13·20	12·60	..	12·45	12·60	12·15	12·55	12·26
	Arkónam	Do.	12·83	12·83	12·79	8·66	11·65	12·60	11·69	11·69	..	11·95	12·75	11·69	11·91	12·69
	Wallajah	Do.	..	..	13·05	12·04	13·91	13·50	13·20	13·95	..	..	12·90	12·22	13·08	10·53
	Arcot	Do.	12·00	12·08	13·09	11·84	13·08	12·58	12·62	13·10	12·66	12·57	12·58	12·58	12·56	12·45
	Wandiwash	Cheyur and Merkanam	12·00	12·81	13·41	13·38	13·82	12·34	12·34	13·50	12·41	12·03	11·85	12·15	12·67	12·69
	Kuppam	Madras	11·20	11·14	11·18	11·14	11·14	11·14	11·14	13·25	13·76	12·30	11·14	11·14	11·64	11·34
	Palliput	Do.	..	..	..	10·78	..	..	12·51	11·03	..	12·07	..	..	11·60	11·23
	Kaverippakkam	Do.	11·69	11·83	13·05	..	..	..	..	..	..	..	..	..	12·19	11·61
	Panapakkam	Do.	11·69	11·83	..	..	..	..	..	..	..	..	..	..	11·76	11·61
	Erpedu	Do.	12·00	..	12·30	..	..	..	..	..	..	..	..	..	12·15	..
	Nagari	Do.	..	..	..	10·78	..	..	..	..	..	..	..	..	10·78	..

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APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
			Retail prices of salt in Government seers of 80 tolas per rupee.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
North Arcot—*cont.*	Tirupati	Madras	..	..	..	..	..	12·49	..	..	..	..	..	..	12·49	..
	Sholinghur	Do.	..	..	..	..	..	..	..	..	..	13·20	12·15	..	12·68	12·56
	Chettipaliem	Merkanam	12·86	13·04	12·86	13·04	13·13	13·13	12·60	12·95	12·99	..	..	..	12·94	13·06
	Tindivanam	Do.	12·34	11·86	11·81	12·69	12·60	12·78	13·13	13·30	13·12	12·33	13·07	12·30	12·61	13·33
	Tiruvannámalai	Do.	12·16	11·81	11·81	..	12·43	..	..	12·73	..	..	..	..	12·19	12·78
		Cheyur and Chunampet	..	..	..	..	..	..	12·34	..	12·34	12·33	12·38	12·25	12·33	12·24
South Arcot.	Cuddalore	Cuddalore	..	..	..	..	11·10	..	13·00	13·30	13·30	13·30	13·30	12·90	12·88	12·99
		Madras	..	..	..	..	..	..	..	..	12·07	12·07	12·27	12·08	12·12	12·05
		Merkanam	..	..	13·30	..	12·08	12·60	..	12·08	12·07	12·07	..	12·08	12·32	12·62
	Panruti	Madras	..	12·51	12·25	..	12·84	..	12·60	12·78	12·07	12·16	12·26	12·08	12·39	12·57
		Covelong	..	12·25	11·94	..	12·99	..	..	..	..	..	..	..	12·39	12·42
		Ennore	..	..	11·73	..	..	..	..	..	..	..	..	..	11·73	..
		Merkanam	13·13	13·30	12·73	..	13·21	12·86	12·51	12·08	11·99	11·72	11·81	11·55	12·44	12·87
		Chunampet	..	..	..	..	..	..	11·73	..	..	..	..	..	11·73	..
	Chidambaram	Cuddalore	12·09	12·38	12·48	11·75	13·08	..	..	12·19	12·00	12·18	11·81	10·56	12·04	12·42
		Neidavasal	13·73	12·38	13·69	..	13·38	..	..	..	..	..	..	..	13·29	12·62
		Tranquebar	11·88	12·60	..	..	..	..	..	..	..	..	..	..	12·24	13·06
	Vriddhachalam	Merkanam and Cuddalore	11·46	12·58	11·58	13·16	12·64	12·73	12·57	11·25	11·10	12·26	12·19	11·62	12·09	11·66
	Tyága Durgam	Merkanam	11·82	11·20	10·81	11·24	11·18	11·81	11·35	11·46	11·21	11·33	11·71	11·27	11·36	12·41
	Villupuram	Merkanam and Manambadi	12·53	12·60	12·81	12·60	12·60	12·60	13·39	12·96	12·51	12·95	13·08	12·95	12·80	12·60
	Kallakurchi	Merkanam	..	11·25	11·23	11·25	11·26	11·75	11·41	10·80	..	11·70	..	11·86	11·39	12·15
	Tirukkóyilúr	Do.	11·33	10·80	11·49	11·68	11·73	11·64	11·56	11·35	11·17	11·17	11·43	12·93	11·52	12·15
		Chunampet	..	..	..	..	..	12·12	12·12	..	..	..	..	..	12·12	..
	Gudarpet	Merkanam	12·69	12·69	..	..	12·69	13·13	12·69	..	13·30	..	..	..	12·86	13·09
	Manchakkuppam	Do.	..	11·46	11·44	11·98	12·73	12·60	12·69	..	12·60	12·86	..	..	12·29	12·01
	Porto Novo	Manambadi	13·56	..	13·18	12·24	12·66	12·87	12·51	12·68	13·16	14·09	12·19	..	12·91	12·90
		Cuddalore	12·94	..	..	..	..	..	..	..	..	..	..	..	12·94	13·22
		Merkanam	..	..	..	..	12·19	..	..	..	..	..	..	..	12·19	11·90
	Bhuvanigiri	Cuddalore	..	11·72	..	..	..	13·50	13·50	..	..	..	..	..	12·91	13·17
		Merkanam	13·08	10·56	..	..	12·03	..	..	11·70	..	..	..	..	11·84	11·37
		Manambadi	..	13·71	..	..	..	..	12·08	..	11·54	11·70	..	..	12·26	..
		Neidavasal	14·39	..	..	..	..	11·63	..	..	..	..	..	..	13·01	..
		Covelong	..	..	..	..	12·38	..	..	..	..	..	..	..	12·38	..
		Chunampet	..	..	..	..	..	11·54	11·54	..	..	..	..	..	11·54	..

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
			Retail prices of salt in Government seers of 80 tolas per rupee.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Tanjore	Shiyáli	Neidavasal	13·20	12·50	13·13	13·40	13·40	12·80	12·85	11·24	13·00	..	13·40	13·35	12·93	12·99
	Negapatam	Negapatam	14·14	12·98	13·60	13·33	13·67	13·38	13·45	13·90	14·00	13·57	13·51	13·87	13·62	13·87
		Védáranniyam	..	..	..	..	..	..	..	..	13·71	..	13·41	..	13·56	13·88
	Tiruttaraippúndi	Do.	12·36	11·78	12·60	12·40	..	12·66	12·47	12·78	12·86	12·95	12·95	13·12	12·63	12·43
		Adirámpatnam	..	12·19	12·40	12·69	12·61	12·81	13·09	12·76	13·02	13·39	13·04	13·16	12·84	12·68
		Thambikkanallavankottai	14·04	13·88	13·62	13·77	14·18	13·91	14·18	14·04	14·70	14·08	14·18	..	14·05	13·74
	Pattukkóttai	Adirámpatnam	..	14·01	..	13·83	13·69	13·94	13·88	14·07	13·60	13·50	13·96	13·16	13·77	13·89
		Magilankottai	..	..	13·13	..	14·18	13·65	14·70	..	..	14·28	..	..	13·99	14·18
	Tanjore	Adirámpatnam	11·85	..	..	12·66	..	12·83	..	..	14·24	12·30	12·23	12·40	12·64	12·32
		Negapatam	..	..	..	12·25	..	12·69	..	..	11·86	12·65	12·10	11·96	12·25	12·61
		Védáranniyam	12·08	11·73	..	12·60	12·08	12·08	12·08	12·08	..	12·50	..	..	12·15	12·49
	Kumbakónam	Adirámpatnam	..	..	11·70	..	..	..	..	..	..	..	..	..	11·70	11·92
		Tranquebar	..	..	..	12·08	..	..	..	..	..	..	..	..	12·08	..
		Kudigadu	11·90	11·03	11·81	11·81	..	12·38	..	..	..	..	..	..	11·79	12·04
		Tuticorin	11·99	11·90	..	..	..	..	..	..	..	..	..	..	11·94	12·15
		Negapatam	..	..	12·69	..	..	..	..	..	..	..	..	12·24	12·46	11·84
		Védáranniyam	..	..	12·43	..	..	..	..	..	..	..	..	..	12·43	12·11
		Neidavasal	..	11·03	..	11·69	12·38	..	..	11·56	..	12·07	11·46	12·66	11·83	12·42
	Nannilam	Manambadi	..	..	12·23	..	12·29	12·60	11·90	..	..	..	..	..	12·25	13·11
		Negapatam	12·25	11·81	11·03	..	..	..	..	..	..	..	..	..	11·70	12·63
		Tranquebar	12·33	11·29	..	..	13·13	13·01	12·60	13·47	..	11·11	12·68	13·20	12·54	12·42
	Arantangi	Kattumavadi	12·93	12·16	12·19	11·94	12·19	12·94	12·61	13·14	12·96	12·75	13·21	13·16	12·68	12·71
	Mayavaram	Neidavasal	13·20	..	12·60	12·30	12·21	12·40	13·20	13·18	13·80	12·90	13·10	13·50	12·94	12·71
	Mannárgudi	Thambikkanallavankottai	..	..	..	..	9·77	12·68	..	12·19	..	..	..	..	11·55	13·40
		Adirámpatnam	13·39	12·15	12·81	..	10·95	..	11·70	..	12·51	12·52	13·53	12·41	12·44	12·98
		Kattumavadi	..	12·19	12·73	..	..	..	..	..	..	..	..	..	12·46	12·43
	Tiruvalur	Neidavasal	..	..	..	..	..	..	12·00	12·50	12·40	12·40	..	..	12·32	..
Trichinopoly.	Perambalúr	Tuticorin	11·81	..	11·42	11·15	12·11	11·63	11·67	12·08	12·30	..	11·81	12·16	11·81	11·27
		Neidavasal	..	..	..	..	12·38	..	..	..	10·40	12·96	..	..	11·91	11·93
	Jayankondasólapuram.	Cuddalore and Manambadi	..	..	..	..	..	..	..	..	..	11·53	12·99	11·90	12·14	..
		Negapatam	..	..	12·13	..	..	12·30	12·75	13·01	..	12·80	12·64	12·64	12·61	12·51
	Kulittalai	Tuticorin	..	..	..	..	..	..	..	..	12·64	..	..	..	12·64	11·75
		Cuddalore	13·28	..	..	11·13	..	..	..	..	..	..	..	12·75	12·39	12·35

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Trichinopoly—*cont.*	Mailansanthai (Trichinopoly).	Negapatam	..	..	12·08	..	12·6	..	..	..	..	..	..	..	12·27	11·83
		Tuticorin	11·86	12·23	11·83	12·53	12·0	12·50	12·44	12·24	12·77	12·89	13·13	13·35	12·52	11·81
		Merkanam	..	..	..	..	..	..	..	..	..	11·84	..	..	11·84	..
	Musiri	Negapatam	12·43	12·43	12·22	11·73	11·85	..	11·90	..	10·68	..	..	10·51	11·72	12·06
		Tuticorin	11·72	11·72	11·33	..	11·72	11·72	..	..	12·30	10·95	11·49	10·87	11·54	11·68
	Lalapettai	Cuddalore	..	..	..	..	..	..	..	..	..	..	..	12·75	12·75	..
	Turaiyur	Madras	..	..	..	..	..	..	12·00	..	..	..	..	..	12·00	..
Madura	Mudukulattúr	Mutturagunádapatnam	11·68	11·90	11·77	11·90	11·66	11·20	10·91	10·40	10·56	11·30	11·99	12·03	11·44	11·66
	Ramnad	Morekolam	12·47	12·43	12·49	11·94	11·78	12·34	11·94	10·96	10·73	11·83	12·54	11·75	11·93	12·29
		Manakkudi	..	..	..	..	..	12·08	..	..	..	..	..	..	12·08	..
	Pámban	Morekolam	..	..	..	..	..	10·88	..	..	..	..	..	..	10·88	10·67
		Vattanam	..	..	..	..	..	11·03	..	..	..	..	..	..	11·03	..
		Tuticorin	11·61	11·48	11·55	11·20	..	11·03	..	11·12	11·17	11·02	11·25	11·14	11·26	10·80
	Dindigul	Tuticorin and Kayalpatnam	12·38	12·43	11·48	..	11·2[illegible]	11·59	13·20	12·10	12·07	12·73	11·64	12·47	12·12	12·35
		Arumuganeri	..	..	..	11·18	..	..	..	..	12·03	12·55	12·25	..	12·00	..
	Madura	Arasadi	..	..	..	..	..	..	..	..	..	12·57	12·52	..	12·55	12·62
		Tuticorin	13·26	12·98	13·08	12·33	12·66	12·78	12·70	12·70	12·57	12·03	12·84	12·56	12·71	12·45
		Kayalpatnam	..	..	..	..	..	..	12·94	..	..	..	..	..	12·94	..
		Arumuganeri	..	..	..	12·56	..	..	..	12·70	..	..	..	..	12·63	12·20
	Paramagudi	Mutturagunádapatnam	10·75	11·24	11·15	11·52	10·97	11·29	11·13	..	..	11·37	..	11·45	11·21	11·37
		Morekolam	..	..	..	..	10·77	..	..	8·84	11·21	11·11	11·69	..	10·72	11·76
	Mánámadurai	Morekolam and Vattanam	12·26	11·00	10·98	11·24	11·67	10·91	11·19	10·97	10·17	..	10·99	12·19	11·23	11·10
		Arumuganeri	12·55	..	..	..	..	..	..	..	..	..	..	..	12·55	12·15
		Vattanam and Kayalpatnam	..	..	..	..	..	..	..	..	..	11·58	..	..	11·58	..
	Mélúr	Tuticorin	11·94	..	..	11·29	11·55	11·78	11·59	11·94	11·55	12·39	12·10	11·36	11·80	12·20
	Sivaganga	Vattanam	12·44	12·73	12·34	..	10·93	11·55	11·96	10·84	12·15	14·03	11·74	11·89	12·05	11·79
		Manakkudi	..	..	..	..	10·86	..	..	..	..	..	..	..	10·86	..
	Tiruppattúr	Vattanam and Tuticorin	12·37	11·67	12·36	12·41	11·83	11·04	..	11·71	11·92	12·19	11·39	11·20	11·83	12·27
	Vedasandur	Tuticorin	12·60	12·60	12·60	11·70	11·55	11·96	..	12·29	12·02	11·34	11·14	..	11·98	12·51
	Nilakkóttai	Tuticorin	12·56	12·69	12·60	..	12·60	12·60	12·21	..	12·76	11·72	12·69	12·78	12·52	12·71
		Arumuganeri	..	..	..	11·09	..	..	..	..	..	..	..	..	11·09	..
	Palni	Tuticorin	12·25	12·25	9·75	11·79	11·24	12·95	12·27	11·64	..	12·25	..	11·90	11·83	12·17
		Arumuganeri	..	..	11·20	..	..	..	12·21	..	..	11·41	11·90	..	11·68	..
	Tirumangalam	Do	..	..	..	..	..	..	..	..	..	..	12·09	12·66	12·38	12·32
		Tuticorin	..	12·66	12·47	12·94	11·98	12·08	12·47	12·08	12·35	12·18	12·66	12·47	12·39	12·66
	Tiruchuli	Mutturagunadapatnam	..	..	..	12·60	12·82	12·47	10·64	11·19	..	12·36	12·57	12·20	12·11	12·46
		Arumuganeri and Tuticorin	..	12·29	12·12	11·29	11·87	11·64	11·34	11·00	..	..	..	..	11·65	..
	Sólavandán	Tuticorin	12·83	..	..	..	..	..	..	..	..	..	..	..	12·83	12·78

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APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Average (1898–99).	Average (1897–98).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Madura—*cont.*	Periyakulam	Tuticorin	..	11·63	11·33	11·68	11·81	12·08	11·42	11·90	11·96	12·07	11·86	12·81	11·87	12·04
		Arumuganeri	..	..	..	..	..	..	..	11·81	..	..	..	..	11·81	..
	Shokottai	Theethandathanam and Vattanam	12·25	11·29	..	..	..	..	12·26	12·25	11·37	12·03	12·25	..	11·96	..
	Kottampatti	Tuticorin	..	..	12·25	12·25	12·16	12·25	12·24	12·12	12·23	12·22	12·21	12·22	12·22	..
Tinnevelly.	Padurayal	Vattanam and Theethandathanam	..	..	12·25	12·25	12·25	12·25	..	..	..	..	..	..	12·25	..
	Tenkási	Káyalpatnam	12·63	11·70	11·60	12·04	12·00	12·04	..	12·80	12·75	12·50	12·49	12·57	12·28	12·39
	Virudupatti	Arumuganeri	..	..	11·63	12·17	12·20	12·20	..	..	..	..	..	..	12·05	12·65
		Tuticorin	12·43	11·94	11·48	12·30	..	12·30	..	..	11·70	11·60	11·73	12·00	11·94	12·40
	Sankaranayinárkóyil.	Arumuganeri	12·21	12·10	12·33	13·17	12·28	..	12·99	13·38	12·73	12·12	12·71	12·76	12·62	12·27
		Káyalpatnam	..	..	..	..	..	11·96	..	..	..	..	..	..	11·96	13·20
		Tuticorin	..	..	..	..	12·10	..	..	..	..	..	..	..	12·10	12·51
	Tinnevelly	Arumuganeri	13·28	..	..	..	..	..	..	..	..	..	..	..	13·28	13·06
		Káyalpatnam	13·04	13·26	12·66	13·32	13·17	13·40	13·62	13·45	13·52	13·46	13·51	13·32	13·33	13·02
	Tuticorin	Levingepuram	13·61	13·61	..	12·67	13·61	..	..	..	..	..	..	..	13·38	13·39
		Sevandakulam	13·43	..	..	..	..	..	13·51	13·75	14·08	13·61	13·21	13·39	13·57	13·41
		Tuticorin	14·77	13·50	13·18	13·51	13·64	13·77	13·82	13·40	..	13·30	14·34	14·24	13·76	13·23
		Kayalpatnam	13·61	..	..	..	..	..	..	..	..	..	..	..	13·61	14·02
		Arasadi	..	..	..	..	..	12·70	..	..	..	13·81	..	..	13·26	..
	Ottappidáram	Arumuganeri	..	..	12·94	12·17	13·25	12·58	..	..	..	..	12·91	13·30	12·86	13·01
		Káyalpatnam	..	..	..	..	..	12·00	..	..	..	..	..	..	12·00	..
		Tuticorin	12·80	14·00	..	12·80	11·41	..	12·95	12·50	13·30	13·14	13·10	13·41	12·94	12·94
	Viláttikulam	Do.	11·55	11·28	12·13	12·18	..	12·98	11·96	12·79	..	12·69	12·94	12·70	12·32	12·45
	Ambásamudram	Káyalpatnam	13·10	13·41	12·07	13·18	10·31	12·55	13·62	12·99	12·87	12·98	12·95	12·91	12·75	12·45
	Srívilliputtúr	Tuticorin	..	12·65	12·79	..	12·59	12·38	12·53	12·47	12·80	12·12	12·50	12·46	12·53	12·83
		Arumuganeri and Kayalpatnam	12·38	12·10	11·41	11·50	11·00	11·70	11·00	11·00	..	10·72	..	..	11·42	12·37
	Palamcottah	Káyalpatnam	..	..	..	..	..	..	..	13·49	..	13·74	..	..	13·62	13·16
		Arumuganeri	..	13·19	12·96	12·92	12·91	12·96	13·25	13·60	13·54	13·76	13·15	13·01	13·20	13·12
	Sáttúr	Tuticorin	..	12·38	..	..	12·38	12·25	12·63	12·50	11·83	11·79	12·09	12·85	12·30	12·48
		Tuticorin and Káyalpatnam	12·50	12·40	12·40	12·40	12·40	..	..	..	..	..	..	..	12·44	12·70
		Arumuganeri	..	..	..	..	..	11·55	11·74	12·20	..	..	11·28	..	11·69	12·65
Coimbatore.	Coimbatore	Bombay	10·08	9·95	9·56	10·76	..	..	10·33	10·62	10·23	10·99	10·64	12·19	10·54	10·82
	Tiruppúr	Madras	11·14	..	10·73	11·70	11·63	11·73	..	13·49	12·12	10·93	10·89	..	11·59	11·28
		Bombay	..	10·78	..	..	..	..	..	11·48	12·19	11·13	11·38	11·05	11·33	11·06
	Karúr	Tuticorin	13·00	..	12·51	13·14	13·30	11·88	10·73	11·41	11·66	..	12·60	12·35	12·26	12·18
		Negapatam	13·30	13·14	..	..	13·00	12·60	12·60	..	..	11·66	..	..	12·71	12·47
	Palladam	Bombay	..	..	..	..	..	..	10·80	10·88	10·80	10·80	10·80	10·80	10·81	10·74
		Madras	11·34	11·68	11·74	11·48	11·85	11·93	..	..	..	..	..	..	11·67	11·28

APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1898–99).	Average (1897–98).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Coimbatore—*cont.*	Pollachi	Bombay	10·20	..	10·90	10·50	11·32	..	10·53	11·25	10·80	11·13	9·98	10·63	10·72	10·50
		Madras	10·70	10·43	..	..	..	..	10·85	..	..	11·25	..	..	10·81	10·36
	Udamalpet ..	Bombay	12·00	11·50	10·83	..	..	..	11·64	11·00	11·67	..	10·79	10·78	11·28	10·85
		Madras	11·50	11·00	11·13	11·34	11·79	..	11·41	10·50	..	11·50	11·37	11·28	11·28	11·11
	Kollegal	Bombay	10·15	9·85	10·50	9·75	10·13	9·00	7·50	9·75	10·07	10·56	10·38	..	9·78	10·66
		Madras	..	..	..	..	..	..	..	..	..	..	..	11·78	11·78	..
	Dhárápuram ..	Tuticorin	12·00	12·00	12·00	..	12·00	12·00	12·00	11·90	11·34	..	..	11·70	11·88	12·00
		Cuddalore	..	..	..	..	..	..	..	12·23	..	11·40	..	..	11·81	..
		Bombay	..	..	..	..	..	..	..	9·26	..	11·67	12·00	11·95	11·22	12·16
	Erode	Do.	11·85	..	..	..	..	..	..	..	..	..	..	..	11·85	11·72
		Madras	12·00	11·96	12·04	12·00	12·00	11·97	12·03	12·15	12·00	12·07	12·11	11·89	12·02	11·97
	Bhavani	Do.	11·41	11·98	11·40	11·55	11·48	11·48	12·10	11·52	11·40	11·17	11·41	11·86	11·56	11·83
		Bombay	..	10·68	..	..	..	..	..	..	..	..	..	..	10·68	10·79
	Gopichettipaliem ..	Madras	11·31	..	11·32	12·51	12·11	12·19	12·78	11·48	11·74	12·18	12·03	12·19	11·99	11·48
	Kangayam	Do.	..	..	11·14	11·14	11·14	..	10·86	11·14	..	..	12·25	10·67	11·19	..
	Mulanoor	Do.	..	..	..	..	..	..	..	..	10·60	10·67	10·60	..	10·62	..
The Nilgiris.	Ootacamund	Bombay	10·32	9·72	10·10	10·40	10·08	..	10·40	8·87	8·49	9·07	9·83	9·75	9·76	9·39
	Coonoor	Do.	10·24	10·27	10·08	10·40	10·40	..	10·56	8·80	8·59	..	8·94	9·90	9·82	9·35
		Madras	..	..	..	..	..	..	..	9·14	..	..	..	..	9·14	9·00
Salem	Hosúr	Bombay	10·86	9·85	10·45	10·31	10·31	9·84	9·38	..	9·38	9·54	..	9·84	9·97	10·51
		Madras	..	..	..	..	..	11·42	10·21	11·00	10·45	10·72	..	10·75	10·76	10·63
	Krishnagiri ..	Do.	10·73	9·73	7·43	11·55	11·55	12·38	11·97	11·59	11·17	10·00	10·00	11·96	10·84	11·11
		Bombay	..	..	9·90	10·04	10·45	13·06	..	..	10·34	..	..	..	10·76	9·91
	Tiruppattúr ..	Madras	12·50	..	12·66	12·68	11·78	11·33	..	11·25	11·58	11·62	11·25	12·19	11·88	12·01
		Vattanam and Tuticorin ..	..	..	..	..	..	..	10·20	..	..	..	..	..	10·20	..
	Sevvápét	Bombay	12·19	12·69	10·80	10·58	11·48	10·90	10·50	10·64	10·08	11·25	11·25	11·25	11·13	10·13
		Madras	..	..	..	11·81	..	..	..	..	..	..	..	..	11·81	10·90
	Atur	Do.	10·13	..	..	10·13	..	..	..	..	..	..	..	..	10·13	..
		Bombay	..	10·80	9·49	..	9·45	9·00	10·45	10·45	10·50	..	9·75	10·16	10·00	10·57
	Tiruchengódu ..	Madras	11·70	11·70	11·55	11·55	11·55	10·88	12·19	11·40	..	8·31	11·25	..	11·20	11·85
		Bombay	9·75	9·75	..	..	..	..	..	..	..	..	..	10·94	10·15	10·70
	Námakkal ..	Tuticorin	..	..	..	12·00	..	..	..	..	..	..	..	..	12·00	11·26
		Bombay	12·00	11·70	11·33	..	..	..	..	..	..	..	10·48	10·97	11·29	10·82
		Negapatam	..	..	..	..	13·24	..	..	..	..	..	..	..	13·24	11·25
		Madras	12·19	..	11·80	11·7[illegible]	12·84	11·25	12·15	..	..	..	12·66	..	12·08	11·55

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APPENDIX F—*cont.*

Statement showing the Retail Prices of Salt in certain selected centres of trade in the several districts of the Madras Presidency in the year 1898–99—*cont.*

District.	Centre of trade at which the market price was ascertained.	Source of supply.	Retail prices of salt in Government seers of 80 tolas per rupee.												Average (1898–99).	Average (1897–98).
			April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Salem—*cont.*	Dharmapuri ..	Madras	12·60	..	11·60	11·42	10·56	11·55	11·68	10·88	11·50	11·55	11·55	11·96	11·53	11·75
	Uttangarai ..	Do.	..	..	..	11·64	12·00	..	..	..	11·50	..	..	..	11·71	9·20
		Merkanam	9·00	..	11·14	10·85	..	10·62	..	..	..	11·55	11·38	10·20	10·67	10·64
South Canara.	Gangoli	Bombay	12·64	10·29	9·23	9·64	9·36	10·42	10·87	11·61	12·78	12·90	11·64	11·90	11·10	12·11
		Sankotta	11·81	9·90	..	..	..	..	..	..	..	..	13·50	13·50	12·18	12·13
		Sereda	..	9·83	9·08	..	..	..	..	..	..	..	..	..	9·45	12·26
	Mangalore	Bombay	11·40	11·70	13·16	12·15	12·00	12·98	11·63	..	12·96	13·08	13·18	12·81	12·46	11·85
		Do.	11·45	10·63	9·69	9·53	9·72	9·98	..	10·19	11·24	12·01	12·58	12·18	10·84	11·57
	Udipi	Sankotta	..	..	..	..	..	..	..	10·35	11·84	..	12·76	..	11·65	10·98
		Sereda	..	9·90	..	..	..	..	..	..	..	..	..	..	9·90	11·54
	Coondapoor ..	Bombay	12·19	10·63	8·57	9·17	9·41	10·61	10·53	12·28	11·69	11·87	12·04	12·62	10·97	11·73
	Kasaragod ..	Do.	12·03	..	10·65	10·65	11·00	10·59	10·72	11·00	11·70	12·02	12·03	12·03	11·31	11·36
	Puttur	Do.	11·10	12·35	11·40	10·59	10·92	10·86	10·83	11·38	11·90	12·43	12·25	12·79	11·57	11·95
Malabar	Wynaad	Do.	..	9·88	..	..	..	..	..	..	..	..	..	..	9·88	10·26
	Tellicherry ..	Do.	10·20	..	10·94	11·16	10·51	..	10·80	..	..	..	10·85	..	10·74	11·65
	Calicut	Do.	12·09	12·23	11·75	12·01	11·98	..	12·04	11·46	11·90	10·50	12·08	13·19	11·93	11·87
	Palghat	Do.	11·11	11·23	11·20	11·74	12·94	12·04	12·45	10·06	12·47	11·99	11·32	10·49	11·66	11·28
	Ponnáni	Do.	12·19	12·27	12·27	12·09	12·27	11·94	..	12·42	12·41	12·34	12·50	11·09	12·16	12·24
	Cannanore ..	Do.	12·56	..	11·87	11·56	..	11·16	11·38	11·98	12·10	12·29	12·31	12·38	11·96	11·95
	Badagara ..	Do.	12·72	12·71	12·66	12·51	12·51	12·57	9·38	..	12·53	12·53	12·44	12·05	12·24	12·45
	Manantoddy ..	Do.	10·27	9·88	..	..	8·70	..	9·00	9·78	..	11·94	11·81	..	10·20	11·32
	Cochin	Do.	9·01	8·89	9·00	8·83	..	9·13	..	10·36	9·41	9·59	9·34	9·11	9·27	9·79
	Walavanad ..	Do.	..	..	..	..	..	..	10·65	10·93	10·86	..	..	12·50	11·23	12·00
	Vayittiri	Do.	9·56	..	..	..	8·90	8·34	9·10	10·14	10·62	9·98	9·69	9·90	9·58	10·55
	Perinthalamanna ..	Do.	9·53	10·93	11·00	10·93	10·62	10·71	..	10·18	..	10·86	..	11·25	10·67	11·60
	Manjéri	Do.	11·42	11·25	11·25	11·25	11·25	11·25	..	11·38	11·25	11·25	11·31	11·25	11·28	11·31
	Kulpeta	Do.	10·96	..	..	..	8·70	8·53	8·53	9·88	9·77	9·88	..	..	9·46	10·24
	Gúdalúr	Do.	..	..	..	..	..	..	8·44	..	..	..	..	8·87	8·65	..
	Meppadi	Do.	11·07	..	..	..	8·34	8·44	9·00	9·69	..	..	..	..	9·31	..
	Batteri	Do.	..	9·35	..	..	8·25	7·79	8·34	9·28	..	..	..	..	8·60	..

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99.

Factory or Depot.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from licensees.	From other Sub-Divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Remnant heaps restored.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							East Coast.									
							Chicacole Sub-division.									
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám (including extension)	775,769	..	775,769	402,614	..	6	(a) 96	402,716	..	..	..	..	402,716	1,178,485	..	1,178,485
Surla	127,683	379,904	507,587	..	..	..	..	..	160,732	..	..	160,732	160,732	127,683	540,636	668,319
Naupada	119,930	6,100	126,030	..	..	..	..	..	683,592	..	(b) 9,946	693,538	693,538	119,330	699,638	819,568
Calingapatam	347,258	378	347,636	94,786	..	..	..	94,786	..	..	..	..	94,786	(c) 442,284	(d) 138	442,422
Kuppili	97	31,316	31,413	..	..	..	(e) 216	216	49,766	1,200	..	50,966	51,182	313	82,282	82,595
Konada	..	37,575	37,575	..	..	..	..	..	34,312	..	..	34,312	34,312	..	71,887	71,887
Bimlipatam	107	13,368	13,475	..	..	..	(f) 3,012	3,012	88,028	..	(g) 36	88,064	91,076	3,119	101,432	104,551
Karasa	183,145	264,652	447,797	..	..	..	..	..	(m) 238,297	29,899	(h) 13,450	281,646	281,646	183,145	546,298	729,443
Balacheruvu	130,469	..	130,469	18,690	..	..	..	18,690	..	..	..	..	18,690	149,159	..	149,159
Polavaram	61,006	..	61,006	..	..	..	..	..	..	..	..	..	..	61,006	..	61,006
Total ..	1,745,464	733,293	2,478,757	516,090	..	6	3,324	519,420	1,254,727	31,099	23,432	1,309,258	1,828,678	2,265,124	2,042,311	4,307,435
							Cocanada Sub-division.									
Penugudurru	325,705	252,249	577,954	..	..	..	(i) 25	25	301,632	13,949	(i) 133	315,714	315,739	325,739	567,963	893,693
Jaganaikpur	..	41,421	41,421	..	..	..	..	..	(p) 63,641	3,379	(i) 16	67,036	67,036	..	108,457	108,457
Mogalturru	5,524	19,012	24,536	..	..	..	..	..	105,559	..	..	105,559	105,559	5,524	124,571	130,095
Total ..	331,229	312,682	643,911	..	..	..	25	25	470,832	17,328	149	488,309	488,334	331,254	800,991	1,132,245
							Masulipatam Sub-division.									
Pandraka	26,594	..	26,594	..	..	4	(k) 4,192	4,196	..	..	..	..	4,196	30,790	..	30,790
Manginapudi	16	349,727	349,743	..	..	..	(l) 332	332	19,179	..	(g) 5	19,184	19,516	348	368,911	369,259
Nizampatam	705	120,590	121,295	..	..	..	..	..	40,682	2,215	..	42,897	42,897	(n) 1,793	(o) 162,399	164,192
Total ..	27,315	470,317	497,632	..	..	4	4,524	4,528	59,861	2,215	5	62,081	66,609	32,931	531,310	564,241

(a) Undelivered salt, the duty (and cess or cost price as the case may be) on which was refunded.
(b) Includes 4 maunds gain by weighment and 9,942 maunds (6,850 maunds of crushed Liverpool salt and 3,092 maunds of large grained soda treated salt) received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(c) Includes } 240 maunds of salt purchased from the Excise licensees and transferred to the monopoly
(d) Excludes } stock.
(e) Quantity received from Calingapatam for fish-curing purposes.
(f) Quantity received from Karasa for fish-curing purposes.
(g) Gain by weighment.
(h) Includes 4 maunds gain by weighment, 89 maunds received from the Madras Depot for treatment and 13,357 maunds (11,971 maunds of crushed Liverpool salt and 1,386 maunds of large grained soda treated salt) received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(i) Adjustment made to rectify a certain error in stock.
(j) Includes 2 maunds gain by weighment and 14 maunds undelivered salt, the duty and cess on which was refunded.
(k) Swamp or spontaneous salt.
(l) Includes 172 maunds received from Pandraka and 160 maunds from Nizampatam for fish-curing purposes.
(m) Includes 19,945 maunds (9,871 maunds crushed Liverpool salt *plus* 10,074 maunds large grained soda treated salt).
(n) Includes } 1,088 maunds purchased from the excise licensees for fish-curing purposes.
(o) Excludes }
(p) Of this quantity, 4,089 and 9,206 maunds are, respectively, the large grained soda treated and crushed Liverpool salt.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Factory or Depot.	Expended during the year.													Balance in hand including the wastages to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
							East Coast.									
							Chicacole Sub-division.									
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám (including extension)	530,401	1,531	..	..	..	35,072	567,054	..	..	..	..	..	567,054	611,431	..	611,431
Surla	19,863	1,730	..	..	..	3,792	25,385	91,722	..	..	5,400	97,122	122,507	102,298	443,514	545,812
Naupada	4,278	2,050	..	..	..	551	6,829	199,099	..	(a) 13,490	3,603	216,192	223,021	113,101	483,446	596,547
Calingapatam	187,954	1,186	..	..	(b) 216	12,236	201,592	..	..	..	17	17	201,609	240,692	121	240,813
Kuppili	..	193	..	..	..	..	193	67,872	..	(c) 1,200	4,006	73,078	73,271	120	9,204	9,324
Konada	..	..	..	..	..	..	..	61,132	..	..	3,676	64,808	64,808	..	7,079	7,079
Bimlipatam	..	2,804	..	..	..	..	2,804	83,160	..	..	3,502	86,662	89,466	315	14,770	15,085
Karasa	11,623	358	..	..	(d) 3,012	504	15,502	231,331	(g) 204	(e) 48,338	14,955	294,828	[illegible]	167,648	251,470	419,118
Balacheruva	53,094	744	..	..	..	3,751	57,589	..	..	..	..	..	57,589	91,570	..	91,570
Polavaram	30,018	454	..	..	..	2,334	32,806	..	..	..	..	..	32,806	28,200	..	28,200
Total ..	837,236	11,050	..	..	3,228	58,240	909,754	734,316	204	63,028	35,159	832,707	1,742,461	1,355,370	1,209,604	2,564,974
							Cocanada Sub-division.									
Penugudurru	32,444	4,190	720	..	(f) 12	1,183	38,549	263,511	(k) 2,000	(c) 13,549	15,709	295,169	333,718	287,181	272,794	559,975
Jaganaikpur	..	..	..	..	..	..	..	36,796	(k) 63,874	(c) 3,379	3,540	107,589	107,589	..	868	868
Mogalturru	..	313	..	..	(h) 3,366	231	3,910	98,985	..	(i) 641	3,557	103,183	107,093	1,614	21,388	23,002
Total ..	32,444	4,503	720	..	3,378	1,414	42,459	399,292	65,874	17,969	22,806	505,941	548,400	288,795	295,050	583,845
							Masulipatam Sub-division.									
Pandraka	21,736	..	..	..	(j) 172	6,392	28,300	..	..	..	..	..	28,300	2,490	..	2,490
Manginapudi	..	195	..	..	..	..	195	104,101	..	..	14,995	119,096	119,291	153	249,815	249,968
Nizampatam	..	1,366	..	..	(j) 160	37	1,563	78,816	..	(c) 2,215	7,628	88,659	90,222	230	73,740	73,970
Total ..	21,736	1,561	..	..	332	6,429	30,058	182,917	..	2,215	22,623	207,755	237,813	2,873	323,555	326,428

(a) Quantity issued from heaps for treatment in the Oriental Salt Company's salt-cleaning machinery.
(b) Quantity sent to Kuppili for fish-curing purposes.
(c) Remnant heaps restored.
(d) Quantity sent to Bimlipatam for fish-curing purposes.
(e) Includes 29,899 maunds restored remnants and 18,439 maunds (which includes the 89 maunds received from the Madras Depot) issued from heaps to the Oriental Salt Company for treatment.
(f) Quantity lost on its way to the fish-curing yard, the value of which has been recovered.
(g) Two hundred maunds to Calcutta and 4 maunds to Penang.
(h) Old salt destroyed to avoid expenditure on account of re-covering—*vide* G.O., Mis. No. 1862, dated 28th April 1898.
(i) Includes 229 maunds destroyed under section 29 of the Salt Act and 412 maunds destroyed under the five years' rule.
(j) Quantity sent to Manginapudi for fish-curing purposes.
(k) To Calcutta.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Factory or Depot.	Stock at the beginning of the year including the wastages to be written off. Government.	Excise.	Total.	Received during the year. Government. Received from licensees.	From other Sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Excise. Received from licensees.	Remnant heaps restored.	Miscellaneous.	Total.	Grand total, Government and Excise.	Total in hand and received. Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast—*cont.* *Nellore Sub-division.*																
Chinna Ganjám	77,780	..	77,780	349,480	..	10	..	349,490	..	..	..	..	349,490	427,270	..	427,270
Kanuparti	261,921	37,215	299,136	..	..	..	(a) 5	5	..	..	..	..	5	261,926	37,215	299,141
Pakala	37	290,739	290,776	..	..	..	(b) 218	218	173,095	16,530	..	189,625	189,843	(c) 1,109	(d) 479,510	480,619
Iskapalle	33	121,311	121,344	..	..	..	..	..	61,838	1,745	..	63,583	63,583	(e) 631	(f) 184,296	184,927
Krishnapatnam	..	199,845	199,845	..	..	..	..	..	201,214	18,709	(g) 8	219,931	219,931	..	419,776	419,776
Do. extension No. I.	288,302	71,500	359,802	75,006	..	..	(h) 5,684	80,690	74,986	5,602	..	80,588	161,278	368,992	152,088	521,080
Do. extension No. II.	44,054	173,430	217,484	..	..	..	..	..	58,286	8,191	(g) 6	66,483	66,483	44,054	239,913	283,967
Dugarazpatnam	4,065	..	4,065	42,966	(i) 1,700	..	(h) 285	44,951	..	..	..	..	44,951	49,016	..	49,016
Total	676,192	894,040	1,570,232	467,452	1,700	10	6,192	475,354	569,419	50,777	14	620,210	1,095,564	1,162,998	1,512,798	2,665,796
Chingleput Sub-division.																
Tada	85	147,530	147,615	..	..	..	..	..	92,061	18,666	(j) 74	110,801	110,801	(k) 3,065	(l) 255,351	258,416
Kattur	4,149	55,552	59,701	..	..	..	..	..	..	..	..	..	..	(m) 4,416	(n) 55,357	59,773
Vayalur	267	16,045	16,312	..	..	..	..	..	..	..	..	..	..	267	16,045	16,312
Pulidiwak	..	18,935	18,935	..	..	..	..	..	..	..	..	..	..	..	(o) 18,923	18,923
Attiput	..	6,838	6,838	..	..	..	..	..	..	..	..	..	..	..	6,838	6,838
Vallur	19,759	13,529	33,288	..	..	..	..	..	..	..	..	..	..	19,759	(p) 13,469	33,228
Madras Depot	2,862,047	..	2,862,047	..	..	67	(j) 5	72	..	..	..	..	72	2,862,119	..	2,862,119
Vadasamanjeri	2,627	74,945	77,572	..	..	..	..	..	53,490	1,348	..	54,838	54,838	(q) 7,427	(r) 124,983	132,410
Covelong	26,590	629,316	655,906	..	..	..	..	..	..	..	..	..	..	(s) 71,556	(t) 584,350	655,906
Cheyur	..	277,370	277,370	..	..	..	..	..	..	..	(g) 87	87	87	..	277,457	277,457
Chunampet	59	145,833	145,892	..	..	..	(u) 308	308	165,705	..	..	165,705	166,013	367	311,538	311,905
Merkanam (including Karambalam extension).	158,487	326,062	484,549	..	..	7	..	7	265,070	..	(g) 70	265,140	265,147	158,494	591,202	749,696
Kandadu	106	..	106	..	..	..	..	..	..	..	..	..	..	106	..	106
Total	3,074,176	1,711,955	4,786,131	..	..	74	313	387	576,326	20,014	231	596,571	596,958	3,127,576	2,265,513	5,383,089

(a) Confiscated salt.
(b) Quantity received from Kanuparti for fish-curing purposes.
(c) Includes } (d) Excludes } 854 maunds purchased from the Excise licensees for fish-curing purposes.
(e) Includes } (f) Excludes } 598 maunds do. do.
(g) Gain by weighment.
(h) Adjustments made to rectify certain errors in stock.
(i) Quantity received from Tada for fish-curing purposes.
(j) Undelivered salt the duty (and cess or cost price as the case may be) on which was refunded.
(k) Includes } (l) Excludes } 2,980 maunds purchased from the Excise licensees for fish-curing purposes.
(m) Includes 267 maunds purchased from the Excise licensees of Kattur, Pulidiwak and Vallur for fish-curing purposes.
(n) Excludes 195 maunds purchased by Government for fish-curing purposes.
(o) Excludes 12 maunds do. do.
(p) Excludes 60 maunds do. do.
(q) Includes } (r) Excludes } 4,800 maunds of old Salt purchased from the Excise licensees in 1895 and transferred to monopoly stock during the year.
(s) Includes } (t) Excludes } 44,966 maunds do. do.
(u) Quantity received from Karambalam for fish-curing purposes.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Factory or Depot.	Expended during the year. Government. Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other Sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Excise. Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Balance in hand including the wastages to be written off. Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
East Coast—*cont.* *Nellore Sub-division.*																
Chinna Ganjám	359,885	..	..	..	..	16,166	376,051	..	..	..	..	..	376,051	51,219	..	51,219
Kanuparti	98,147	..	..	..	(a) 221	4,811	103,179	19,148	..	(b) 7,700	3,870	30,718	133,897	158,747	6,497	165,244
Pakala	..	483	..	..	..	..	483	160,878	..	(c) 16,536	12,712	190,126	190,609	626	289,384	290,010
Iskapalle	..	581	..	..	..	..	581	60,877	..	(d) 2,081	4,336	67,294	67,875	50	117,002	117,052
Krishnapatnam	..	..	..	..	..	..	..	175,251	..	(e) 18,709	15,932	209,892	209,892	..	209,884	209,884
Do. extension No. I.	64,508	442	..	..	(f) 84	12,854	77,888	40,420	..	(e) 5,602	3,017	49,039	126,927	291,104	103,049	394,153
Do. extension No. II.	..	..	..	..	(f) 5,654	..	5,654	49,016	..	(e) 8,191	7,602	64,809	70,463	38,400	175,104	213,504
Dugarazpatnam	14,998	2,578	..	..	(f) 31	1,386	18,993	..	..	..	..	..	18,993	30,023	..	30,023
Total	537,538	4,084	..	..	5,990	35,217	582,829	505,590	..	58,819	47,469	611,878	1,194,707	570,169	900,920	1,471,089
Chingleput Sub-division.																
Tada	..	1,271	..	1,700	..	..	2,971	64,446	..	(g) 18,696	7,702	90,844	93,815	94	164,507	164,601
Kattur	..	3,146	..	..	..	1,032	4,178	21,558	..	(h) 3,309	12,028	36,895	41,073	238	18,462	18,700
Vayalur	..	..	..	..	..	267	267	..	..	..	16,045	16,045	16,312	..	..	..
Pulidiwak	..	..	..	..	..	..	..	6,903	..	(i) 3,804	8,216	18,923	18,923	..	..	..
Attiput	..	..	..	..	..	..	..	..	..	..	6,838	6,838	6,838	..	..	..
Vallur	18,966	..	..	..	..	793	19,759	4,056	..	(i) 1,588	7,825	13,469	33,228	..	..	..
Madras Depot	955,633	..	..	..	(n) 15,096	83,303	1,054,032	..	..	..	..	..	1,054,032	1,808,087	..	1,808,087
Vadasamanjeri	..	..	..	..	..	..	..	64,225	..	(i & j) 12,616	7,816	84,657	84,657	7,427	40,326	47,753
Covelong	2,260	..	..	..	..	..	2,260	174,815	..	(i & k) 82,794	41,491	299,100	301,360	69,296	285,250	354,546
Cheyur	..	..	..	..	..	..	..	68,980	..	(i & l) 111,048	17,205	197,233	197,233	..	80,224	80,224
Chunampet	..	320	..	..	..	..	320	182,708	..	(i) 7,784	10,383	200,875	201,195	47	110,663	110,710
Merkanam (including Karambalam extension)	37,804	320	41,402	..	(o) 314	14,851	94,691	214,858	..	(i & m) 67,062	16,415	298,335	393,026	63,803	292,867	356,670
Kandadu	..	..	..	..	..	106	106	..	..	..	..	..	106	..	..	..
Total	1,011,663	5,057	41,402	1,700	15,410	100,352	1,178,584	802,549	..	308,701	151,961	1,263,214	2,441,798	1,948,992	992,299	2,941,291

(a) Includes 218 maunds sent to Pakala for fish-curing purposes and 3 maunds of confiscated swamp salt destroyed.
(b) Includes 5,380 maunds destroyed under the five years' rule and 2,320 maunds destroyed under section 29 of the Salt Act.
(c) Includes 16,530 maunds restored remnants and 6 maunds adjusted to rectify a certain error in stock.
(d) Includes 1,745 maunds restored remnants and 336 maunds destroyed under the five years' rule.
(e) Restored remnants.
(f) Adjustments made to rectify certain errors in stock.
(g) Includes 18,666 maunds restored remnants and 30 maunds destroyed under section 29 of the Salt Act.
(h) Includes 276 maunds destroyed under section 29 of the Salt Act and 3,033 maunds destroyed at the request of the licensees.
(i) Quantity destroyed under section 29 of the Salt Act.
(j) Includes 1,348 maunds restored remnants, 400 maunds destroyed under the five years' rule and 4 maunds dirty salt destroyed.
(k) Includes 3,686 maunds destroyed under the five years' rule and 15 maunds dirty salt destroyed.
(l) Includes 67,055 maunds sifted refuse destroyed and 7,186 maunds destroyed under the five years' rule.
(m) Includes 6,204 maunds destroyed under the five years' rule.
(n) Includes 15,004 maunds sold to Messrs. Arbuthnot & Co. for export to Calcutta, 2 maunds samples sent to the interior districts, 89 maunds sent to the Oriental Salt Company at Karasa for treatment in their machinery and 1 maund lost in transit the value of which was recovered.
(o) Includes 308 maunds sent to Chunampet for fish-curing purposes and 6 maunds, quantity lost in transit to Pondicherry double duty on which was recovered.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898-99—*cont.*

Factory or Depot.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from licensees.	From other Sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Remnant heaps restored.	Miscellaneous.	Total.	Grand total—Government and Excise.	Government.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast—*cont.*																
Cuddalore Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Cuddalore	23	44,826	44,849	152	..	..	..	152	101,147	1,460	(a) 74	102,681	102,833	(b) 265	(c) 147,467	147,732
Manambadi	..	1,997	1,997	..	..	..	..	..	43,677	..	..	43,677	43,677	..	(c_1) 45,624	45,624
Tranquebar	6	57,295	57,301	..	..	..	..	..	52,024	7,910	..	59,934	59,934	(d) 414	(e) 116,821	117,235
Neidavasal	37	63,875	63,912	..	..	..	..	..	141,320	1,200	(h) 176	142,696	142,696	(f) 297	(g) 206,311	206,608
Total ..	66	167,993	168,059	152	..	..	..	152	338,168	10,570	250	348,988	349,140	976	516,223	517,199
Negapatam Sub-division.																
Negapatam	121,733	177,290	299,023	..	..	..	(i) ~~58,742~~	58,742	184,973	646	(i & k) 68,182	253,801	312,543	180,475	431,091	611,566
Vedaranniyam	139,642	212,621	352,263	..	..	..	..	..	83,032	..	..	83,032	83,032	139,642	295,653	435,295
Thambikkanallavankottai.	2,553	130,515	133,068	..	..	..	..	..	127,468	..	(h) 23	127,491	127,491	2,553	258,006	260,559
Adirampatnam	117,358	56,862	174,220	..	..	..	(i) 22,340	22,340	116,222	2,494	..	118,716	141,056	139,698	175,578	315,276
Kattumavadi	107,789	..	107,789	90,065	..	..	..	90,065	..	..	..	..	90,065	197,854	..	197,854
Theethandathanam ..	..	41,596	41,596	..	..	..	..	..	84,270	..	(a) 54	84,324	84,324	..	125,920	125,920
Vattanam	1,646	20,172	21,818	..	..	..	..	..	90,913	..	..	90,913	90,913	1,646	111,085	112,731
Manakkudi	29,897	6,570	36,467	37,492	..	..	..	37,492	..	..	..	..	37,492	67,389	6,570	73,959
Total ..	520,618	645,626	1,166,244	127,557	..	..	81,082	208,639	686,878	3,140	68,259	758,277	966,916	729,257	1,403,903	2,133,160
Tinnevelly Sub-division.																
Morekolam	265	23,223	23,488	534	..	..	(l) 1,000	1,534	42,728	..	..	42,728	44,262	(m) 3,405	(n) 64,345	67,750
Mutturagunadapatnam ..	2,291	20,935	23,226	..	..	..	(o) 10	10	97,108	..	(h) 23	97,131	97,141	(q) 2,981	(r) 117,386	120,367
Arasadi	..	167,010	167,010	..	..	..	..	..	105,138	..	(h) 5	105,143	105,143	..	272,153	272,153
Tuticorin	6,349	169,245	175,594	..	..	..	..	..	96,172	..	(h & s) 16	96,188	96,188	6,349	265,433	271,782
Levingepuram	..	221,335	221,335	..	..	..	..	..	209,487	..	(h) 8	209,495	209,495	..	430,830	430,830
Sevandakulam	174,017	317,773	491,790	99,654	..	..	..	99,654	400,345	..	(h) 2	400,347	500,001	273,671	718,120	991,791
Kayalpatnam	..	82,674	82,674	..	..	..	..	..	248,400	..	(a) 72	248,472	248,472	..	331,146	331,146
Arumuganeri	1,392	40,154	41,546	..	..	..	..	..	375,600	..	(h) 12	375,612	375,612	1,392	415,766	417,158

(a) Undelivered salt, the duty and cess on which was refunded.
(b) Includes 40 maunds purchased from the excise licensees of Cuddalore and 50 maunds purchased from the excise licensees of Manambadi for fish-curing purposes.
(c) Excludes 49 maunds purchased from the excise licensees for fish-curing purposes.
(c_1) Excludes 50 maunds purchased from the excise for fish-curing purposes.
(d) Includes, (e) Excludes } 408 maunds purchased from the excise licensees for fish-curing purposes.
(f) Includes, (g) Excludes } 260 maunds purchased from the excise licensees for fish-curing purposes.
(h) Gain by weighment.
(i) Quantity restored.
(k) Includes 151 maunds gain by weighment.
(l) Includes 200 maunds received from Mutturagunadapatnam and 800 maunds received from Tuticorin for fish-curing purposes.
(m) Includes, (n) Excludes } 1,606 maunds purchased from the excise licensees for fish-curing purposes.
(o) Confiscated salt.
(q) Includes, (r) Excludes } 680 maunds purchased from the excise licensees for fish-curing purposes.
(s) Includes 4 maunds undelivered salt, the duty and cess on which was refunded.

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APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898-99—*cont.*

Factory or Depot.	Expended during the year.													Balance in hand including the wastages to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other Sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
East Coast—*cont.*																
Cuddalore Sub-division.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Cuddalore	..	224	..	..	..	3	227	88,184	..	(i & j) 12,482	7,911	108,527	108,754	38	38,940	38,978
Manambadi	..	..	..	..	..	..	..	32,304	..	..	1,039	33,343	33,343	..	12,281	12,281
Tranquebar	..	404	..	..	..	..	404	60,550	..	(k) 14,791	5,143	80,484	80,888	10	36,337	36,347
Neidavasal	..	260	..	..	..	..	260	142,106	..	(a) 20,243	9,675	172,024	172,284	37	34,287	34,324
Total ..	..	888	..	..	..	3	891	323,144	..	47,466	23,768	394,378	395,269	85	121,845	121,930
Negapatam Sub-division.																
Negapatam	2	200	10,800	..	(b) 84,014	20,571	115,587	194,255	..	(d) 70,131	14,854	279,240	394,827	64,888	151,851	216,739
Védáranniyam	320	696	..	..	..	9,558	10,574	75,870	..	(e) 63,646	24,710	164,226	174,800	129,068	131,427	260,495
Thambikkanallavankottai.	..	1,042	..	..	..	1,445	2,487	71,335	..	(f) 22,382	15,486	109,203	111,690	66	148,803	148,869
Adirámpatnam	1,220	2,223	..	..	(c) 26,678	22,827	52,948	81,641	..	(g) 5,397	7,685	94,723	147,671	86,750	80,855	167,605
Kattumavadi	47,190	321	..	..	..	2,967	50,478	..	..	..	..	..	50,478	147,376	..	147,376
Theethandathanam ..	..	..	..	..	..	..	..	72,839	..	..	4,211	77,050	77,050	..	48,870	48,870
Vattanam	..	1,049	..	..	..	107	1,156	77,004	..	..	866	77,870	79,026	490	33,215	33,705
Manakkudi	8,211	..	..	..	..	86	8,297	4,172	..	..	1,364	5,536	13,833	59,092	1,034	60,126
Total ..	56,943	5,631	10,800	..	110,692	57,561	241,527	577,116	..	161,556	69,176	807,848	1,049,375	487,730	596,055	1,083,785
Tinnevelly Sub-division.																
Morekolam	..	2,805	..	..	..	2	2,807	25,984	..	..	1,527	27,511	30,318	598	36,834	37,432
Mutturagunadapatnam ..	..	1,351	..	..	(h) 200	118	1,669	58,911	..	..	2,384	61,295	62,964	1,312	56,091	57,403
Arasadi	..	..	..	..	..	..	..	38,814	52,688	(i) 296	8,485	100,283	100,283	..	171,870	171,870
Tuticorin	..	1,258	..	..	(h) 800	257	2,315	62,138	60,372	(i) 702	7,165	130,377	132,692	4,034	135,056	139,090
Levingepuram	..	..	..	..	..	..	..	111,226	74,964	(i) 238	7,964	194,392	194,392	..	236,438	236,438
Sevandakulam	4,476	..	..	118,600	..	14,565	137,641	273,070	119,692	(i) 970	13,184	406,916	544,557	136,030	311,204	447,234
Káyalputnam	..	..	..	..	..	..	..	208,710	..	..	6,392	215,102	215,102	..	116,044	116,044
Arumuganeri	..	1,062	..	..	..	..	1,062	307,024	..	(i) 1,792	10,075	318,891	319,953	330	96,875	97,205

(a) Includes 8,604 maunds destroyed under section 29 of the Salt Act, 10,439 maunds at the licensees' request and 1,200 maunds restored remnants.
(b) Includes 58,742 maunds restored, 100 maunds adjusted to rectify a certain error, and 25,172 maunds destroyed under G.O., Mis. No. 591, dated 9th February 1892.
(c) Includes 22,340 maunds restored and 4,338 maunds destroyed under G.O., Mis. No. 3212, dated 2nd August 1898.
(d) Includes 68,677 maunds restored and 1,454 maunds destroyed under the five years' rule.
(e) Includes 31,690 maunds destroyed under section 29 of the Salt Act, 11,662 maunds destroyed at the request of the licensees 29,949 maunds destroyed under the five years' rule and 345 maunds destroyed under section 28 of the Salt Act.
(f) Includes 22,242 maunds destroyed under the five years' rule and 140 maunds under section 29 of the Salt Act.
(g) Includes 2,903 maunds destroyed under the five years' rule and 2,494 maunds restored remnants.
(h) Sent to Morekolam for fish-curing purposes.
(i) Destroyed under section 29 of the Salt Act.
(j) Includes 1,460 maunds restored remnants.
(k) Includes 528 maunds destroyed at the licensees' request 6,304 maunds under the five years' rule, 49 maunds under section 29 of the Salt Act and 7,910 maunds restored remnants.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Factory or Depôt.	Stock at the beginning of the year including the wastages to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Govern-ment.	Excise.	Total.	Received from licensees.	From other Sub-divisions.	Gain by weigh-ment.	Miscel-laneous.	Total.	Received from licensees.	Remnant heaps restored.	Miscel-laneous.	Total.	Grand total—Govern-ment and Excise.	Govern-ment.	Excise.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
East Coast—cont.																
Tinnevelly Sub-division—cont.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Keranur	..	101,450	101,450	..	..	..	..	..	128,806	..	(a) 14	128,820	128,820	(b) 100	(c) 230,170	230,270
Kulasékarapatnam ..	416	24,765	25,181	..	..	..	..	..	13,373	..	..	13,373	13,373	(d) 1,871	(e) 36,683	38,554
Kuttanguli	594	13,066	13,660	..	..	..	..	..	18,370	..	..	18,370	18,370	(f) 2,154	(g) 29,876	32,030
Total ..	185,324	1,181,630	1,366,954	100,188	..	..	1,010	101,198	1,735,527	..	152	1,735,679	1,836,877	291,923	2,911,908	3,203,831
Total of the East Coast ..	6,560,384	6,117,536	12,677,920	1,211,439	1,700	94	96,470	1,309,703	5,691,738	135,143	92,492	5,919,373	7,229,076	7,932,039	11,974,957	19,906,996
West Coast.																
Calicut Sub-division.																
Calicut—																
Udipi (Old Coondapoor).	9,680	..	9,680	..	8,000	71	(h) 1,000	9,071	..	..	..	..	9,071	18,751	..	18,751
Mangalore	15,405	..	15,405	..	8,000	20	..	8,020	..	..	..	..	8,020	23,425	..	23,425
Tellicherry	39,972	..	39,972	..	25,000	5	..	25,005	..	..	..	..	25,005	64,977	..	64,977
Calicut	25,600	..	25,600	..	14,844	17	..	14,861	..	..	..	..	14,861	40,461	..	40,461
Beypore .. .. / Ponnáni	50,610	..	50,610	..	52,804	190	(i) 2,075	55,069	..	..	..	..	55,069	105,679	..	105,679
Total of the West Coast ..	141,267	..	141,267	..	(j) 108,648	303	3,075	112,026	..	..	..	..	112,026	253,293	..	253,293
Total of the Presidency ..	6,701,651	6,117,536	12,819,187	1,211,439	110,348	397	99,545	1,421,729	5,691,738	135,143	92,492	5,919,373	7,341,102	8,185,332	11,974,957	20,160,289
Imports—																
Duty-paid	..	..	..	..	..	..	..	..	..	..	..	..	1,163,979	..	..	1,163,979
Duty-bearing	..	..	..	..	..	..	..	..	..	..	..	..	6,581	..	..	6,581
Grand Total ..	6,701,651	6,117,536	12,819,187	1,211,439	110,348	397	99,545	1,421,729	5,691,738	135,143	92,492	5,919,373	8,511,662	8,185,332	11,974,957	21,330,849

(a) Undelivered salt, the duty and cess on which was refunded.
(b) Includes } 100 maunds purchased from the excise licensees for fish-curing purposes.
(c) Excludes }
(d) Includes } 1,455 maunds purchased from the excise licensees for fish-curing purposes.
(e) Excludes }
(f) Includes } 1,560 maunds purchased from the excise licensees for fish-curing purposes.
(g) Excludes }
(h) Quantity received from Mangalore.
(i) Quantity purchased from one Mr. D'Cruz at Cochin for West Coast use.
(j) Excludes 8,352 maunds received from the Tinnevelly Sub-division only in April 1899 and 1,600 maunds of undelivered salt added to the Government stock of the Sevandakulam extension in April 1899.

APPENDIX G—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1898–99—*cont.*

Factory or Depot.	Expended during the year.													Balance in hand including the wastages to be written off.		
	Government.							Excise.								
	Home and Inland consump-tion.	Fish-curing.	Sold to French Govern-ment.	Sent to other Sub-divi-sions.	Miscel-laneous.	Wastage written off.	Total.	Home and Inland consump-tion.	Export by sea.	Miscel-laneous.	Wastage written off.	Total.	Total expended—Govern-ment and Excise.	Govern-ment.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
East Coast—cont.																
Tinnevelly Sub-division—cont.																
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Keranur	..	38	..	..	..	..	38	72,358	54,000	(a) 1,150	5,576	133,084	133,122	62	97,086	97,148
Kulasékarapatnam ..	..	387	..	..	..	..	387	9,984	..	..	695	10,679	11,066	1,484	26,004	27,488
Kuttanguli	..	1,318	..	..	..	..	1,318	9,796	..	..	918	10,714	12,032	836	19,162	19,998
Total ..	4,476	8,219	..	(d) 118,600	1,000	14,942	147,237	1,178,015	361,716	5,148	64,365	1,609,244	1,756,481	144,686	1,302,664	1,447,350
Total of the East Coast ..	2,505,036	40,893	52,922	120,300	140,030	274,158	3,133,339	4,702,939	427,794	664,902	437,330	6,232,965	9,366,304	4,798,700	5,741,992	10,540,692
West Coast.																
Calicut Sub-division.																
Calicut—																
Udipi (Old Coondapoor).	..	11,722	..	..	(c) 2	6	11,730	..	..	..	..	..	11,730	7,021	..	7,021
Mangalore	..	6,230	..	..	(b) 1,000	45	7,275	..	..	..	..	..	7,275	16,150	..	16,150
Tellicherry	..	15,894	1,655	..	(c) 27	89	17,665	..	..	..	..	..	17,665	47,312	..	47,312
Calicut	..	12,589	..	..	..	12	12,601	..	..	..	..	..	12,601	27,860	..	27,860
Beypore .. .. / Ponnáni	..	51,327	..	..	..	342	51,669	..	..	..	..	..	51,669	54,010	..	54,010
Total of the West Coast ..	..	97,762	1,655	..	1,029	494	100,940	..	..	..	..	..	100,940	152,353	..	152,353
Total of the Presidency ..	2,505,036	138,655	54,577	120,300	141,059	274,652	3,234,279	4,702,939	427,794	664,902	437,330	6,232,965	9,467,244	4,951,053	5,741,992	10,693,045
Imports—																
Duty-paid	..	..	..	..	..	..	..	..	..	..	..	..	1,163,979	..	..	..
Duty-bearing	..	..	..	..	..	..	..	..	..	..	..	..	6,581	..	..	..
Grand Total ..	2,505,036	138,655	54,577	120,300	141,059	274,652	3,234,279	4,702,939	427,794	664,902	437,330	6,232,965	10,637,804	4,951,053	5,741,992	10,693,045

(a) Destroyed under section 29 of the Salt Act.
(b) Quantity sent to Udipi.
(c) Quantity lost in transit, the value of which has been recovered.
(d) Includes 1,600 maunds of undelivered salt added to the Government stock of the Sevandakulam extension in April 1899.

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APPENDIX H.

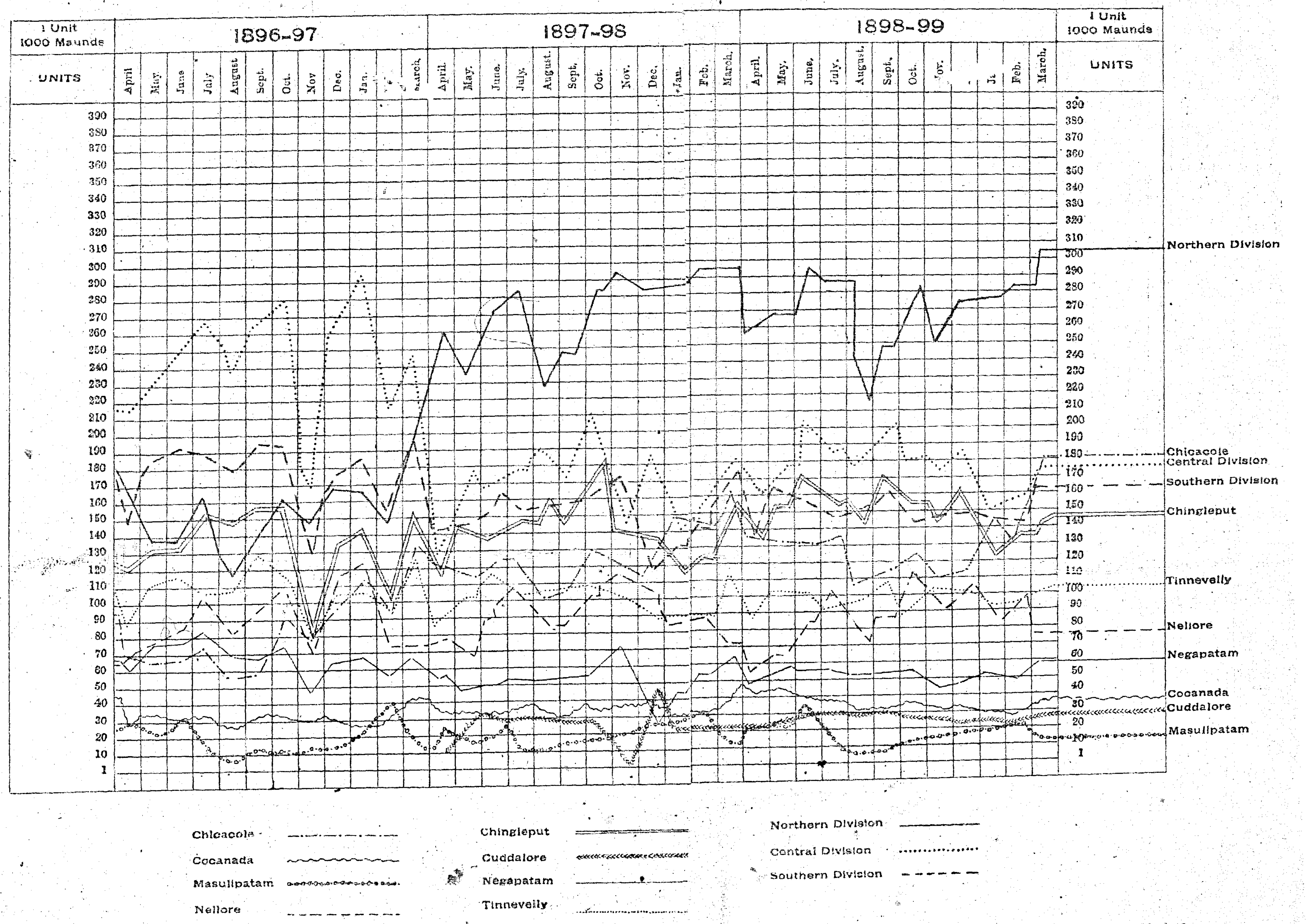
STATEMENT showing Duty-paid and Duty-bearing Salt imported by sea and cleared in the Madras Presidency in 1898–99.

Sub-division.	Port or district of import.	As per manifests from: Bombay.	Other ports.	Calcutta.	Total as per manifest.	Wastage discovered: Quantity.	Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8	9
	Duty-paid imports (by sea).							
		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Cocanada ..	Cocanada	..	..	3	3	..	..	3
Chingleput ..	Madras	241	..	136	377	..	..	377
Calicut ..	Baindur (South Canara district).	..	8,565	..	8,565	74	0·86	8,491
	Coondapoor do. ..	22,776	4,990	..	27,766	436	1·57	27,330
	Hangarkotta do. ..	25,020	8,459	..	33,479	419	1·25	33,060
	Malpe do. ..	3,092	1,053	..	4,145	56	1·35	4,089
	Mangalore do. ..	174,908	..	..	174,908	5,315	3·03	169,593
	Mulki do. ..	9,212	..	..	9,212	132	1·43	9,080
	Cannanore (Malabar district) ..	..	67,214	..	67,214	1,250	1·85	65,964
	Tellicherry do. ..	1,584	60,902	..	62,486	1,279	2·04	61,207
	Badagara do. ..	..	19,982	..	19,982	456	2·28	19,526
	Quilandi do. ..	..	1,440	..	1,440	4	0·27	1,436
	Calicut do. ..	..	507,880	..	507,880	8,823	1·73	499,057
	Beypore do. ..	..	45,026	..	45,026	736	1·63	44,290
	Ponnáni do. ..	18,284	207,760	..	226,044	8,165	3·61	217,879
	Cochin do. ..	41	2,592	..	2,633	36	1·36	2,597
	Total ..	254,917	935,863	..	1,190,780	27,181	2·28	1,163,599
	Total, Duty-paid ..	255,158	935,863	139	1,191,160	27,181	2·28	1,163,979
	Duty-bearing imports (by sea).							
Chicacole ..	Ganjám	..	..	..	..	..	..	2
	Vizagapatam	..	..	..	..	..	..	9
Cocanada ..	Cocanada	..	..	..	..	..	..	389
Chingleput .	Madras	..	..	..	..	..	..	2,873
Tinnevelly ..	Tuticorin	..	..	..	..	..	..	19
Calicut ..	Mangalore	..	..	..	..	..	..	3,642
	Malpe	..	..	..	..	..	..	5
	Hangarkotta	..	..	..	..	..	..	6
	Coondapoor	..	..	..	..	..	..	8
	Baindur	..	..	..	..	..	..	2
	Calicut	..	..	..	..	..	..	13
	Ponnáni	..	..	..	..	..	..	98
	Cochin	..	..	..	..	..	..	11
	Total ..	..	..	..	..	..	..	6,577
	Duty-bearing imports (by land).							
Cuddalore ..	....	..	..	..	..	..	..	3
Negapatam ..	....	..	..	..	..	..	..	1
	Grand Total ..	..	..	..	..	..	..	*1,170,560

* The whole quantity received was spent during the year.

Diagram of Sales for each Sub-Division for the past three years Shewing Total Sales in charges of Deputy Commissioners

Northern, Central & Southern Divisions.



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APPENDIX I.

STATEMENT showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1898–99.

Circles.	Total number of heaps sold.	Year in which stored.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or –.	Centage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
						Maximum.	Minimum.	Average.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-division.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Ganjám	248	1895–96 ..	39	93,600	7,878	11·00	6·00	8·41	..	..	..	..	93,600	— 7,878	8·41	..	..
		1896–97 ..	78	183,450	14,921	11·25	4·16	8·13	..	..	..	..	183,450	— 14,921	8·13	..	..
		1897–98 ..	79	181,508	9,319	7·91	2·08	5·13	..	..	..	..	181,508	— 9,319	5·13	..	..
		1898–99 ..	49	112,158	3,979	6·91	0·08	3·54	1	2,400	6	0·25	114,558	— 3,973	3·46	..	..
Government	† 248	..	245	570,716	36,097	..	..	6·32	1	2,400	6	0·25	573,116	— 36,091	6·29	6,767 1 0	96,994 9 0
Surlá	42	1896–97 ..	26	60,396	3,746	8·00	5·00	6·20	..	..	..	..	60,396	— 3,746	6·20	..	..
		1897–98 ..	14	32,626	1,100	6·03	1·58	3·37	..	..	..	..	32,626	— 1,100	3·37	..	..
		1898–99 ..	2	4,800	128	2·75	2·58	2·66	..	..	..	..	4,800	— 128	2·66	..	..
Excise..	42	..	42	97,822	4,974	..	..	5·08	..	..	..	..	97,822	— 4,974	5·08	..	12,435 0 0
	11	1895–96 ..	9	21,600	2,831	20·05	10·20	13·10	..	..	..	..	21,600	— 2,831	13·10	..	..
		1896–97 ..	2	2,707	213	8·79	7·75	7·86	..	..	..	..	2,707	— 213	7·86	..	..
Government	11	..	11	24,307	3,044	..	..	12·52	..	..	..	..	24,307	— 3,044	12·52	570 12 10	8,180 11 0
Total ..	53	..	53	122,129	8,028	..	..	6·57	..	..	..	..	122,129	— 8,028	6·57	570 12 0	20,615 11 0
Naupada	75	1895–96 ..	1	2,400	90	3·75	3·75	3·75	..	..	..	..	2,400	— 90	3·75	..	..
		1896–97 ..	1	2,400	198	8·25	8·25	8·25	..	..	..	..	2,400	— 198	8·25	..	..
		1897–98 ..	4	7,334	65	1·32	0·37	0·88	..	..	..	..	7,334	— 65	0·88	..	..
		1898–99 ..	68	163,200	5,925	6·25	0·16	3·63	1	2,400	4	0·16	165,600	— 5,921	3·58	..	..
Excise	75	..	74	175,334	6,278	..	..	3·58	1	2,400	4	0·16	177,734*	— 6,274	3·53	..	15,685 0 0
	4	1885–86 ..	1	2,400	397	16·54	16·51	16·54	..	..	..	..	2,400	— 397	16·54	..	..
		1896–97 ..	2	4,800	86	3·00	0·58	1·79	..	..	..	..	4,800	— 86	1·79	..	..
Government	* 4	..	3	7,200	483	..	..	6·70	..	..	..	..	7,200	— 483	6·70	90 9 0	1,298 1 0
Total ..	* 79	..	77	182,534	6,761	..	..	3·70	1	2,400	4	0·16	184,934	— 6,757	3·65	90 9 0	16,983 1 0

* One heap showed equal outturn.

† Two heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Heaps in which wastage occurred: Stored contents.	Heaps in which wastage occurred: Amount of wastage.	Centage of wastage: Maximum.	Centage of wastage: Minimum.	Centage of wastage: Average.	Heaps in which excess occurred: Number of heaps.	Heaps in which excess occurred: Stored contents.	Heaps in which excess occurred: Amount of excess.	Heaps in which excess occurred: Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	Value of net difference: At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Calingapatam	162	1890–91 ..	3	6,680	634	10·41	8·63	9·49	..	..	..	..	6,680	— 634	9·49	..	..
		1895–96 ..	1	663	38	5·73	5·73	5·73	..	..	..	..	663	— 38	5·73	..	..
		1896–97 ..	6	5,128	378	12·60	2·36	7·37	..	..	..	..	5,128	— 378	7·37	..	..
		1897–98 ..	143	170,538	10,104	10·16	3·30	5·92	..	..	..	..	170,538	— 10,104	5·92	..	..
		1898–99 ..	9	12,195	411	6·60	1·50	*3·37	..	..	..	..	12,195	— 411	3·37	..	..
Government ..	162	..	162	195,204	11,565	..	..	5·92	..	..	..	..	195,204	— 11,565	5·92	2,168 7 0	31,080 15 0
Kónada	192	1894–95 ..	4	4,800	614	13·83	11·60	12·79	..	..	..	..	4,800	— 614	12·79	..	..
		1895–96 ..	5	5,984	444	10·83	3·37	7·41	..	..	..	..	5,984	— 444	7·41	..	..
		1896–97 ..	33	38,743	2,711	14·97	2·31	6·99	..	..	..	..	38,743	— 2,711	6·99	..	..
		1897–98 ..	37	41,215	1,922	20·10	0·66	4·66	..	..	..	..	41,215	— 1,922	4·66	..	..
		1898–99 ..	105	124,594	4,266	7·75	0·16	3·42	7	8,400	36	0·42	132,994	— 4,230	3·18	..	..
Excise	* 192	..	184	215,336	9,957	..	..	4·62	7	8,400	36	0·42	223,736	— 9,921	4·43	..	24,802 8 0
Karasa	133	1889–90 ..	1	2,400	319	13·29	13·29	13·29	..	..	..	..	2,400	— 319	13·29	..	..
		1890–91 ..	5	12,000	1,189	10·95	8·50	9·90	..	..	..	..	12,000	— 1,189	9·90	..	..
		1891–92 ..	11	22,800	1,726	12·50	4·58	7·57	..	..	..	..	22,800	— 1,726	7·57	..	..
		1892–93 ..	15	36,000	3,059	15·30	4·62	8·49	..	..	..	..	36,000	— 3,059	8·49	..	..
		1894–95 ..	4	8,400	759	11·70	6·72	9·03	..	..	..	..	8,400	— 759	9·03	..	..
		1895–96 ..	8	18,944	1,167	9·25	3·20	6·16	..	..	..	..	18,944	— 1,167	6·16	..	..
		1896–97 ..	12	29,800	1,513	8·62	2·54	5·07	..	..	..	..	29,800	— 1,513	5·07	..	..
		1897–98 ..	18	39,355	1,568	9·08	0·12	3·98	..	..	..	..	39,355	— 1,568	3·98	..	..
		1898–99 ..	58	137,274	4,667	8·16	0·75	3·30	1	2,400	4	0·16	139,674	— 4,663	3·33	..	..
Excise	133	..	132	306,973	15,967	..	..	5·20	1	2,400	4	0·16	309,373	— 15,963	5·15	..	39,907 8 0

* One heap showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Heaps in which wastage occurred: Stored contents.	Heaps in which wastage occurred: Amount of wastage.	Centage of wastage: Maximum.	Centage of wastage: Minimum.	Centage of wastage: Average.	Heaps in which excess occurred: Number of heaps.	Heaps in which excess occurred: Stored contents.	Heaps in which excess occurred: Amount of excess.	Heaps in which excess occurred: Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	Value of net difference: At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Karasa—*cont.*	27	1891–92 ..	6	14,400	1,948	18·50	11·91	13·52	..	..	..	..	14,400	— 1,948	13·52	..	..
		1895–96 ..	1	1,096	96	8·75	8·75	8·75	..	..	..	..	1,096	— 96	8·75	..	..
		1896–97 ..	23	55,200	4,127	10·79	6·75	7·47	..	..	..	..	55,200	— 4,127	7·47	..	..
		1897–98 ..	2	4,800	213	4·95	3·91	4·43	..	..	..	..	4,800	— 213	4·43	..	..
Government ..	32	..	32	75,496	6,384	..	..	8·45	..	..	..	..	75,496	— 6,384	8·45	1,197 0 0	17,157 0 0
Total	* 165	..	164	382,469	22,351	..	..	5·84	1	2,400	4	0·16	384,869	— 22,347	5·80	1,197 0 0	57,064 8 0
Polavaram	14	1895–96 ..	6	12,480	994	9·24	7·16	7·96	..	..	..	..	— 12,480	— 994	7·96	..	..
		1896–97 ..	7	16,800	721	5·12	3·41	4·29	..	..	..	..	— 16,800	— 721	4·29	..	..
		1897–98 ..	1	2,400	173	7·20	7·20	7·20	..	..	..	..	— 2,400	— 173	7·20	..	..
Government ..	14	..	14	31,680	1,888	..	..	5·95	..	..	..	..	— 31,680	— 1,888	5·95	354 0 0	5,074 0 0
Total { Excise ..	* 442	..	432	795,465	37,176	..	..	4·67	9	13,200	44	0·33	— 808,665	— 37,132	4·59	..	92,830 0 0
Total { Government.	† 471	..	467	904,603	59,461	..	..	6·57	1	2,400	6	0·25	— 907,003	— 59,455	6·55	11,147 13 0	1,59,785 4 0
Grand Total ..	‡ 913	..	899	1,700,068	96,637	..	..	5·68	10	15,600	50	6·32	—1,715,668	— 96,587	5·62	11,147 13 0	2,52,615 4 0
Cocanada Sub-division.																	
Penugudurn	..	1894–95 ..	3	5,896	544	9·91	8·33	9·22	..	..	..	..	5,896	— 544	9·22	..	..
		1895–96 ..	4	9,332	726	9·66	6·16	7·77	..	..	..	..	9,332	— 726	7·77	..	..
		1896–97 ..	46	95,509	6,124	11·41	2·91	6·41	..	..	..	..	95,509	— 6,124	6·41	..	..
		1897–98 ..	108	251,304	10,671	7·75	0·83	4·24	..	..	..	..	251,304	— 10,671	4·24	..	..
		1898–99 ..	42	90,747	1,812	11·83	0·12	1·99	1	2,400	2	0·08	93,147	— 1,810	1·94	..	..
Excise	204	..	203	452,788	19,877	..	..	4·39	1	2,400	2	0·08	455,188	— 19,875	4·36	..	49,687 8 0
	18	1890–91 ..	2	4,800	808	17·75	15.91	16·83	..	..	..	..	4,800	— 808	16·83	..	..
		1891–92 ..	9	21,608	3,230	16·66	12·70	14·94	..	..	..	..	21,608	— 3,230	14·94	..	..
		1892–93 ..	5	112,000	1,408	13·25	10·6	11·73	..	..	..	..	12,000	— 1,408	11·73	..	..
		1896–97 ..	1	2,400	200	8·33	8·33	8·33	..	..	..	..	2,400	— 200	8·33	..	..
		1897–98 ..	1	75	7	9·33	9·33	9·33	..	..	..	..	75	— 7	9·33	..	..
Government ..	18	..	18	40,883	5,653	..	..	13·82	..	..	..	..	40,883	— 5,653	13·82	1,059 15 0	15,192 7 0
Total ..	*222	..	221	493,671	25,530	..	..	5·17	1	2,400	2	0·08	496,071	— 25,528	5·14	1,059 15 0	64,879 14 0

* One heap showed equal outturn. † Three heaps showed equal outturn. ‡ Four heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
*Cocanada Sub-division—*cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Mogalturru	80	1893–94 ..	1	1,200	63	5·25	5·25	5·25	..	..	..	..	1,200	— 63	5·25	..	..
		1896–97 ..	2	1,835	135	10·23	5·83	7·35	..	..	..	..	1,835	— 135	7·35	..	..
		1897–98 ..	26	30,110	1,370	7·27	1·60	4·55	..	..	..	..	30,110	— 1,370	4·55	..	..
		1898–99 ..	50	60,000	1,284	6·33	0·33	2·14	..	..	..	..	60,000	— 1,284	2·14	..	..
Excise	80	..	79	93,145	2,852	..	..	3·06	..	..	..	..	93,145	— 2,852	3·06	..	7,130 0 0
Government	4	1893–94 ..	3	3,600	231	7·58	5·75	6·41	..	..	..	..	3,600	— 231	6·41	..	..
		1894–95 ..	1	485	173	35·67	35·67	35·67	..	..	..	..	485	— 173	35·67	..	..
	4	..	4	4,085	404	..	..	9·88	..	..	..	..	4,085	— 404	9·88	75 12 0	1,086 12 0
Total ..	84	..	83	97,230	3,256	..	..	3·34	..	..	..	..	97,230	— 3,256	3·34	75 12 0	8,216 12 0
Total .. { Excise ..	* 284	..	282	545,933	22,729	..	..	4·16	1	2,400	2	0·08	548,333	— 22,727	4·14	..	56,817 8 0
{ Government ..	22	..	22	44,968	6,057	..	..	13·46	..	..	..	..	44,968	— 6,057	13·46	1,135 11 0	16,278 3 0
Grand Total ..	* 306	..	304	590,901	28,786	..	..	4·87	1	2,400	2	0·08	593,301	— 28,784	4·85	1,135 11 0	73,095 11 0
Masulipatam Sub-division.																	
Manginapudi	96	1894–95 ..	42	50,400	5,655	15·00	6·16	11·22	..	..	..	..	50,400	— 5,655	11·22	..	..
		1895–96 ..	7	8,400	1,043	16·08	8·00	12·41	..	..	..	..	8,400	— 1,043	12·41	..	..
		1896–97 ..	7	7,296	493	14·58	6·08	6·75	..	..	..	..	7,296	— 493	6·75	..	..
		1897–98 ..	39	46,800	2,297	8·60	1·30	4·90	..	..	..	..	46,800	— 2,297	4·90	..	..
		1898–99 ..	1	1,200	• 1	0·08	0·08	0·08	..	..	..	..	1,200	— 1	0·08	..	..
Excise	96	..	96	114,096	9,489	..	..	8·31	..	..	..	..	114,096	— 9,489	8·31	..	23,722 8 0
	13	1895–96 ..	2	1,476	238	17·50	10·14	16·12	..	..	..	..	1,476	— 238	16·12	..	..
		1897–98 ..	10	21,963	761	6·00	1·75	3·46	..	..	..	..	21,963	— 761	3·46	..	..
		1898–99 ..	1	1,912	52	2·72	2·72	2·72	..	..	..	..	1,912	— 52	2·72	..	..
Government	13	..	13	25,351	1,051	..	..	4·14	..	..	..	..	25,351	— 1,051	4·14	197 1 0	2,624 9 0
Total ..	109	..	109	139,447	10,540	..	..	7·56	..	..	..	..	139,447	— 10,540	7·56	197 1 0	26,547 1 0

* One heap showed equal outturn.

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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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
*Masulipatam Sub-division—*cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Nizampatam	64	1895–96 ..	4	4,800	500	16·66	5·50	10·42	..	..	..	..	4,800	— 500	10·42	..	..
		1896–97 ..	25	30,000	2,815	15·83	5·33	9·38	..	..	..	..	30,000	— 2,815	9·38	..	..
		1897–98 ..	24	28,170	1,766	12·33	1·30	6·26	..	..	..	..	28,170	— 1,766	6·26	..	..
		1898–99 ..	11	13,200	258	4·16	0·83	1·95	..	..	..	..	13,200	— 258	1·95	..	..
Excise	64	..	64	76,170	5,339	..	..	7·00	..	..	..	..	76,170	— 5,339	7·00	..	13,347 8 0
	3	1897–98 ..	2	1,955	35	2·04	1·25	1·79	..	..	..	..	1,955	— 35	1·79	..	..
		1898–99 ..	1	534	2	0·37	0·37	0·37	..	..	..	..	534	— 2	0·37	..	..
Government	3	..	3	2,489	37	..	..	1·48	..	..	..	..	2,489	— 37	1·48	6 15 0	99 7 0
Total ..	67	..	67	78,659	5,376	..	..	6·83	..	..	..	..	78,659	— 5,376	6·83	6 15 0	13,446 15 0
Total { Excise ..	160	..	160	190,266	14,828	..	..	7·79	..	..	..	..	190,266	— 14,828	7·79	..	37,070 0 0
{ Government ..	16	..	16	27,840	1,088	..	..	3·90	..	..	..	..	27,840	— 1,088	3·90	204 0 0	2,924 0 0
Grand Total ..	176	..	176	218,106	15,916	..	..	7·29	..	..	..	..	218,106	— 15,916	7·29	204 0 0	39,994 0 0
Nellore Sub-division.																	
Kanuparti	38	1891–92 ..	3	5,397	995	24·15	16·75	18·43	..	..	..	..	5,397	— 995	18·43	..	..
		1892–93 ..	9	12,220	2,319	34·60	17·58	18·97	..	..	..	..	12,220	— 2,319	18·97	..	..
		1893–94 ..	12	16,582	3,491	20·00	10·50	21·05	..	..	..	..	16,582	— 3,491	21·05	..	..
		1894–95 ..	3	4,719	643	20·00	10·83	13·62	..	..	..	..	4,719	— 643	13·62	..	..
		1895–96 ..	5	7,077	593	16·52	6·60	8·37	..	..	..	..	7,077	— 593	8·37	..	..
		1896–97 ..	6	8,026	571	8·64	5·68	7·11	..	..	..	..	8,026	— 571	7·11	..	..
Excise	38	..	38	54,021	8,612	..	..	15·94	..	..	..	..	54,021	— 8,612	15·94	..	21,530 0 0
Kanuparti	175	1891–92 ..	3	3,382	687	24·15	16·75	20·31	..	..	..	..	3,382	— 687	20·31	..	..
		1892–93 ..	13	13,479	3,082	51·71	16·05	22·86	..	..	..	..	13,479	— 3,082	22·86	..	..
		1893–94 ..	22	40,800	7,363	28·15	10·30	18·04	..	..	..	..	40,800	— 7,363	18·04	..	..
		1894–95 ..	3	2,481	391	20·00	10·83	15·75	..	..	..	..	2,481	— 391	15·75	..	..
		1895–96 ..	26	57,871	6,444	15·93	5·12	11·13	..	..	..	..	57,871	— 6,444	11·13	..	..

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Kanuparti—*cont.* ..	175	1896-97 ..	1	1,200	111	9·25	9·25	9·25	..	..	..	..	1,200	— 111	9·25	..	..
		1897-98 ..	21	70,256	3,237	9·94	3·02	4·60	..	..	..	..	70,256	— 3,237	4·60	..	..
		1898-99 ..	85	296,685	7,796	41·17	0·05	2·62	1	3,600	10	0·27	300,285	— 7,786	2·58	..	..
Government	175	..	174	486,154	29,111	..	..	5·98	1	3,600	10	0·27	489,754	— 29,101	5·94	5,456 7 0	78,208 15 0
Total ..	213	..	212	540,175	37,723	..	..	6·93	1	3,600	10	0·27	543,775	— 37,713	6·93	5,456 7 0	99,738 15 0
Pákala	90	1892-93 ..	5	12,000	2,026	20·91	12·75	16·88	..	..	..	..	12,000	— 2,026	16·88	..	..
		1893-94 ..	8	19,200	2,690	21·13	9·41	14·01	..	..	..	..	19,200	— 2,690	14·01	..	..
		1894-95 ..	12	28,800	3,551	13·30	7·00	12·32	..	..	..	..	28,800	— 3,551	12·32	..	..
		1895-96 ..	4	9,116	648	9·41	5·25	7·10	..	..	..	..	9,116	— 648	7·10	..	..
		1896-97 ..	6	10,181	437	5·50	0·54	4·29	..	..	..	..	10,181	— 437	4·29	..	..
		1897-98 ..	30	63,793	3,031	8·75	0·26	4·75	..	..	..	..	63,793	— 3,031	4·75	..	..
		1898-99 ..	25	55,200	1,987	8·16	0·60	3·59	..	..	..	..	55,200	— 1,987	3·59	..	..
Excise	90	..	90	198,290	14,370	..	..	7·24	..	..	..	..	198,290	— 14,370	7·24	..	36,925 0 0
Iskapalle	35	1892-93 ..	3	7,200	1,202	20·15	11·58	16·69	..	..	..	..	7,200	— 1,202	16·69	..	..
		1893-94 ..	3	6,737	619	10·66	7·23	9·19	..	..	..	..	6,737	— 619	9·19	..	..
		1894-95 ..	1	69	17	24·63	24·63	24·63	..	..	..	..	69	— 17	24·63	..	..
		1895-96 ..	4	6,235	469	9·58	6·61	7·52	..	..	..	..	6,235	— 469	7·52	..	..
		1897-98 ..	15	32,794	1,546	10·37	1·50	4·71	..	..	..	..	32,794	— 1,546	4·71	..	..
		1898-99 ..	9	19,826	470	5·41	0·16	2·37	..	..	..	..	19,826	— 470	2·37	..	..
Excise	[illegible]	..	35	72,861	4,323	..	..	5·93	..	..	..	..	72,861	— 4,323	5·93	..	10,807 8 0
Krishnapatnam ..	149	1892-93 ..	2	4,534	1,211	27·03	26·41	26·70	1	2,440	8	0·33	6,934	— 1,203	17·34	..	..
		1893-94 ..	3	5,438	1,346	29·25	20·60	24·75	..	..	..	..	5,438	— 1,346	24·75	..	..
		1894-95 ..	19	45,600	5,890	22·41	5·58	12·91	..	..	..	..	45,600	— 5,890	12·91	..	..
		1895-96 ..	8	14,799	1,543	32·81	6·60	10·42	..	..	..	..	14,799	— 1,543	10·42	..	..
		1896-97 ..	23	53,[illegible]37	3,317	10·00	1·91	6·15	..	..	..	..	53,937	— 3,317	6·15	..	..
		1897-98 ..	49	110,920	4,010	10·00	0·41	3·61	..	..	..	..	110,920	— 4,010	3·61	..	..
		1898-99 ..	42	88,800	2,587	12·91	0·25	2·91	..	..	..	..	88,800	— 2,587	2·91	..	..
Excise	* 149	..	146	324,028	19,904	..	..	6·14	1	2,400	8	0·33	326,428	— 19,696	6·09	..	49,740 0 0

* Two heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred. Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Heaps in which excess occurred. Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference. At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Krishnapatnam—*cont.*	45	1891-92 ..	26	62,400	9,948	21·30	10·08	15·94	..	..	..	..	62,400	— 9,948	15·94	..	..
		1896-97 ..	2	3,600	239	8·08	5·91	6·63	..	..	..	..	3,600	— 239	6·63	..	..
		1898-99 ..	16	24,000	768	7·60	0·25	3·20	..	..	..	..	24,000	— 768	3·20	..	..
Government ..	* 45	..	44	90,000	10,955	..	..	12·17	..	..	..	..	90,000	— 10,955	12·17	2,054 1 0	29,441 9 0
Total ..	194	..	190	414,028	30,859	..	..	7·45	1	2,400	8	0·33	416,428	— 30,851	7·40	5,784 9 0	82,912 1 0
Total { Excise ..	† 312	..	309	649,200	47,209	..	..	7·26	1	2,400	8	0·33	651,600	— 47,201	7·24	..	118,002 8 0
Total { Government.	* 220	..	218	576,154	40,066	..	..	6·95	1	3,600	10	0·27	579,754	— 40,056	6·95	7,510 8 0	107,650 8 0
Grand Total ..	‡ 532	..	527	1,225,354	87,275	..	..	7·12	2	6,000	18	0·3	1,231,354	— 87,257	7·08	7,510 8 0	225,653 0 0
Chingleput Sub-division																	
Tada	..	1894-95 ..	2	2,400	214	9·16	8·60	8·91	..	..	..	..	2,400	— 214	8·91	..	..
		1895-96 ..	11	21,600	1,818	11·16	4·83	8·41	..	..	..	..	21,600	— 1,818	8·41	..	..
		1896-97 ..	21	35,162	1,787	7·83	2·91	5·08	..	..	..	..	35,162	— 1,787	5·08	..	..
		1897-98 ..	24	35,539	1,288	10·76	1·83	3·62	..	..	..	..	35,539	— 1,288	3·62	..	..
		1898-99 ..	11	15,600	551	5·33	1·66	3·52	..	..	..	..	15,600	— 551	3·52	..	..
Excise	69	..	69	110,301	5,658	..	..	5·12	..	..	..	..	110,301	— 5,658	5·12	..	14,146 0 0
Vayalúr	16	1893-94 ..	1	3,600	212	5·88	5·88	5·88	..	..	..	..	3,600	— 212	5·83	..	..
		1894-95 ..	1	3,600	280	7·77	7·77	7·77	..	..	..	..	3,600	— 280	7·77	..	..
		1895-96 ..	5	14,400	1,501	14·72	6·60	10·42	..	..	..	..	14,400	— 1,501	10·42	..	..
		1896-97 ..	3	6,000	574	12·16	5·68	9·56	..	..	..	..	6,000	— 574	9·56	..	..
		1897-98 ..	6	6,836	247	6·06	1·66	3·61	..	..	..	..	6,836	— 247	3·61	..	..
Excise	16	..	16	34,436	2,814	..	..	8·17	..	..	..	..	34,436	— 2,814	8·17	..	7,035 0 0
	3	1895-95 ..	1	3,600	308	8·50	8·50	8·55	..	..	..	..	3,600	— 308	8·55	..	..
		1897-98 ..	2	2,400	69	3·00	2·75	2·87	..	..	..	..	2,400	— 69	2·87	..	..
Government ..	3	..	3	6,000	377	..	..	6·28	..	..	..	..	6,000	— 377	6·28	70 11 0	1,013 3 6
Total ..	19	..	19	40,436	3,191	..	..	7·89	..	..	..	..	40,436	— 3,191	7·89	70 11 0	8,048 [illegible]

* One heap showed equal outturn. † Two heaps showed equal outturn. ‡ Three heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage: Maximum.	Minimum.	Average.	Heaps in which excess occurred: Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Ennore	14	1893-94 ..	1	3,600	508	14·11	14·11	14·11	..	..	..	..	3,600	— 508	14·11	..	..
		1894-95 ..	4	8,400	1,133	19·30	10·30	13·48	..	..	..	..	8,400	— 1,133	13·48	..	..
		1895-96 ..	2	1,624	196	30·18	5·60	12·06	..	..	..	..	1,624	— 196	12·06	..	..
		1896-97 ..	1	1,200	72	6·00	6·00	6·00	..	..	..	..	1,200	— 72	6·00	..	..
		1897-98 ..	6	16,685	493	4·35	2·06	2·95	..	..	..	..	16,685	— 493	2·95	..	..
Excise	14	..	14	31,509	2,402	..	..	7·62	..	..	..	..	31,509	— 2,402	7·62	..	6,005 0 0
Government	6	1897-98 ..	6	19,759	793	7·56	3·25	4·01	..	..	..	..	19,759	— 793	4·01	148 11 0	2,131 3 0
Total ..	20	1897-98 ..	20	51,268	3,195	..	..	6·23	..	..	..	..	51,268	— 3,195	6·23	148 11 0	8,136 3 0
Madras Depot	309	1896-97 ..	230	822,776	67,145	32·1	2·63	8·16	..	..	..	..	822,776	— 67,145	8·16	..	..
		1897-98 ..	76	202,652	9,790	17·36	0·13	4·83	3	7,300	67	0·85	210,452	— 9,723	4·62	..	..
Government	309	..	306	1,025,428	76,935	..	..	7·50	3	7,800	67	0·85	1,033,228	— 76,868	7·43	14,412 12 0	2,06,582 12 0
Covelong	169	1890-91 ..	1	2,400	354	14·75	14·75	14·75	..	..	..	..	2,400	— 354	14·75	..	..
		1893-94 ..	15	47,068	6,136	18·08	9·27	13·03	..	..	..	..	47,068	— 6,136	13·03	..	..
		1894-95 ..	30	91,577	9,918	17·50	5·33	10·83	..	..	..	..	91,577	— 9,918	10·83	..	..
		1895-96 ..	11	26,087	2,342	11·87	3·76	8·97	..	..	..	..	26,087	— 2,342	8·97	..	..
		1896-97 ..	64	158,082	9,388	9·77	1·86	5·93	..	..	..	..	158,082	— 9,388	5·93	..	..
		1897-98 ..	32	67,354	1,643	5·84	1·17	2·43	..	..	..	..	67,354	— 1,643	2·43	..	..
		1898-99 ..	16	24,690	590	5·66	0·22	2·38	..	..	..	..	24,690	— 590	2·38	..	..
Excise	169	..	169	417,258	30,371	..	..	7·27	..	..	..	..	417,258	— 30,371	7·27	..	75,927 8 0
Merkanam	..	1889-90 ..	2	2,400	372	20·00	11·00	15·50	..	..	..	..	2,400	— 372	15·50	..	..
		1890-91 ..	11	15,600	2,641	41·30	10·00	16·92	..	..	..	..	15,600	— 2,641	16·92	..	..
		1891-92 ..	5	10,800	1,484	19·41	7·50	13·73	..	..	..	..	10,800	— 1,484	13·73	..	..
		1892-93 ..	6	13,916	1,519	13·42	6·38	10·91	..	..	..	..	13,916	— 1,519	10·91	..	..
		1893-94 ..	2	4,800	327	7·25	6·37	6·80	..	..	..	..	4,800	— 327	6·80	..	..
		1894-95 ..	50	114,253	5,734	72·72	6·75	5·01	1	2,400	86	3·58	116,653	— 5,648	4·84	..	..
		1895-96 ..	8	18,920	1,602	11·33	2·75	8·46	..	..	..	..	18,920	— 1,602	8·46	..	..

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred: Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage: Maximum.	Minimum.	Average.	Heaps in which excess occurred: Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.	Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference: At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Merkanam—*cont.* ..	..	1896-97 ..	42	80,373	3,103	11·52	0·16	3·86	..	..	..	..	80,373	— 3,103	3·86	..	..
		1897-98 ..	151	325,740	12,198	9·12	0·12	3·74	1	2,000	70	3·50	327,740	— 12,128	3·70	..	..
		1898-99 ..	57	114,512	2,970	9·60	0·58	2·59	..	..	..	..	114,512	— 2,970	2·59	..	..
Excise	336	..	334	701,314	31,950	..	..	4·54	2	4,400	156	3·54	705,714	— 31,794	4·50	..	79,485 0 0
	39	1891-92 ..	11	26,407	3,438	18·41	9·25	13·01	..	..	..	..	26,407	— 3,438	13·01	..	..
		1892-93 ..	9	21,600	2,694	15·50	7·41	12·47	..	..	..	..	21,600	— 2,694	12·47	..	..
		1893-94 ..	19	45,600	5,653	16·91	9·00	12·39	..	..	..	..	45,600	— 5,653	12·39	..	..
Government	39	..	39	93,607	11,785	..	..	12·58	..	..	..	..	93,607	— 11,785	12·58	2,209 11 0	31,672 3 0
Total ..	375	..	373	794,921	43,735	..	..	5·50	2	4,400	156	3·54	799,321	— 43,579	5·45	2,209 11 0	1,11,157 3 0
Total .. Excise ..	604	..	602	1,294,818	73,195	..	..	5·65	2	4,400	156	3·54	1,299,218	— 73,039	5·62	..	1,82,597 8 0
Total .. Government ..	357	..	354	1,144,794	89,890		..	7·85	3	7,800	67	0·85	1,152,594	— 89,823	7·78	16,841 13 0	2,41,390 5 0
Grand Total ..	961	..	956	2,439,612	163,085	..	..	6·68	5	12,200	223	1·82	2,451,812	— 162,862	6·64	16,841 13 0	4,23,996 13 0
Cuddalore Sub-division.																	
Cuddalore	..	1896-97 ..	2	4,800	336	9·66	4·33	7·00	..	..	..	..	4,800	— 336	7·00	..	..
		1897-98 ..	17	26,361	1,142	30·00	2·41	4·33	..	..	..	..	26,361	— 1,142	4·33	..	..
		1898-99 ..	75	111,409	3,619	7·08	0·38	3·24	..	..	..	..	111,409	— 3,619	3·24	..	..
Excise	94	..	94	142,570	5,097	..	..	3·57	..	..	..	..	142,570	— 5,097	3·57	..	12,742 8 0
Government	2	1898-99 ..	2	152	15	..	..	9·86	..	..	..	..	152	— 15	9·86	2 13 0	40 5 0
Total ..	96	..	96	142,722	5,112	..	..	3·58	..	..	..	..	142,722	— 5,112	3·58	2 13 0	12,782 13 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1898-99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cuddalore Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Tranquebar	232	1892-93 ..	1	1,200	466	..	..	38·83	..	..	..	..	1,200	— 466	38·83	..	..
		1893-94 ..	18	21,412	4,638	39·33	6·00	21·66	..	..	..	..	21,412	— 4,638	21·66	..	..
		1894-95 ..	7	8,325	1,270	18·75	12·16	15·25	..	..	..	..	8,325	— 1,270	15·25	..	..
		1895-96 ..	4	4,800	744	16·83	14·16	15·5	..	..	..	..	4,800	— 744	15·5	..	..
		1896-97 ..	16	16,175	1,366	19·41	5·16	8·45	1	1,088	72	6·61	17,263	— 1,294	7·49	..	..
		1897-98 ..	45	52,825	2,610	10·00	2·16	4·94	1	1,200	104	8·66	54,025	— 2,506	4·63	..	..
		1898-99 ..	138	163,310	3,274	9·09	0·16	2·00	..	..	..	..	163,310	— 3,274	2·00	..	..
Excise	* 232	..	229	268,047	14,368	..	..	5·36	2	2,288	176	7·69	270,335	— 14,192	5·24	..	35,480 0 0
Total { Excise ..	* 326	..	323	410,617	19,465	..	..	4·74	2	2,288	176	7·69	412,905	— 19,259	4·67	..	48,222 8 0
Total { Government ..	2	..	2	152	15	..	..	9·86	..	..	..	..	152	— 15	9·86	2 13 0	40 5 0
Grand Total ..	328	..	325	410,769	19,480	..	..	4·75	2	2,288	176	7·69	413,057	— 19,304	4·67	2 13 0	48,262 13 0
Negapatam Sub-division.																	
Negapatam	..	1894-95 ..	3	7,200	1,824	32·00	18·41	25·33	..	..	..	..	7,200	— 1,824	25·33	..	..
		1895-96 ..	9	21,600	2,187	12·33	7·33	10·12	..	..	..	..	21,600	— 2,187	10·12	..	..
		1896-97 ..	14	32,678	2,431	13·75	1·62	7·44	..	..	..	..	32,678	— 2,431	7·44	..	..
		1897-98 ..	26	62,400	2,497	13·20	1·29	4·00	..	..	..	..	62,400	— 2,497	4·00	..	..
		1898-99 ..	53	123,600	1,881	6·66	0·08	1·52	14	33,600	151	0·44	157,200	— 1,730	1·10	..	..
Excise	† 122	..	105	247,478	10,820	..	..	4·37	14	33,600	151	0·44	281,078	— 10,669	3·79	..	26,672 8 0
	..	1892-93 ..	1	2,400	797	33·20	33·20	33·20	..	..	..	..	2,400	— 797	33·20	..	..
		1893-94 ..	18	42,944	10,582	52·00	9·75	24·64	..	..	..	..	42,944	— 10,582	24·64	..	..
		1894-95 ..	21	49,290	9,373	29·16	12·74	19·01	..	..	..	..	49,290	— 9,373	19·01	..	..
		1895-96 ..	10	20,638	2,628	21·16	9·87	12·73	..	..	..	..	20,638	— 2,628	12·73	..	..
		1898-99 ..	3	6,438	68	2·18	0·21	1·06	..	..	..	..	6,438	— 68	1·06	..	..
Government ..	53	..	53	121,710	23,448	..	..	19·27	..	..	..	..	121,710	— 23,448	19·27	4,396 8 0	63,016 8 0
Total ..	† 175	..	158	369,188	34,268	..	..	9·28	14	33,600	151	0·44	402,788	— 34,117	8·47	4,396 8 0	89,689 0 0
Védáranniyam ..	85	1887-88 ..	1	1,944	452	23·25	23·25	23·25	..	..	..	..	1,944	— 452	23·25	..	..
		1888-89 ..	2	2,400	802	34·16	32·66	33·41	..	..	..	..	2,400	— 802	33·41	..	..
		1890-91 ..	7	15,600	2,938	30·66	9·60	18·83	..	..	..	..	15,600	— 2,938	18·83	..	..

* One heap showed equal outturn.

† Three heaps showed equal outturn.

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 1898-99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage. Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Védáranniyam—*cont.* ..	85	1891-92 ..	1	2,256	182	8·06	8·06	8·06	..	..	..	..	2,256	— 182	8·06	..	..
		1892-93 ..	2	4,800	591	17·04	7·58	12·31	..	..	..	..	4,800	— 591	12·31	..	..
		1893-94 ..	7	14,400	2,838	22·66	12·83	19·71	..	..	..	..	14,400	— 2,838	19·71	..	..
		1894-95 ..	10	23,818	3,950	33·54	5·59	16·58	..	..	..	..	23,818	— 3,950	16·58	..	..
		1895-96 ..	6	11,919	1,828	28·37	6·47	15·33	..	..	..	..	11,919	— 1,828	15·33	..	..
		1896-97 ..	4	8,096	792	11·83	4·46	9·78	..	..	..	..	8,096	— 792	9·78	..	..
		1897-98 ..	24	50,535	3,387	9·09	2·55	6·70	..	..	..	..	50,535	— 3,387	6·70	..	..
		1898-99 ..	21	38,632	2,195	13·36	0·83	5·68	..	..	..	..	38,632	— 2,195	5·68	..	..
Excise	85	..	85	174,400	19,955	..	..	11·44	..	..	..	..	174,400	— 19,955	11·44	..	49,887 8 0
Government	1	1895-96 ..	1	1,626	443	27·24	27·24	27·24	..	..	..	..	1,626	— 443	27·24	83 1 0	1,190 9 0
Total ..	86	..	86	176,026	20,398	..	..	11·57	..	..	..	..	176,026	— 20,398	11·57	83 1 0	51,078 1 0
Adirámpatnam ..	116	1891-92 ..	6	12,268	1,954	25·67	8·75	15·92	..	..	..	..	12,268	— 1,954	15·92	..	..
		1892-93 ..	5	7,070	1,299	27·83	8·35	18·37	..	..	..	..	7,070	— 1,299	18·37	..	..
		1893-94 ..	4	8,400	1,441	21·00	10·83	17·15	..	..	..	..	8,400	— 1,441	17·15	..	..
		1894-95 ..	2	1,628	277	18·24	6·40	17·01	..	..	..	..	1,628	— 277	17·01	..	..
		1895-96 ..	6	7,695	633	19·29	1·60	8·22	..	..	..	..	7,695	— 633	8·22	..	..
		1896-97 ..	21	41,762	3,712	32·50	5·45	8·88	..	..	..	..	41,762	— 3,712	8·88	..	..
		1897-98 ..	30	44,511	1,866	11·42	2·55	4·19	..	..	..	..	44,511	— 1,866	4·19	..	..
		1898-99 ..	41	52,935	1,555	6·00	0·41	2·93	1	1,290	23	1·78	54,225	— 1,532	2·82	..	..
Excise	116	..	115	176,269	12,737	..	..	7·22	1	1,290	23	1·78	177,559	— 12,714	7·15	..	31,785 0 0
	22	1891-92 ..	1	2,400	1,066	44·41	44·41	44·41	..	..	..	..	2,400	— 1,066	44·41	..	..
		1893-94 ..	4	9,600	3,774	42·50	36·75	39·31	..	..	..	..	9,600	— 3,774	39·31	..	..
		1894-95 ..	15	34,800	12,460	51·33	21·83	35·80	..	..	..	..	34,800	— 12,460	35·80	..	..
		1895-96 ..	1	1,200	127	10·58	10·58	10·58	..	..	..	..	1,200	— 127	10·58	..	..
		1897-98 ..	1	1,439	66	4·59	4·59	4·59	..	..	..	..	1,439	— 66	4·59	..	..
Government	22	..	22	49,439	17,493	..	..	35·38	..	..	..	..	49,439	— 17,493	35·38	3,279 15 0	47,012 7 0
Total ..	138	..	137	225,708	30,230	..	..	13·33	1	1,290	23	1·78	226,998	— 30,207	13·39	3,279 15 0	78,797 7 0

APPENDIX I—*cont.*

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.			Centage of wastage.			Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Negapatam Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Kattumavadi	21	1895–96 ..	2	1,802	118	6·66	6·55	6·54	..	..	..	..	1,802	— 118	6·54	..	..
		1896–97 ..	19	45,600	2,464	8·28	4·20	5·40	..	..	..	..	45,600	— 2,464	5·40	..	..
Government ..	21	..	21	47,402	2,582	..	..	5·45	..	..	..	..	47,402	— 2,582	5·45	484 2 0	6,939 2 0
Vattanam	..	1895–96 ..	5	6,000	556	10·66	8·00	9·26	..	..	..	..	6,000	— 556	9·26	..	..
		1896–97 ..	2	4,800	302	6·41	6·16	6·29	..	..	..	..	4,800	— 302	6·29	..	..
		1897–98 ..	16	18,150	589	7·83	0·30	3·24	..	..	..	..	18,150	— 589	3·24	..	..
		1898–99 ..	80	105,724	1,794	4·70	0·50	1·69	..	..	..	..	105,724	— 1,794	1·69	..	..
Excise	103	..	103	134,674	3,241	..	..	2·41	..	..	..	..	134,674	— 3,241	2·41	..	8,102 8 0
Government	10	1896–97 ..	10	10,398	486	11·76	2·66	4·67	..	..	..	..	10,398	— 486	4·67	91 2 0	1,306 2 0
Total ..	113	..	113	145,072	3,727	..	..	2·56	..	..	..	..	145,072	— 3,727	2·56	91 2 0	9,408 10 0
Total { Excise	* 426	..	408	732,821	46,753	..	..	6·38	15	34,890	174	0·49	767,711	— 46,579	6·07	..	1,16,447 8 0
Total { Government ..	107	..	107	230,575	44,452	..	..	19·28	..	..	..	..	230,575	— 44,452	19·28	8,334 12 0	1,19,464 12 0
Grand Total ..	533	..	515	963,396	91,205	..	..	9·46	15	34,890	174	0·49	998,286	— 91,031	9·46	8,334 12 0	2,35,912 4 0
Tinnevelly Sub-division.																	
Morekolam	76	1895–96 ..	1	1,200	152	12·66	12·66	12·66	..	..	..	..	1,200	— 152	12·66	..	..
		1896–97 ..	6	7,200	460	8·00	4·50	6·38	..	..	..	..	7,200	— 460	6·38	..	..
		1897–98 ..	24	27,148	844	4·76	0·58	3·10	..	..	..	..	27,148	— 844	3·10	..	..
		1898–99 ..	43	51,125	571	4·01	0·08	1·11	2	2,400	16	0·66	53,525	— 555	1·03	..	..
Excise	76	..	74	86,673	2,027	..	..	2·33	2	2,400	16	0·66	89,073	— 2,011	2·25	..	5,027 8 0
	4	1893–94 ..	2	2,400	88	4·33	3·00	3·66	..	..	..	..	2,400	— 88	3·66	..	..
		1897–98 ..	1	240	20	8·33	8·33	8·33	..	..	..	..	240	— 20	8·33	..	..
		1898–99 ..	1	240	2	0·83	0·83	0·83	..	..	..	..	240	— 2	0·83	..	..
Government	4	..	4	2,880	110	..	..	3·81	..	..	..	..	2,880	— 110	3·81	20 10 0	295 10 0
Total ..	80	..	78	89,553	2,137	..	..	2·38	2	2,400	16	0·66	91,953	— 2,121	2·30	20 10 0	5,323 2 0

* Three heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.			Centage of wastage.			Heaps in which excess occurred.				Total stored contents.	Net difference, + or —.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Maximum.	Minimum.	Average.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Tinnevelly Sub-division—cont.																	
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Tuticorin	423	1891–92 ..	2	4,800	816	17·68	16·41	17·00	..	..	..	..	4,800	— 816	17·00	..	..
		1892–93 ..	2	4,800	410	10·33	6·75	8·54	..	..	..	..	4,800	— 410	8·54	..	..
		1893–94 ..	22	36,000	3,092	16·16	5·16	8·58	..	..	..	..	36,000	— 3,092	8·58	..	..
		1894–95 ..	42	64,464	5,232	13·00	5·33	8·11	..	..	..	..	64,464	— 5,232	8·11	..	..
		1895–96 ..	20	30,380	2,201	15·33	5·16	7·24	..	..	..	..	30,380	— 2,201	7·24	..	..
		1896–97 ..	66	112,515	6,689	10·50	2·16	5·94	..	..	..	..	112,515	— 6,689	5·94	..	..
		1897–98 ..	165	255,254	11,330	10·33	0·39	4·43	..	..	..	..	255,254	— 11,330	4·43	..	..
		1898–99 ..	101	169,200	2,684	6·91	0·08	1·68	2	3,600	10	0·27	172,800	— 2,674	1·48	..	..
Excise	* 423	..	420	677,413	32,354	..	..	4·77	2	3,600	10	0·27	681,013	— 32,344	4·74	..	80,860 0 0
	58	1895–96 ..	10	23,926	2,542	11·91	7·91	10·62	..	..	..	..	23,926	— 2,542	10·62	..	..
		1896–97 ..	30	69,006	5,916	15·25	4·66	8·57	..	..	..	..	69,006	— 5,916	8·57	..	..
		1897–98 ..	14	31,901	1,797	7·84	4·00	5·63	..	..	..	..	31,901	— 1,797	5·63	..	..
		1898–99 ..	4	8,454	122	2·16	0·15	1·44	..	..	..	..	8,454	— 122	1·44	..	..
Government	58	..	58	133,287	10,377	..	..	7·78	..	..	..	..	133,287	— 10,377	7·78	1,945 11 0	27,888 3 0
Total ..	481	..	478	810,700	42,731	..	..	5·27	2	3,600	10	0·27	814,300	— 42,721	5·24	1,945 11 0	1,08,748 3 0
Káyalpatnam	462	1893–94 ..	7	7,936	891	12·77	9·83	11·22	..	..	..	..	7,936	— 891	11·22	..	..
		1894–95 ..	28	36,000	2,542	9·58	4·33	7·06	..	..	..	..	36,000	— 2,542	7·06	..	..
		1895–96 ..	16	20,060	1,419	10·90	1·33	7·07	..	..	..	..	20,060	— 1,419	7·07	..	..
		1896–97 ..	3	4,055	226	10·98	6·37	5·57	..	..	..	..	4,055	— 226	5·57	..	..
		1897–98 ..	94	188,045	6,684	7·66	1·25	3·55	..	..	..	..	188,045	— 6,684	3·55	..	..
		1898–99 ..	299	456,173	5,759	4·50	0·33	1·26	3	6,000	12	0·20	462,173	— 5,747	0·59	..	..
Excise	† 452	..	447	712,269	17,521	..	..	2·45	3	6,000	12	0·20	718,269	— 17,509	2·43	..	43,772 8 0
	2	1896–97 ..	1	2,330	330	14·16	14·16	14·16	..	..	..	..	2,330	— 330	14·16	..	..
		1897–98 ..	1	546	31	5·67	5·67	5·67	..	..	..	..	546	— 31	5·67	..	..
Government	2	..	2	2,876	361	..	..	12·55	..	..	..	..	2,876	— 361	12·55	67 11 0	970 3 0
Total ..	454	..	449	715,145	17,882	..	..	2·50	3	6,000	12	0·20	721,145	— 17,800	2·50	67 11 0	44,742 11 0

* One heap showed equal outturn.

† Two heaps showed equal outturn.

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 1898–99—*cont.*

Circles.	Total number of heaps sold.	Year in which stored.	Heaps in which wastage occurred.						Heaps in which excess occurred.				Total stored contents.	Net difference, + or –.	Centage of net difference.	Value of net difference.	
			Number of heaps.	Stored contents.	Amount of wastage.	Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.				At prime cost.	At monopoly price.
						Maximum.	Minimum.	Average.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Tinnevelly Sub-division—cont.									
				I. MDS.	I. MDS.					I. MDS.	I. MDS.		I. MDS.	I. MDS.		RS. A. P.	RS. A. P.
Kuttanguli	4	1896–97 ..	3	5,975	525	9·16	8·55	8·82	..	..	..	..	5,975	— 525	8·82	..	..
		1897–98 ..	1	2,400	74	3·08	3·08	3·08	..	..	..	..	2,400	— 74	3·08	..	..
Excise ..	4	..	4	8,375	599	..	..	7·15	..	..	..	..	8,375	— 599	7·15	..	1,497 8 0
Total .. Excise ..	* 955	..	945	1,484,730	52,501	..	..	3·53	7	12,000	38	0·31	1,496,730	— 52,463	3·50	..	1,31,157 8 0
Total .. Government.	64	..	64	139,043	10,848	..	..	7·80	..	..	..	..	139,043	— 10,848	7·80	2,034 0 0	29,154 0 0
Grand Total ..	1,019	..	1,009	1,623,773	63,349	..	..	3·90	7	12,000	38	0·31	1,635,773	— 63,311	3·87	2,034 0 0	1,60,311 8 0
								Calicut Sub-division.									
Udipi	* 10	1896–97 ..	1	1,479	6	..	..	0·40	3	4,409	11	0·24	5,888	+ 5	·08	..	..
		1897–98 ..	..	..	..	..	..	..	4	3,944	60	1·5	3,944	+ 60	1·5	..	..
Total ..	10	..	1	1,479	6	..	..	0·40	8	8,353	71	0·85	9,832	+ 65	0·60	12 3 0	174 11 6
Mangalore	8	1896–97 ..	5	4,070	45	..	..	1·10	..	..	..	..	4,070	— 45	1·10	..	..
		1897–98 ..	..	..	..	..	..	..	3	2,972	20	0·67	2,972	+ 20	·67	..	..
Total ..	8	..	5	4,070	45	..	..	1·10	3	2,972	20	0·67	7,042	— 25	0·35	— 4 11 0	— 67 3 0
Tellicherry	3	1896–97 ..	2	9,426	82	..	..	0·87	1	7,638	5	0·06	17,064	— 77	0·45	— 14 7 0	— 206 15 0
Calicut	2	1896–97 ..	1	10,130	12	..	..	0·11	..	..	..	..	10,130	— 12	0·11	..	..
		1897–98 ..	..	..	..	..	..	..	1	6,933	17	0·24	6,933	+ 17	0·24	..	..
Total ..	2	..	1	10,130	12	..	..	0·11	1	6,933	17	0·24	17,063	+ 5	0·36	0 15 0	13 7 0
Ponnáni	16	1897–98 ..	10	30,686	299	..	..	0·97	2	3,957	190	4·80	34,643	— 109	3·10	..	..
		1898–99 ..	4	12,858	66	..	..	0·51	..	..	..	..	12,858	— 66	0·55	..	..
Total ..	16	..	14	43,544	365	..	..	0·83	2	3,957	190	4·80	47,501	— 175	0·36	— 32 13 0	— 470 5 0
Grand Total ..	† 39	..	23	68,649	510	..	..	7·74	15	30,839	303	0·98	99,488	— 207	0·20	— 38 13 0	— 556 5 0
Presidency Total Excise ..	‡ 3,509	..	3,461	6,103,859	313,256	..	..	5·14	37	71,578	598	..	6,175,428	— 313,258	5·07	..	7,83,145 0 0
Presidency Total Government.	§ 1,298	..	1,273	3,136,778	252,886	..	..	8·04	20	44,639	386	..	3,181,417	— 252,000	7·92	47,250 0 0	6,77,250 0 0
Grand Total ..	‖ 4,807	..	4,734	9,240,628	566,242	..	..	6·12	57	116,217	984	0·84	9,356,845	— 565,253	6·04	47,250 0 0	14,60,395 0 0

APPENDIX J.

STATEMENT showing the Destinations to which Salt sold or imported in 1898–99 was transported for Consumption.

Districts or Provinces declared for.	Districts or sources of supply.															
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay.	Calcutta.	Ceylon.	United Kingdom.	Germany *via* Rangoon.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	365,521	..	..	..	..	..	..	..	..	..	..	..	..	2	..	365,523
Vizagapatam ..	151,271	503,178	..	..	..	..	..	..	..	..	..	..	..	9	..	654,458
Gódávari	..	46,133	415,606	5,362	27,564	..	..	..	..	..	..	3	..	..	389	465,057
Kistna	..	..	9,030	451,029	46,729	..	..	..	..	..	..	..	..	..	..	506,788
Nellore	..	..	..	24,632	361,191	..	..	..	..	..	..	..	..	..	..	385,823
Chingleput and Madras.	2	..	..	..	22,115	527,273	..	..	..	..	241	136	..	2,373	..	552,140
South Arcot ..	..	..	..	..	..	171,075	319,377	2,164	..	..	..	..	..	..	..	492,616
Tanjore	..	..	..	..	..	..	4,023	596,896	5,828	480	..	..	..	..	..	607,232
Madura	..	..	..	..	..	..	..	12,148	233,591	413,620	..	..	..	..	..	660,359
Tinnevelly ..	..	..	..	..	..	..	..	..	4,766	555,628	..	..	4	15	..	560,413
South Canara ..	..	..	..	..	..	..	..	..	..	..	255,299	..	..	7	..	255,306
Malabar	..	..	..	..	..	..	..	..	..	..	912,060	..	..	18	..	912,078
Bellary and Anantapur.	..	..	..	..	1,738	7,611	..	..	..	..	..	..	..	..	..	9,349
Cuddapah	..	..	..	..	185,693	18,704	..	..	..	..	..	..	..	..	..	204,397
Kurnool	..	..	..	1,812	77,805	3,199	..	..	..	..	..	..	..	..	..	82,816
North Arcot ..	..	..	..	..	13,358	375,406	..	..	..	..	..	..	..	..	..	388,764
Salem	..	..	..	..	..	146,926	..	40	..	..	..	..	..	..	..	146,966
Coimbatore including the Nilgiris.	..	..	..	..	..	194,080	2,930	920	186	620	..	..	..	..	..	198,736
Trichinopoly including Pudukkóttai.	..	..	..	..	..	246	46,818	61,322	2,750	127,248	..	..	..	..	..	238,384
Central Provinces.	55,894	440	..	..	..	..	..	..	..	..	..	..	..	..	..	56,334
Orissa including Tributary Mahals.	460,629	18,484	6,500	..	..	..	..	..	..	..	..	..	..	..	..	485,613
Nizam's Dominions.	..	..	600	81,703	11,496	..	..	..	..	..	..	..	..	..	..	93,799
Mysore Province ..	..	..	..	..	..	55,584	..	..	..	..	..	..	..	..	..	55,584
Total ..	1,033,317	538,235	431,736	564,538	747,689	1,500,104	373,153	674,490	247,121	1,097,596	1,167,600	139	4	2,424	389	* 8,378,535

* Exclusive of 81,078 maunds exported to Calcutta and 361,720 maunds exported to Penang.

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APPENDIX K.

STATEMENT of Expenditure in the Salt and Abkári Department, Madras Presidency, during the year 1898-99.

Sub-division or office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioners and Inspectors.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange compensation allowance.	Local allowance.	Establishment of the offices of the Commissioner, Deputy and Assistant Commissioners. Clerks.	Establishment of the offices of the Commissioner, Deputy and Assistant Commissioners. Servants.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	..	..	..	10,047 15 0	553 14 0	22,327 13 2	33,787 9 4	31,165 10 5	1,761 10 4	120 0 0	2,489 5 10	697 10 11
Cocanada	..	..	..	5,633 5 1	553 14 0	9,710 2 9	11,753 12 7	19,694 4 8	215 3 4	..	1,895 3 9	653 11 11
Masulipatam	..	..	..	6,227 8 10	536 0 1	13,800 0 0	9,394 8 3	19,563 10 10	3,157 14 5	..	2,273 6 3	654 2 7
Nellore	..	..	..	6,000 0 0	..	13,309 1 6	17,304 10 4	20,449 7 8	209 12 6	..	1,842 15 10	648 0 0
Chingleput	..	..	..	6,477 6 9	53 9 7	11,401 12 0	27,084 15 0	23,555 9 3	841 1 4	..	2,506 4 4	599 2 1
Cuddalore	..	..	..	6,792 11 6	538 7 10	17,226 12 2	14,272 7 7	20,446 6 7	524 4 3	..	1,632 5 3	641 1 3
Arcot	..	..	..	8,701 13 4	583 1 8	27,907 4 0	13,770 0 3	43,295 14 10	928 3 1	..	1,791 14 5	636 7 5
Bellary	..	..	..	7,604 3 1	524 10 3	19,505 2 1	8,765 8 4	31,850 3 7	738 0 10	..	1,734 5 7	614 3 5
Negapatam	..	..	..	6,000 0 0	553 14 0	18,069 5 10	21,693 12 4	19,545 10 3	299 8 3	..	2,177 7 0	614 10 1
Tinnevelly	..	..	..	6,000 0 0	180 0 0	15,500 0 0	22,772 9 6	24,857 11 4	392 9 6	..	2,165 1 5	669 9 5
Trichinopoly	..	..	..	6,000 0 0	553 14 0	21,873 1 2	16,811 9 9	39,472 14 3	1,118 10 2	1,185 6 11	1,640 8 4	641 9 7
Calicut	..	..	..	6,000 0 0	553 14 0	23,648 9 0	23,485 2 1	51,645 9 11	3,421 4 7	178 6 3	1,888 13 0	642 6 10
Board's Office	42,600 14 11	17,318 6 5	..	10,679 3 3	531 8 8	1,146 5 6	500 0 0	2,564 0 3	3,177 9 4	..	28,909 9 10	3,282 13 2
Deputy Commissioner, Northern Division	..	..	16,800 0 0	..	..	..	..	..	1,096 7 9	..	3,055 14 3	890 14 2
Deputy Commissioner, Central Division	..	..	13,090 9 9	..	..	..	..	600 0 0	855 11 9	..	3,973 2 2	975 2 3
Deputy Commissioner, Southern Division	..	..	15,825 12 11	..	..	..	..	..	1,035 11 1	..	3,575 0 0	1,062 5 5
Deputy Commissioner, Abkári	..	..	9,997 8 0	..	..	..	..	1,250 8 11	652 6 3	..	805 0 0	418 4 3
Madras Town Circle	..	..	..	..	..	5,205 13 7	3,547 10 10	7,745 13 3	25 7 3	..	..	..
Total	42,600 14 11	17,318 6 5	55,713 14 8	92,164 2 10	5,716 12 1	2,20,631 2 9	2,24,944 4 2	3,57,703 8 0	20,451 8 0	1,483 13 2	64,356 5 3	14,342 2 9

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency, during the year 1898-99—*cont.*

Sub-division or office.	Circle and Factory Establishments. Clerks.	Circle and Factory Establishments. Servants.	Circle and Factory Establishments. Local allowance.	Circle and Factory Establishments. Saltpetre amins.	Circle and Factory Establishments. Subordinate fish-curing establishments.	Circle and Factory Establishments. Distillery guards.	Assistants to Chemical Examiner.	Boat establishment.	Famine batta.	Temporary Establishments. Factory and preventive.	Temporary Establishments. Fish-curing.
	14	15	16	17	18	19	20	21	22	23	24
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	12,073 14 4	71,229 14 8	210 9 10	..	3,584 8 3	329 0 0	..	..	1 2 1	6,904 0 7	1,099 12 3
Cocanada	7,163 7 11	29,061 0 9	4,125 2 9	105 4 8	544 4 10	..	..	..	..	2,891 8 11	318 10 9
Masulipatam	8,227 7 1	31,396 13 4	..	717 9 4	688 15 4	387 11 4	..	..	94 12 2	1,678 13 0	122 1 1
Nellore	6,022 14 1	32,707 13 5	..	230 6 0	932 11 7	..	..	..	208 0 11	1,669 1 9	509 9 5
Chingleput	9,094 7 4	52,530 0 3	1,149 14 9	..	853 7 7	..	..	653 6 2	..	2,397 8 10	246 14 0
Cuddalore	6,196 10 2	44,731 8 1	..	..	309 0 0	..	..	..	..	1,502 8 7	39 2 9
Arcot	14,678 12 9	56,808 13 9	..	468 0 0	..	530 9 3	..	..	..	143 9 3	..
Bellary	9,942 8 7	45,054 6 5	..	159 0 0	..	314 3 10	..	..	..	196 2 11	..
Negapatam	5,416 12 3	40,622 2 1	138 2 11	..	1,166 2 5	..	..	..	..	3,594 0 10	264 0 9
Tinnevelly	7,196 9 10	41,686 15 7	54 1 2	143 15 0	1,556 15 1	192 3 2	..	..	..	3,310 9 3	233 1 2
Trichinopoly	16,514 12 9	59,661 0 11	365 10 4	4,288 6 6	..	577 5 9	..	..	..	82 14 6	..
Calicut	14,689 8 4	87,572 15 3	40 8 2	..	8,319 14 1	962 9 0	..	..	..	327 2 11	796 11 2
Board's Office	..	..	..	..	..	..	1,260 0 0	..	..	..	..
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Abkári	..	..	..	..	..	..	..	..	..	..	..
Madras Town Circle	2,475 13 4	5,099 11 9	..	..	..	221 13 3	..	..	..	..	..
Total	1,19,693 10 9	5,98,163 4 3	6,084 1 11	6,112 9 6	17,955 15 2	3,516 7 7	1,260 0 0	653 6 2	303 15 2	24,698 1 9	3,629 15 4

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency, during the year 1898-99—*cont.*

Sub-division or office.	Temporary Establishments—*cont.*				Allowance.	Supplies and Services and Contingencies.					
	Boat establishment.	Pure Abkári. Sub-Inspectors.	Pure Abkári. Clerks.	Pure Abkári. Servants.	Travelling allowance.	Rewards.	Purchase, repair and carriage of tents.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Carriage of stationery and records.
	25	26	27	28	29	30	31	32	33	34	35
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	..	..	..	769 1 8	11,565 6 4	11,107 4 4	702 7 5	19,470 11 10	2,163 12 9	187 10 0	824 8 2
Cocanada	..	5,151 5 11	918 11 4	3,444 6 5	7,625 0 9	4,472 0 6	479 7 10	8,572 5 6	1,488 13 0	97 5 0	623 7 2
Masulipatam	..	393 8 10	..	100 2 8	7,589 9 4	5,750 14 0	1,062 5 3	10,471 10 5	1,741 1 3	128 14 0	855 3 3
Nellore	..	..	..	293 6 5	7,059 12 0	6,545 7 9	701 2 8	15,871 0 1	1,683 12 0	29 6 0	1,103 7 7
Chingleput	..	..	..	..	6,331 12 11	6,180 15 7	510 14 8	21,821 12 7	1,781 1 6	10 5 0	358 9 1
Cuddalore	..	..	..	..	6,185 3 0	5,870 11 7	329 12 2	4,185 2 8	1,641 14 4	53 11 0	397 12 7
Arcot	..	2,158 3 5	..	1,541 14 6	15,286 4 5	14,838 4 8	1,182 2 0	1,689 13 3	4,340 0 3	121 11 0	1,241 8 9
Bellary	..	..	..	..	10,925 14 1	8,185 13 2	1,319 13 5	5,557 10 1	2,560 14 0	96 8 0	1,182 0 7
Negapatam	102 7 3	..	..	123 11 11	6,905 2 7	4,910 6 0	452 13 3	14,139 1 0	1,630 15 0	80 1 0	610 2 1
Tinnevelly	..	298 0 0	..	53 11 10	8,655 11 5	5,643 10 0	794 0 1	12,554 5 5	2,078 7 9	73 0 0	862 9 5
Trichinopoly	..	80 0 0	..	267 4 2	14,195 8 1	16,423 11 4	991 14 3	6,006 4 10	2,670 10 6	77 4 0	1,129 1 6
Calicut	..	1,162 7 6	275 0 4	1,412 0 11	17,684 3 9	22,992 11 1	907 6 8	7,863 9 4	4,252 10 9	336 15 0	1,865 14 1
Board's Office	..	..	..	..	2,501 8 0	..	7,886 11 6	1,345 6 6	2,997 4 6	831 3 0	160 11 6
Deputy Commissioner, Northern Division	..	..	..	..	1,749 13 9	..	146 13 3	..	394 6 0	235 14 0	222 1 9
Deputy Commissioner, Central Division	..	..	..	..	2,814 9 9	..	203 4 6	..	361 8 0	70 14 0	297 5 3
Deputy Commissioner, Southern Division	..	..	..	..	2,777 6 4	..	396 14 1	..	841 6 0	160 12 0	575 5 9
Deputy Commissioner, Abkári ..	..	..	..	..	1,496 8 0	..	..	..	45 15 6	19 6 0	85 3 8
Madras Town Circle	..	..	..	..	1,735 14 0	1,476 12 0	11 1 5	..	90 6 6	2 13 0	3 5 1
Total ..	102 7 8	9,243 9 8	1,193 11 4	8,005 12 6	1,33,075 4 6	1,14,308 10 0	18,079 10 5	1,29,349 13 6	32,754 15 7	2,513 8 0	12,398 8 3

APPENDIX K—*cont.*

Statement of Expenditure in the Salt and Abkári Department, Madras Presidency, during the year 1898-99—*cont.*

Sub-division or office.	Supplies and Services and Contingencies—*cont.*		Salt Purchase and Freight.										
	Office expenses.	Miscellaneous.	Charges for conveying salt to French Government and to Fish-curing yards.	Purchase of salt manufacturers' share.	Purchase of salt for fish-curing purposes.	Purchase of salt for supply to French Government.	Conveying and storing salt.	Purchase of salt-weighing machines.	Cost of gathering spontaneous salt.	Petty works for manufacture and storage of salt. Government works.	Petty works for manufacture and storage of salt. Excise licensees' works.	Sundry manufacturing charges.	Total.
	36	37	38	39	40	41	42	43	44	45	46	47	48
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	1,054 14 11	3,431 14 4	1,550 15 0	66,326 13 9	..	..	4,168 4 5	..	..	6,482 4 3	3,893 0 9	2,111 4 7	3,34,184 13 6
Cocanada	359 5 10	1,822 3 6	813 3 5	..	..	..	974 0 10	..	..	206 8 7	2,059 8 8	51 11 0	1,33,478 11 11
Masulipatam	492 6 9	1,640 0 4	93 8 10	..	116 14 8	..	10 10 8	..	192 8 0	2,805 0 8	1,858 2 3	2,157 3 5	1,36,391 2 6
Nellore	564 12 7	2,794 8 9	353 11 10	43,328 5 10	84 14 0	..	2,396 5 9	..	..	1,868 12 1	1,734 7 5	467 8 5	1,89,526 6 2
Chingleput	913 7 9	13,181 13 5	5,354 12 8	5,547 1 4	700 1 10	..	2,013 13 6	..	..	2,710 12 10	5,243 2 8	2,175 12 4	2,14,081 12 11
Cuddalore	440 2 9	887 0 10	40 4 1	12 10 8	90 0 6	..	..	..	..	86 8 11	1,338 0 5	40 13 6	1,36,451 3 0
Arcot	421 6 5	2,396 14 10	..	..	..	..	..	..	..	..	..	..	2,15,462 11 11
Bellary	292 9 11	1,488 9 1	..	..	..	..	..	..	..	..	..	..	1,58,612 7 3
Negapatam	795 7 6	4,506 5 2	1,189 1 8	11,280 7 7	..	..	2,432 10 5	4 0 0	..	3,341 5 7	3,958 1 2	166 15 0	1,77,004 11 7
Tinnevelly	259 9 10	2,406 6 7	28,838 0 10	10,035 2 1	662 12 5	..	1,729 15 0	..	..	216 7 3	1,904 7 4	358 13 11	2,04,938 3 0
Trichinopoly	162 2 5	1,822 1 9	..	..	..	..	..	..	..	..	..	..	2,14,613 11 9
Calicut	473 9 11	6,184 0 0	8,497 6 9	..	..	..	1,116 14 9	..	..	2,834 10 9	..	1 2 0	3,01,944 1 10
Board's Office	922 2 5	55,940 12 9	..	..	..	..	..	405 7 7	..	..	..	..	1,84,961 14 1
Deputy Commissioner, Northern Division	94 12 4	434 11 11	..	..	..	..	..	..	..	..	..	..	25,121 13 2
Deputy Commissioner, Central Division	43 7 6	135 2 4	..	..	..	..	..	..	..	..	..	..	23,410 13 3
Deputy Commissioner, Southern Division	64 4 9	91 2 2	..	..	..	..	..	..	..	..	..	..	26,406 0 6
Deputy Commissioner, Abkári.	21 9 2	54 0 2	..	..	..	..	..	..	..	..	..	..	14,846 5 11
Madras Town Circle	28 8 11	14,441 14 2	..	..	..	..	..	..	..	..	..	..	42,112 14 4
Total ..	7,404 13 8	1,13,659 10 1	46,731 1 1	1,36,530 9 3	1,654 11 5	..	15,642 11 4	409 7 7	192 8 0	20,552 7 4	21,986 14 8	6,161 4 2	27,33,549 14 7
Deduct amount debitable to 7 Excise ..													9,91,676 0 5
Net debitable to Salt ..													17,41,873 14 2

APPENDIX L.

STATEMENT of Expenditure upon Works in the Salt Abkári and Customs Department in the Madras Presidency for 1898–99.

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.	Negapatam Sub-division.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.							
A.—Roads, including compensation.							
New works	507 4 3	..	..	..	..	..	109 15 10
Repairs	4,197 15 8	169 9 6	25 0 0	2,611 2 7	450 12 10	379 2 10	750 2 2
Total, Roads including compensation	4,705 3 11	169 9 6	25 0 0	2,611 2 7	450 12 10	379 2 10	860 2 0
B.—Other Works.							
New Works. Compensation	..	997 0 5	1,751 15 3	..	535 5 0	..	2,298 0 9
New Works. Protective works, such as hedges, &c.	30 0 0	33 5 6	186 15 6	444 14 6	1,687 12 5	134 10 0	876 3 2
New Works. Offices and lines	4,767 10 10	2,724 10 11	1,303 3 9	4,019 12 7	(a) 3,018 7 7	254 14 6	3,304 15 5
New Works. Boats	..	..	150 0 0	555 0 0	(b) 195 6 3	..	26 1 4
New Works. Other works for public convenience	55 14 2	..	..	..	..	..	..
New Works. Sundry works	..	..	3,528 9 1	69 1 0	(c) ..	..	4 11 10
Total, New Works	4,853 9 0	3,755 0 10	6,920 11 7	5,088 12 1	5,436 15 3	389 8 6	6,510 0 6
Repairs. Protective works, such as hedges, &c.	3,455 13 10	2,569 14 4	1,150 13 10	3,150 1 11	8,185 3 2	401 4 10	1,856 8 3
Repairs. Offices and lines	4,997 12 11	725 6 5	2,001 9 11	3,941 0 6	(d) 3,624 0 3	2,703 0 0	3,742 7 1
Repairs. Boats	25 15 9	154 13 2	198 3 2	367 12 5	(e) 309 2 0	39 15 7	77 5 0
Repairs. Other works for public convenience	24 3 4	..	..	83 4 3	..	..	..
Repairs. Sundry works	923 1 7	158 9 0	175 3 11	462 11 7	238 4 6	164 13 1	642 12 9
Total, Repairs	9,436 15 5	3,608 10 11	3,525 14 10	8,0[illegible] 14 8	12,356 9 11	3,309 1 6	6,319 1 6
Total, Other Works	14,290 8 5	7,363 11 9	10,446 10 5	13,093 10 9	17,793 9 2	3,698 10 0	12,829 2 0
Total, Works for Revenue and General purposes	18,995 12 4	7,533 5 3	10,471 10 5	15,704 13 4	18,244 6 0	4,077 12 10	13,689 4 0
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works. Compensation	..	..	..	..	— 114 9 0	..	..
New Works. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	179 7 6	..	..	264 10 8	..	..	2,061 14 11
New Works. Protective works	740 6 1	..	..	..	284 13 9	..	..
New Works. Store-sheds and gollahs	192 3 7	..	129 11 10	..	..	..	444 5 8
New Works. Sundry works	37 9 4	..	553 9 6	24 0 0	(f) 119 10 2	12 0 0	8 14 4
Total, New Works	1,149 10 6	..	683 5 4	288 10 8	289 14 11	12 0 0	2,515 2 11
Repairs. Irrigation channels (brine-supply) including opening bars, &c.	3,426 3 10	..	508 10 7	33 14 2	457 10 0	..	..
Repairs. Platforms and drying grounds	618 2 4	99 5 10	84 7 9	1,026 15 2	946 12 11	..	519 2 5
Repairs. Protective works	729 4 2	..	1,358 9 7	..	757 13 4	..	70 0 0
Repairs. Store-sheds and gollahs	381 11 6	107 2 9	169 15 5	519 4 1	203 12 7	86 8 11	237 0 3
Repairs. Sundry works	177 3 11	..	..	..	18 1 1	..	..
Total, Repairs	5,332 9 9	206 8 7	2,121 11 4	1,580 1 5	2,384 1 11	86 8 11	826 2 8
Total, Works for the manufacture and storage of salt	6,482 4 3	206 8 7	2,805 0 8	1,868 12 1	2,674 0 10	98 8 11	3,341 5 7
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	474 15 6	1,039 0 3	..	167 2 9	259 13 3	107 5 10	449 13 0
Works for manufacture and storage of salt	3,893 0 9	2,059 8 8	1,858 2 3	1,734 7 5	5,243 2 8	1,336 0 5	3,958 1 2
Total, Excise Works	4,368 0 3	3,098 8 11	1,858 2 3	1,901 10 2	5,502 15 11	1,443 6 3	4,407 14 2
Grand Total	29,846 0 10	10,828 6 9	15,134 13 4	19,475 3 7	26,421 6 9	5,619 12 0	21,438 7 9

Classification.	Tinnevelly Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcot Sub-division.	Trichinopoly Sub-division.	Deputy Commissioner, Central division.	Central Office.	Total.
1	9	10	11	12	13	14	15	16
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.								
A.—Roads, including compensation.								
New works	..	..	..	..	..	..	..	617 4 1
Repairs	..	..	..	..	..	..	..	8,583 13 7
Total, Roads including compensation	..	..	..	..	..	..	..	9,201 1 8
B.—Other Works.								
New Works. Compensation	95 0 0	710 3 10	33 11 7	215 10 0	..	..	..	6,636 14 10
New Works. Protective works, such as hedges, &c.	..	106 8 4	..	..	..	..	..	3,500 5 5
New Works. Offices and lines	8,534 0 0	4,477 9 2	5,014 14 6	— 55 5 7	5,876 4 10	..	379 7 10	43,620 10 4
New Works. Boats	44 11 8	266 0 0	..	..	..	2,500 0 0	..	3,737 3 3
New Works. Other works for public convenience	..	..	..	..	..	..	..	55 14 2
New Works. Sundry works	267 5 11	589 11 7	..	1,542 6 10	..	..	..	6,001 14 3
Total, New Works	8,941 1 7	6,150 0 11	5,048 10 1	1,702 11 3	5,876 4 10	2,500 0 0	379 7 10	63,552 14 3
Repairs. Protective works, such as hedges, &c.	500 5 8	130 4 3	..	..	..	..	..	21,400 6 6
Repairs. Offices and lines	2,346 5 7	947 1 8	509 0 0	..	130 0 0	..	530 12 0	26,698 8 4
Repairs. Boats	15 0 0	106 12 7	..	..	..	..	1,039 14 0	2,334 13 8
Repairs. Other works for public convenience	..	..	..	..	..	..	..	117 7 7
Repairs. Sundry works	251 8 7	529 5 11	..	..	..	..	..	3,546 6 11
Total, Repairs	3,613 3 10	1,713 8 5	509 0 0	..	130 0 0	..	1,570 10 0	54,097 11 0
Total, Other Works	12,551 5 5	7,863 9 4	5,557 10 1	1,702 11 3	6,006 4 10	2,500 0 0	1,950 1 10	1,17,650 9 3
Total, Works for Revenue and General purposes	12,551 5 5	7,863 9 4	5,557 10 1	1,702 11 3	6,006 4 10	2,500 0 0	1,950 1 10	1,26,851 10 11
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.								
New Works. Compensation	..	..	..	..	..	..	..	— 114 9 0
New Works. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	..	..	..	..	..	..	..	2,506 1 1
New Works. Protective works	..	..	..	..	..	..	..	1,025 3 10
New Works. Store-sheds and gollahs	..	..	..	..	..	..	..	766 5 1
New Works. Sundry works	24 12 0	..	..	..	..	..	..	780 7 4
Total, New Works	24 12 0	..	..	..	..	..	..	4,963 8 4
Repairs. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..	4,426 6 7
Repairs. Platforms and drying grounds	..	..	..	..	..	..	..	3,294 14 5
Repairs. Protective works	..	..	..	..	..	..	..	2,915 11 1
Repairs. Store-sheds and gollahs	191 11 2	2,834 10 9	..	..	..	..	..	4,731 13 5
Repairs. Sundry works	24 12 6	..	..	..	..	..	..	220 1 6
Total, Repairs	216 7 8	2,834 10 9	..	..	..	..	..	15,588 15 0
Total, Works for the manufacture and storage of salt	241 3 8	2,834 10 9	..	..	..	..	..	20,552 7 4
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.								
Works for general purposes	..	..	..	..	..	..	..	2,498 2 7
Works for manufacture and storage of salt	1,904 7 4	..	..	..	..	..	..	21,986 14 8
Total, Excise Works	1,904 7 4	..	..	..	..	..	..	24,485 1 3
Grand Total	14,700 0 5	10,698 4 1	5,557 10 1	1,702 11 3	6,006 4 10	2,500 0 0	1,950 1 10	1,71,889 3 6

(a) Excludes Rs. 36-15-7 included in the figure shown against the Central office.
(b) Excludes Rs. 2,500 shown against Deputy Commissioner, Central division.
(c) ,, ,, 12-14-0 ,, the Arcot Sub-division.
(d) ,, ,, 530-12-0 ,, the Central office.
(e) ,, ,, 36-15-9 included in the figure shown against the Central office.
(f) ,, ,, 12-0-0 and Rs. 24-12-0 shown against Cuddalore and Tinnevelly Sub-divisions.

APPENDIX M.

STATEMENT showing the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1898.

Factories.	Sodium Chloride.								Magnesium Chloride.							Magnesium Sulphate.							Calcium Salts.							Dirt.						
	1876.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Government Salt.																																				
Ganjám	95·5	94·8	95·2	94·8	94·0	95·8	94·1	95·9	1·8	1·2	1·3	1·0	0·9	2·5	0·4	0·0	..	0·1	0·6	0·4	0·2	..	1·7	1·7	2·1	2·1	1·3	2·1	0·9	1·3	0·4	1·3	0·9	1·2	0·8	1·2
Surlá extension	..	..	..	95·0	93·5	95·6	..	..	..	..	1·5	1·8	0·6	..	..	..	..	0·1	0·5	1·3	..	..	..	..	1·5	1·6	1·2	..	..	..	..	1·6	2·3	0·8	..	..
Calingapatam	..	..	..	..	..	..	..	96·3	..	..	..	..	..	..	1·0	..	..	..	..	..	..	0·1	..	..	..	..	..	..	0·8	..	..	..	..	..	..	0·9
Karasa extension	..	93·8	92·7	94·7	92·9	95·4	..	..	2·2	2·8	1·8	1·8	2·1	..	..	1·0	0·5	0·5	1·3	0·9	..	..	1·6	1·7	1·8	1·9	1·6	..	..	1·1	0·5	0·8	1·8	1·4	..	..
Balacheruvu	96·3	95·6	94·3	94·3	93·6	93·1	95·3	96·3	1·8	2·5	2·3	2·4	2·9	2·1	0·8	0·8	0·2	0·3	0·3	0·6	0·6	0·9	0·9	2·0	1·7	2·1	1·8	1·2	0·8	0·6	0·2	0·8	1·1	1·4	0·4	0·6
Do. extension ..	..	94·1	94·9	94·0	..	93·2	94·9	..	2·7	2·0	2·2	..	2·6	2·4	..	1·1	0·3	0·3	..	0·7	0·6	..	1·1	1·6	2·3	..	2·1	1·3	..	0·8	0·5	0·7	..	0·9	0·5	..
Polavaram	..	94·0	..	..	95·3	95·2	95·8	..	1·6	..	..	1·4	1·0	0·4	..	0·3	..	..	0·3	0·4	..	..	2·0	..	..	1·8	0·9	1·2	..	1·6	..	..	1·0	1·8	1·2	..
Penuguduru extension No. I ..	..	96·4	93·7	94·2	94·1	94·4	..	..	1·5	3·2	2·4	2·9	2·6	..	..	0·0	1·0	0·6	0·6	1·1	..	..	1·1	1·3	1·6	1·7	1·2	..	..	0·3	0·3	0·7	0·3	0·4	..	..
Do. do. „ II ..	..	..	94·7	95·4	95·0	94·2	..	..	..	1·5	1·4	2·3	2·3	..	..	..	0·2	0·2	0·5	0·2	..	..	..	2·1	1·4	1·1	2·0	..	..	..	0·2	0·7	0·6	0·8	..	..
Pandraka	..	95·6	94·7	93·9	94·0	94·8	96·9	..	2·1	2·1	2·5	1·9	1·0	1·1	..	0·4	0·7	0·1	0·7	0·0	0·1	..	1·2	1·4	2·3	1·8	2·4	0·8	..	0·4	0·1	0·7	1·2	1·3	0·7	..
Kanuparti	..	..	..	..	..	93·9	94·6	..	..	..	..	..	3·1	2·8	..	..	..	..	..	1·0	0·8	..	..	..	..	..	1·1	0·9	..	..	..	..	..	0·5	0·5	..
Chinna Ganjám	94·2	..	91·9	93·9	93·5	92·4	93·6	92·8	..	2·9	2·6	2·5	3·0	3·1	3·5	..	0·7	0·1	0·8	0·1	1·3	1·2	..	2·4	2·5	1·9	3·0	1·2	1·6	..	0·4	0·5	0·6	1·2	0·3	0·4
Krishnápatnam extension No. I	..	94·1	94·9	..	..	..	..	..	1·9	2·2	..	..	..	..	..	1·0	0·8	..	..	..	..	..	1·1	1·2	..	..	..	..	..	1·6	0·4	..	..	..	..	..
Do. do. „ II	..	..	93·7	..	..	..	..	..	..	3·0	..	..	..	..	..	..	1·1	..	..	..	..	..	..	1·2	..	..	..	..	..	..	0·4	..	..	..	..	..
Dugarázpatnam	..	92·7	93·0	89·6	92·7	92·9	..	92·3	2·0	2·9	3·5	3·4	2·8	..	3·3	0·8	0·6	0·5	1·3	0·8	..	1·4	2·0	2·1	2·7	1·7	1·8	..	1·6	1·0	0·4	3·2	0·5	1·1	..	0·8
Kattur	..	..	..	..	..	93·7	94·5	..	..	..	..	..	2·9	2·5	..	..	..	..	..	0·9	0·8	..	..	..	..	..	1·5	1·3	..	..	..	..	..	0·3	0·5	..
Vayalur	..	..	..	..	..	94·4	94·9	..	..	..	..	..	2·4	2·3	..	..	..	..	..	1·7	1·1	..	..	..	..	..	0·9	1·2	..	..	..	..	..	0·3	0·3	..
Pulidiwak	..	..	..	..	..	93·6	95·6	..	..	..	..	..	2·5	1·8	..	..	..	..	..	1·3	0·3	..	..	..	..	..	1·3	1·3	..	..	..	..	..	0·7	0·6	..
Attiput	..	..	..	..	..	94·9	95·7	..	..	..	..	..	2·4	1·9	..	..	..	..	..	1·2	0·5	..	..	..	..	..	0·8	1·3	..	..	..	..	..	0·3	0·5	..
Vallur	..	..	..	..	..	93·1	96·3	..	..	..	..	..	2·6	0·7	..	..	..	..	..	1·9	..	..	..	..	..	..	1·5	1·5	..	..	..	..	..	0·4	0·7	..
Merkanam extension ..	..	94·1	96·1	..	..	..	..	..	2·3	1·7	..	..	..	..	..	0·4	0·3	..	..	..	..	..	1·7	1·4	..	..	..	..	..	1·1	0·3	..	..	..	..	..
Kandadu	..	..	93·8	95·8	93·6	..	..	..	..	1·8	0·7	1·4	..	..	..	..	..	0·3	..	..	..	..	..	2·9	1·3	3·1	..	..	..	..	0·6	1·6	1·5	..	..	..
Védáranniyam extension	..	97·0	95·3	96·4	94·0	..	94·7	..	0·6	1·5	1·4	2·3	..	2·1	..	0·0	0·2	0·3	0·7	..	0·5	..	0·9	1·5	1·1	1·6	..	1·3	..	1·0	0·5	0·5	0·8	..	0·7	..
Adirámpatnam do.	..	95·3	95·8	95·0	96·5	93·9	94·8	..	1·8	1·3	1·7	1·2	2·7	2·7	..	0·6	0·6	0·7	0·2	1·2	0·2	..	0·8	1·6	1·3	1·5	1·3	1·3	..	1·0	0·2	0·8	0·5	0·4	0·4	..
Kattumavadi	..	94·7	94·2	93·4	94·2	92·7	94·6	94·2	2·2	2·4	1·5	2·1	2·9	2·0	2·6	1·0	0·5	0·0	0·4	1·3	0·5	1·6	1·2	1·6	2·5	1·7	1·7	1·4	0·9	0·5	0·2	1·6	1·2	0·9	1·0	0·2
Lakshmi pans	..	96·2	92·7	92·9	94·0	95·0	95·2	94·1	1·7	2·4	1·7	2·5	3·0	1·7	0·6	0·4	0·5	0·1	0·5	1·0	0·6	0·6	1·1	1·9	2·7	1·7	1·7	1·3	1·5	0·3	0·2	2·5	0·9	0·8	0·8	2·4
Manakkudi	..	..	..	..	..	95·8	94·9	96·1	..	..	..	..	1·4	2·2	1·6	..	..	..	..	0·0	0·6	0·6	..	..	..	..	1·9	1·3	0·8	..	..	..	..	0·4	0·4	0·2
Sevandakulam extension	..	95·2	94·8	93·1	93·6	94·8	94·1	94·3	2·7	2·4	3·6	3·2	1·9	3·1	2·6	0·7	0·1	0·8	0·4	0·3	0·8	0·8	0·9	1·9	1·8	2·1	2·2	1·1	1·2	0·2	0·4	0·3	0·4	0·4	0·1	0·2
Average ..	..	..	..	..	..	..	..	94·7	..	..	..	..	..	..	1·8	..	..	..	..	..	..	0·8	..	..	..	..	..	..	1·1	..	..	..	..	..	..	0·7
Excise Salt.																																				
Surlá	..	92·2	93·2	94·5	92·8	94·7	94·0	95·6	3·0	1·5	1·7	1·8	1·7	2·5	1·5	0·6	0·0	0·3	0·7	0·6	0·7	0·4	2·4	2·1	1·7	1·8	1·3	1·6	0·9	1·2	0·2	1·3	2·6	1·4	0·7	1·0
Naupada	92·8	96·1	..	..	95·9	94·3	..	95·4	0·9	..	..	0·7	1·9	..	1·3	0·0	..	..	..	0·6	..	0·5	1·5	..	..	1·8	1·6	..	1·3	1·2	..	..	1·2	1·1	..	1·0
Kuppili	..	88·7	91·6	92·1	94·3	92·6	95·7	96·1	3·1	2·9	1·5	0·5	1·1	1·1	1·1	1·7	0·8	..	..	..	0·1	0·4	2·7	1·8	2·5	1·2	2·1	1·5	0·8	3·4	0·2	3·4	2·7	3·6	1·3	1·0
Konada	..	91·1	91·8	92·6	94·4	95·2	95·1	94·4	3·5	2·9	1·5	0·9	1·0	1·7	1·3	0·7	0·3	..	0·4	0·4	0·1	0·5	2·5	2·6	2·4	1·6	1·4	1·5	1·8	1·9	0·3	3·1	2·4	1·3	1·1	1·4
Bimlipatam	..	92·2	91·0	92·5	92·1	91·4	93·0	95·2	3·4	2·4	2·6	2·7	4·2	2·7	1·7	0·6	0·2	0·3	1·3	2·0	1·3	0·4	2·2	2·7	2·3	1·9	1·5	1·3	1·1	1·2	0·4	1·8	1·4	0·6	1·3	0·8
Karasa	95·3	92·1	93·0	94·0	93·0	95·8	95·7	95·1	2·4	2·9	2·0	2·6	1·6	1·5	1·4	0·4	0·8	0·1	0·1	0·3	0·5	0·5	2·4	1·7	2·5	2·1	1·5	1·3	1·4	2·1	0·3	1·1	1·6	0·6	0·7	1·0
Penuguduru	92·6	96·0	94·6	94·1	93·1	93·4	93·6	92·4	1·2	2·0	2·0	2·6	3·4	2·9	3·2	0·2	0·5	0·7	1·2	0·9	1·1	0·6	1·4	1·5	1·4	1·7	1·3	1·0	2·6	6·5	0·4	1·4	1·0	0·6	0·8	0·5
Jagannaikpur	..	95·8	95·8	95·2	93·9	94·9	95·7	92·6	1·6	1·4	1·5	2·7	2·4	2·0	2·8	0·1	0·2	0·5	0·4	0·9	0·7	0·8	1·2	1·7	1·4	1·9	1·0	0·9	1·4	0·8	0·4	1·1	0·5	0·3	0·3	0·5
Mogalturru	..	94·6	94·1	92·6	93·9	93·9	96·0	93·2	0·8	1·5	2·5	2·4	2·2	1·1	1·8	0·2	0·0	0·7	0·4	0·7	0·1	0·2	2·0	2·4	1·8	1·6	1·4	1·1	1·5	2·2	0·3	1·9	1·2	1·4	1·4	1·0
Manginapudi	93·5	..	90·4	91·1	93·0	90·3	91·8	91·8	..	4·1	3·5	1·5	3·1	2·9	2·2	..	0·2	0·7	0·6	0·9	0·4	1·1	..	2·7	2·6	2·5	2·7	2·5	2·2	..	0·4	1·7	2·0	2·8	1·6	2·6
Nizampatam	..	92·6	..	90·9	89·3	90·4	93·2	94·2	1·5	..	2·9	3·7	3·1	1·8	2·5	0·0	..	0·9	1·3	0·8	1·6	0·8	2·5	..	1·8	2·4	2·2	1·2	1·1	2·9	..	3·2	2·9	3·1	1·7	0·7
Kanuparti	94·7	92·6	93·1	..	93·2	93·5	94·2	..	3·1	2·3	..	3·0	3·5	3·0	..	0·8	0·0	..	0·9	0·6	0·6	..	1·7	2·8	..	1·8	1·5	1·5	..	0·8	0·3	..	0·7	0·5	0·4	..

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APPENDIX M—*cont.*

Statement showing the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency *in the season of* 1898—*cont.*

Factories.	Sodium Chloride.								Magnesium Chloride.							Magnesium Sulphate.							Calcium Salts.							Dirt.						
	1876.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1892.	1893.	1894.	1895.	1896.	1897.	1898.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Excise Salt—cont.																																				
Pákala	..	92·8	93·1	91·2	90·1	92·5	92·6	90·7	2·9	3·1	3·8	4·7	3·5	3·5	4·7	0·6	1·3	1·6	0·7	1·9	1·9	2·7	1·9	1·3	1·9	2·6	1·2	0·9	1·0	0·8	0·5	1·2	1·3	0·5	0·7	0·5
Iskapalle	97·2	94·9	94·9	93·9	92·8	..	94·2	92·5	1·8	1·9	2·5	3·5	..	2·4	3·1	0·6	0·9	0·8	1·3	..	1·1	1·5	1·3	1·4	1·5	1·7	..	1·1	1·4	0·8	0·4	0·8	0·4	..	0·8	0·5
Krishnápatnam	94·2	93·0	93·4	93·2	93·2	92·9	92·9	92·9	2·4	3·2	2·9	3·4	1·5	3·4	3·4	1·4	0·4	1·4	1·9	1·5	1·2	1·8	1·3	2·0	1·4	1·2	3·0	1·4	1·0	1·4	0·4	0·6	0·8	0·6	0·8	0·5
Do. extension No. I	..	..	..	93·1	93·3	95·8	92·9	92·4	..	..	2·7	2·5	0·9	3·4	3·7	..	..	0·8	1·3	1·1	1·3	1·9	..	..	2·0	1·7	1·2	1·6	0·9	..	..	0·9	0·7	0·6	0·5	0·5
Do. do. „ II	..	..	..	93·0	92·7	93·9	95·0	92·7	..	..	3·1	3·6	1·4	2·3	2·9	..	..	1·7	1·2	1·6	0·9	1·4	..	..	1·2	1·7	2·2	0·9	1·2	..	..	0·6	0·4	0·5	0·5	0·9
Tada	..	94·4	93·3	91·3	93·3	93·6	93·2	92·8	2·4	2·8	4·9	4·1	2·6	3·4	3·8	0·5	1·7	2·5	1·7	1·1	1·7	1·7	1·7	1·6	1·0	1·4	1·1	1·1	0·8	0·6	0·3	0·1	0·1	0·3	0·4	0·2
Kattur	94·1	93·0	94·3	92·7	93·2	96·3	95·0	..	2·8	2·3	2·8	2·8	1·0	1·7	..	1·2	0·5	1·6	1·3	0·1	1·0	..	1·3	1·7	1·8	1·6	1·6	1·1	..	1·1	0·4	0·6	0·7	0·7	0·6	..
Vayalur	93·7	93·2	95·6	..	94·4	95·5	..	..	2·8	1·6	..	2·1	2·1	..	..	0·4	0·6	..	0·4	0·6	..	..	1·8	1·3	..	2·1	1·2	..	..	1·4	0·2	..	0·7	0·2	..	..
Pulidiwak	93·4	92·6	93·5	92·6	95·1	..	..	..	2·3	3·2	3·5	1·6	..	..	..	1·5	0·8	1·5	0·6	..	..	..	1·6	1·6	1·4	1·3	..	..	..	1·1	0·3	0·5	0·8	..	..	..
Attiput	92·6	93·4	94·1	95·2	93·2	94·2	95·5	..	1·7	2·1	1·8	3·0	2·9	1·9	..	0·2	0·6	0·3	0·7	0·6	0·5	..	2·2	2·0	1·5	2·2	1·5	1·2	..	0·5	0·2	0·7	0·4	0·3	0·6	..
Vallur	94·3	94·0	95·3	94·0	95·0	..	96·6	..	2·1	1·7	3·0	1·8	..	0·8	..	0·5	0·3	0·9	0·4	..	0·1	..	2·0	1·7	1·4	1·6	..	1·4	..	1·1	0·2	0·3	0·7	..	0·7	..
Vadasamanjeri	..	91·2	92·6	92·5	91·6	93·5	..	..	3·6	3·5	3·8	2·7	2·8	..	..	1·8	1·3	1·2	3·6	1·6	..	..	1·7	1·4	1·7	1·0	1·1	..	..	1·3	0·4	0·5	0·7	0·6	..	..
Covelong	..	94·0	94·8	94·1	93·1	93·2	..	..	2·3	2·0	2·6	3·1	3·2	..	..	0·7	1·0	0·2	1·1	0·3	..	..	1·5	0·9	1·9	1·8	2·3	..	..	1·1	0·7	0·8	0·7	0·8	..	..
Cheyur	93·2	95·2	..	94·7	..	91·0	..	..	0·9	..	1·2	..	4·2	..	..	0·1	..	0·2	..	0·9	..	..	1·4	..	2·2	..	2·7	..	..	2·1	..	1·2	..	0·3	..	..
Merkanam	91·0	92·7	95·1	94·8	93·1	93·5	..	93·3	2·6	1·4	1·6	2·8	2·6	..	2·6	0·5	0·5	0·0	0·3	0·6	..	1·1	1·8	2·0	2·1	2·7	2·3	..	1·8	2·0	0·4	1·2	0·7	0·7	..	0·5
Chunampet	..	95·6	94·3	95·5	93·0	92·9	93·0	92·4	1·0	1·9	1·5	3·0	2·9	3·1	2·9	0·2	0·1	0·0	0·4	0·9	1·3	1·5	2·0	2·5	2·6	2·9	2·3	2·0	1·5	1·0	0·4	0·2	0·3	0·4	0·3	0·9
Cuddalore	..	92·4	92·8	92·8	95·4	93·3	94·0	91·4	2·1	1·9	1·2	0·5	2·6	2·4	3·8	0·5	0·1	0·0	..	0·5	0·5	2·3	2·0	2·5	3·7	2·4	2·3	1·9	1·0	2·4	0·2	2·0	1·2	0·9	0·8	1·2
Kudigadu	..	93·1	94·3	94·5	95·3	94·4	93·4	..	3·1	2·6	2·0	1·0	2·5	3·4	..	0·9	0·7	0·1	..	1·1	1·4	..	1·5	1·6	1·8	2·1	1·2	1·1	..	1·0	0·4	1·1	1·2	0·4	0·4	..
Kumblimedu	..	93·4	92·8	91·1	95·6	94·3	..	..	3·0	2·7	2·1	0·9	2·5	..	..	0·6	0·9	0·3	..	0·3	..	..	1·8	1·8	3·5	2·1	1·9	..	..	0·8	0·4	2·5	0·9	0·8	..	..
Manavari	..	92·0	91·6	90·2	96·2	93·3	..	..	2·4	2·5	1·9	0·7	2·1	..	..	0·5	0·6	0·0	0·1	..	..	..	2·6	2·3	4·1	1·7	3·4	..	..	2·3	0·5	3·5	0·8	0·3	..	..
Manambadi	..	..	93·5	95·3	96·5	95·4	95·9	95·3	..	2·6	1·2	0·6	1·5	1·3	1·9	..	0·0	0·0	0·1	..	0·0	0·3	..	2·7	2·5	1·6	2·1	2·0	1·6	..	0·3	0·7	0·5	0·5	0·4	0·4
Neidavasal	95·3	91·2	92·5	94·3	93·1	92·0	91·8	94·4	4·0	3·9	2·0	3·2	4·0	4·5	2·5	2·5	1·3	0·0	0·8	1·2	1·7	1·1	1·2	1·4	2·7	1·5	1·7	1·0	0·9	0·7	0·3	0·6	1·0	0·6	0·5	0·4
Tranquebar	..	93·0	92·3	91·9	93·3	93·7	94·3	92·2	2·4	3·6	3·7	3·5	3·4	2·5	3·5	1·9	2·2	1·4	1·0	0·9	1·0	2·1	1·2	0·9	1·7	1·5	1·4	1·2	0·9	1·0	0·4	0·9	0·3	0·3	0·7	0·7
Negapatam	87·4	94·8	92·7	93·6	93·5	96·1	91·8	90·9	1·6	3·1	2·7	1·6	1·4	3·6	3·6	0·4	1·6	0·9	0·4	0·2	2·0	3·2	1·2	1·4	1·6	1·7	1·2	1·2	1·2	1·8	0·3	0·9	2·5	0·7	1·0	0·7
Védáranniyam	92·2	93·8	95·1	95·1	94·4	94·8	94·7	93·3	2·7	1·3	1·7	1·8	2·1	1·9	2·9	0·8	0·5	0·2	0·6	0·4	0·4	1·4	0·9	1·5	2·0	1·5	1·3	1·3	1·1	1·1	0·4	0·6	1·3	1·1	1·1	0·8
Adirámpatnam	94·7	94·7	94·3	94·9	95·8	94·8	95·9	94·7	2·2	2·6	2·2	1·8	2·6	1·8	2·6	0·5	0·7	0·4	0·1	0·9	0·8	0·9	1·2	1·4	1·8	1·4	1·0	0·7	1·0	1·0	0·5	0·4	0·4	0·2	0·3	0·4
Magilankottai	..	94·0	95·4	92·9	94·5	93·5	94·1	93·6	2·2	1·4	3·0	1·9	2·3	2·2	2·8	1·0	0·1	1·2	0·3	0·3	0·8	1·6	1·1	1·2	1·8	1·4	1·9	1·0	0·9	1·4	0·4	0·8	1·4	1·4	1·2	0·5
Thambikkanallavankottai	..	95·7	95·3	95·0	96·4	93·8	94·5	93·9	1·4	2·1	1·9	0·8	2·9	2·9	3·1	0·1	0·2	0·3	0·0	0·6	1·1	0·8	1·0	1·3	1·6	1·4	1·4	0·9	1·2	1·3	0·6	0·8	1·1	0·7	0·2	0·3
Vattanam	..	95·0	94·7	95·0	95·3	94·0	94·5	96·0	1·7	1·9	1·7	1·4	2·0	2·4	1·4	0·6	0·5	0·3	0·3	0·5	0·7	0·4	1·2	1·3	1·7	1·6	2·3	1·4	1·1	1·2	0·5	1·1	1·2	0·8	0·5	0·4
Theethandathanam ..	..	92·2	94·5	96·4	95·6	95·8	95·7	95·8	3·5	2·0	1·2	1·4	1·0	1·6	1·8	2·1	0·4	0·6	0·5	0·8	0·4	0·4	1·0	1·7	1·0	1·2	1·4	1·6	0·8	0·8	0·6	0·5	0·7	0·6	0·2	0·4
Morekolam	95·4	94·6	95·0	96·1	95·3	95·5	96·0	96·4	2·5	1·9	1·2	2·1	2·0	1·5	1·3	1·1	0·3	0·6	0·6	0·4	0·5	0·4	0·8	1·5	1·4	1·4	1·5	1·1	0·6	0·4	0·6	0·3	0·2	0·3	0·4	0·1
Mutturagunádapatnam ..	95·7	94·5	94·8	95·4	94·5	94·3	93·2	95·0	2·4	2·3	1·6	2·0	2·5	3·2	1·8	1·2	0·7	0·1	0·6	1·1	0·0	0·8	1·1	1·5	2·1	1·8	1·4	2·4	1·3	0·3	0·3	0·7	0·6	0·4	0·6	0·5
Arasadi	94·2	93·2	94·3	94·3	95·4	92·2	94·0	93·1	3·5	2·2	2·4	1·6	2·9	2·7	3·4	1·1	0·1	0·6	0·8	0·2	1·1	0·8	1·4	2·4	1·9	1·5	3·5	1·3	1·6	0·4	0·4	0·5	0·5	0·7	0·5	0·2
Levingepuram	..	95·3	94·6	94·9	95·3	94·8	94·9	94·9	2·6	2·2	2·2	1·9	1·6	2·6	2·4	0·2	0·0	0·4	0·1	0·4	0·2	0·3	1·3	2·3	1·8	1·8	2·4	1·8	1·5	0·1	0·3	0·3	0·4	0·4	0·1	0·2
Tuticorin	94·7	..	94·8	94·3	93·9	95·2	95·0	95·8	..	2·1	1·8	2·4	1·7	2·3	1·6	..	0·1	0·6	0·1	..	0·5	0·3	..	2·2	2·3	2·5	2·2	1·4	1·5	..	0·3	0·5	0·6	0·4	0·5	0·3
Sevandakulam	95·5	95·1	95·5	94·0	95·2	95·1	94·9	95·4	2·5	1·5	2·3	2·1	1·8	2·9	2·4	0·3	0·3	0·3	0·0	0·2	0·4	0·2	1·1	1·9	2·7	2·0	2·2	1·2	1·3	0·3	0·3	0·3	0·2	0·4	0·1	0·1
Káyalpatnam	91·6	90·7	93·3	92·5	92·3	91·5	93·2	92·3	4·7	2·5	2·2	4·1	4·3	3·2	3·7	2·1	0·4	1·8	1·8	1·1	1·0	1·4	1·4	2·8	2·3	1·1	2·2	1·5	1·6	0·6	0·4	0·6	0·3	0·5	0·5	0·3
Arumuganeri	..	91·1	95·4	94·5	94·2	93·5	92·2	94·2	4·5	1·8	2·5	2·6	2·8	4·1	2·1	2·0	0·4	0·7	1·1	1·5	2·0	1·3	1·4	1·4	1·4	1·5	1·6	1·1	1·2	0·5	0·4	0·4	0·2	0·3	0·3	0·4
Keranur	..	..	95·7	92·2	94·6	..	94·2	91·3	..	2·5	4·9	1·7	..	3·0	4·3	..	0·2	0·9	1·3	..	0·7	1·8	..	0·9	1·4	1·4	..	1·3	1·0	..	0·5	0·2	0·4	..	0·3	0·3
Kulasékarapatnam ..	..	95·7	97·0	96·1	94·8	95·7	96·0	95·6	1·2	0·9	1·4	2·1	1·0	1·4	1·8	0·7	0·5	0·5	0·7	..	0·9	0·4	1·4	1·1	1·4	1·9	2·0	1·1	1·1	0·5	0·3	0·4	0·2	0·8	0·4	0·5
Kuttanguli	..	92·9	91·8	92·0	92·0	96·3	94·2	94·4	3·4	2·9	2·6	2·3	0·6	2·2	2·6	1·2	0·9	0·0	0·4	·0	0·1	0·6	1·4	3·5	4·0	3·8	1·8	2·6	1·3	0·5	0·2	1·0	1·1	0·3	0·7	0·3
Average ..	..	..	..	..	..	..	..	93·8	..	..	..	..	..	..	2·5	..	..	..	..	..	..	1·0	..	..	..	..	..	..	1·2	..	..	..	..	..	..	0·6

APPENDIX N.

STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1898.

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by department. I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chicacole	Ganjám	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Surlá	232	153	2	2	11	11	..	..	..	..	13	13	139	140	152	153
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Naupada	489	242	12	12	95	95	..	..	2	2	109	109	128	128	237	237
	Calingapatam	770	310	35	38	31	31	1	1	4	4	71	74	234	235	305	309
	Konada	657	307	7	8	39	39	1	1	2	2	49	50	244	248	293	298
	Bobbili	340	147	6	6	21	21	..	..	1	1	28	28	118	118	146	146
	Karasa	91	52	1	1	11	11	..	..	..	..	12	12	37	40	49	52
	Anakápalle	726	304	15	15	30	30	..	..	2	2	47	47	251	253	298	300
	Polavaram	655	222	19	19	44	44	..	..	..	..	63	63	158	158	221	221
	Total	3,861	1,738	97	101	282	282	2	2	11	11	392	396	1,310	1,321	1,702	1,717
Cocanada	Penuguduru	83	51	2	3	1	1	..	..	..	..	3	4	45	47	48	51
	Rajahmundry	130	92	1	1	26	26	..	..	..	..	27	27	63	63	90	90
	Mogalturru	262	89	2	2	38	38	..	..	..	1	40	41	48	48	88	89
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	475	232	5	6	65	65	..	..	..	1	70	72	156	158	226	230
Masulipatam	Manginapudi	216	109	3	3	34	34	17	17	1	1	55	55	54	54	109	109
	Nizampatam	73	55	..	..	30	30	..	..	..	..	30	30	24	25	54	55
	Bezwada	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Narasaraopet	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	290	165	3	3	64	64	17	17	1	1	85	85	79	80	164	165

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Undetected scrapings of salt-earth registered from 1st October 1897 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		DISPOSAL BY MAGISTRACY. Pending trial on 1st January 1898, and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1898.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Chicacole	Ganjám	..	1	1	..	..	1	1	1	1	..	..	..	..
	Surlá	60	212	153	20	..	140	141	103	104	..	..	37	37
	Aska	..	..	..	..	..	..	..	..	..	..	..	..	..
	Naupada	164	404	(a) 240	85	2	146	146	116	116	4	4	26	26
	Calingapatam	414	719	309	51	1	272	273	266	267	..	..	4	(b) 4
	Konada	330	(c) 682	(c) 307	25	..	268	262	256	260	1	1	..	(d) ..
	Bobbili	189	(e) 336	(e) 147	4	..	128	128	126	126	..	..	1	(f) 1
	Karasa	41	90	52	1	..	40	47	38	43	..	2	2	2
	Anakápalle	384	(g) 695	(g) 303	41	1	321	323	303	304	..	..	8	(h) 2
	Polavaram	230	(e) 152	(e) 222	103	..	175	175	163	163	1	1	11	11
	Total	1,812	3,531	1,734	330	4	1,481	1,496	1,372	1,384	6	8	89	83
Cocanada	Penuguduru	32	80	51	3	..	45	47	44	46	..	..	1	1
	Rajahmundry	38	(i) 130	(i) 92	..	..	63	63	63	63	..	..	..	..
	Mogalturru	159	247	89	15	..	18	48	48	48	..	..	..	..
	Ellore	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	229	457	232	18	..	156	158	155	157	..	..	1	1
Masulipatam	Manginapudi	106	215	109	1	..	54	54	46	46	6	6	2	2
	Nizampatam	18	72	55	1	..	24	25	24	25	..	..	..	..
	Bezwada	..	1	1	..	..	1	1	1	1	..	..	..	..
	Narasaraopet	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	124	288	165	2	..	79	80	71	72	6	6	2	2

(a) Includes 3 cases with 3 persons written off.
(d) Excludes 1 case with 1 person written off.
(g) Includes 3 cases with 3 persons written off.
(b) Excludes 2 cases with 2 persons written off.
(e) Includes 1 case with 1 person written off.
(h) Excludes 10 cases with 17 persons written off.
(c) Includes 9 cases with 9 persons written off.
(f) Excludes 1 case with 1 person written off.
(i) Includes 2 cases with 2 persons written off.

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by department. I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Nellore ..	Kanuparti	79	34	..	..	..	..	..	..	..	..	..	..	32	34	32	34
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	29	25	..	..	1	1	..	..	..	..	1	1	24	24	25	25
	Krishnapatnam	370	239	9	10	42	42	..	..	2	2	53	54	174	175	227	229
	Kavali	5	1	1	1	..	..	..	..	..	..	1	1	..	..	1	1
	Total ..	483	299	10	11	43	42	..	..	2	2	55	56	230	233	285	289
Chingleput ..	Tada	260	220	1	1	17	17	..	..	6	6	24	24	195	195	219	219
	Vayalur	326	213	7	8	36	38	..	..	13	14	56	60	144	150	200	210
	Ennore	1	3	..	1	..	..	..	..	..	..	..	1	1	2	1	3
	Covelong	251	149	6	6	15	15	..	..	1	2	22	23	126	126	148	149
	Merkanam	1,019	669	19	19	39	39	..	..	1	1	59	59	597	599	656	658
	Total ..	1,857	1,254	33	35	107	109	..	..	21	23	161	167	1,063	1,072	1,224	1,239
Bellary ..	Markapur	6	6	..	..	..	..	1	1	..	..	1	1	5	5	6	6
	Nandyal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurnool	3	3	..	..	..	..	..	..	2	2	2	2	1	1	3	3
	Bellary	18	18	..	..	..	..	..	..	1	1	1	1	14	15	15	16
	Hospet	10	10	..	..	..	..	..	..	2	2	2	2	4	4	6	6
	Anantapur	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Penukonda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	38	38	..	..	..	..	1	1	5	5	6	6	25	26	31	32
Arcot ..	Cuddapah	17	17	..	..	2	2	1	1	1	1	4	4	13	13	17	17
	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Siddhavattam	62	74	1	2	7	8	..	..	2	7	10	17	49	57	59	74
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arni	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Ránippéttai	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	11	11	..	..	..	..	..	..	..	..	..	..	10	10	10	10
	Hosur	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Total ..	92	104	1	2	9	10	1	1	3	8	14	21	74	82	88	103

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Undetected scrapings of salt-earth registered from 1st October 1897 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		DISPOSAL BY MAGISTRACY. Pending trial on 1st January 1898, and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1898.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Nellore ..	Kanuparti	47	79	34	..	..	33	35	33	34	..	1	..	..
	Pákala	..	..	..	..	..	..	..	..	..	..	..	..	..
	Iskapalle	4	29	25	..	..	26	26	25	25	..	..	1	1
	Krishnapatnam	129	356	229	14	10	174	175	164	165	..	..	10	10
	Kavali	4	5	1	..	..	..	..	..	..	..	..	..	..
	Total ..	184	469	289	14	10	233	236	222	224	..	1	11	11
Chingleput ..	Tada	38	257	219	3	1	195	195	165	165	1	1	29	29
	Vayalur	121	321	210	5	3	144	150	136	137	8	13	..	..
	Ennore	..	1	3	..	..	1	2	1	2	..	..	..	..
	Covelong	99	247	149	4	..	126	126	121	121	5	5	..	..
	Merkanam	332	988	658	31	11	601	603	595	597	..	..	6	6
	Total ..	590	1,814	1,239	43	15	1,067	1,076	1,018	1,022	14	19	35	35
Bellary ..	Markapur	..	6	6	..	..	5	5	4	4	..	..	1	1
	Nandyal	..	..	..	..	..	..	..	..	..	..	..	..	..
	Kurnool	..	3	3	..	..	4	4	4	4	..	..	..	..
	Bellary	2	17	16	1	2	14	15	12	13	1	1	1	1
	Hospet	..	6	6	4	4	4	4	2	2	2	2	..	..
	Anantapur	..	1	1	..	..	1	1	..	..	..	..	1	1
	Penukonda	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2	33	32	5	6	28	29	22	23	3	3	3	3
Arcot ..	Cuddapah	..	17	17	..	..	13	13	12	12	..	..	1	1
	Madanapalle	..	..	..	..	..	..	..	..	..	..	..	..	..
	Siddhavattam	3	62	74	..	..	51	60	42	48	3	6	6	6
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..
	Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..
	Arni	..	1	1	..	..	1	1	1	1	..	..	..	..
	Ránippéttai	..	..	..	..	..	..	..	..	..	..	..	..	..
	Salem	..	11	(a) 11	..	..	10	10	10	10	..	..	..	..
	Hosur	..	1	1	..	..	1	1	1	1	..	..	..	..
	Total ..	3	92	104	..	..	76	85	66	72	3	6	7	7

(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 1898—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		Disposal by Officers of the Department. — Released by department. — I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Cuddalore	Tirukkóyilur	432	366	6	8	72	72	..	..	2	2	80	82	273	274	353	356
	Tindivanam	923	498	33	34	2	2	..	..	8	10	43	46	448	450	491	496
	Villupuram	678	515	53	55	27	28	1	1	7	7	88	91	405	414	493	505
	Cuddalore	1,237	772	43	41	33	33	..	1	17	17	93	92	674	676	767	768
	Tranquebar	408	189	7	7	7	7	..	..	..	..	14	14	175	175	189	189
	Total ..	3,728	2,340	142	145	141	142	1	2	34	36	318	325	1,975	1,989	2,293	2,314
Negapatam	Negapatam	1	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Védáranniyam	27	17	1	1	3	3	..	..	..	..	4	4	13	13	17	17
	Adirámpatnam	310	118	4	4	25	25	..	..	1	1	30	30	87	87	117	117
	Kattumavadi	235	84	2	2	7	7	..	..	2	3	11	12	67	67	78	79
	Nannilam	39	36	..	..	13	13	1	1	1	1	15	15	19	19	34	34
	Vattanam	425	175	6	6	1	1	..	..	3	3	10	10	162	162	172	172
	Total ..	1,037	431	13	13	49	49	1	1	7	8	70	71	349	349	419	420
Tinnevelly	Morekolam	398	226	3	3	1	1	1	1	..	..	5	5	221	221	226	226
	Tuticorin	53	29	..	..	1	1	1	1	6	7	8	9	20	20	28	29
	Káyalpatnam	7	5	..	..	..	..	..	..	..	..	..	..	5	5	5	5
	Kuttanguli	20	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Srívilliputtúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	478	261	3	3	2	2	2	2	6	7	13	14	247	247	260	261

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	Disposal by Officers of the Department—*cont.* — Undetected scrapings of salt-earth registered from 1st October 1897 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Disposal by Magistracy. — Pending trial on 1st January 1898, and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1898.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Cuddalore	Tirukkóyilúr	119	(a) 475	(a) 359	7	7	277	278	264	265	12	12	1	1
	Tindivanam	428	919	496	4	2	469	471	463	465	2	2	4	4
	Villupuram	172	665	505	13	10	452	461	415	423	15	15	22	23
	Cuddalore	457	1,224	768	13	4	745	747	707	707	13	13	25	27
	Tranquebar	218	407	189	1	..	175	175	175	175	..	..	..	..
	Total ..	1,394	3,690	2,317	38	23	2,118	2,132	2,024	2,035	42	42	52	55
Negapatam	Negapatam	..	1	1	..	..	1	1	1	1	..	..	..	..
	Védáranniyam	10	27	17	..	..	13	13	13	13	..	..	..	..
	Adirámpatnam	183	(b) 301	(b) 118	9	..	91	91	82	82	3	3	6	6
	Kattumavadi	144	222	79	13	5	67	67	67	67	..	..	..	..
	Nannilam	3	(b) 38	(b) 35	1	1	19	19	18	18	1	1	..	..
	Vattanam	247	(b) 420	(b) 173	5	2	194	194	189	189	..	..	5	5
	Total ..	587	1,009	423	28	8	385	385	370	370	4	4	11	11
Tinnevelly	Morekolam	172	398	226	..	..	221	221	207	207	..	..	14	14
	Tuticorin	25	53	29	..	..	20	20	20	20	..	..	..	..
	Káyalpatnam	2	7	5	..	..	5	5	5	5	..	..	..	..
	Kuttanguli	19	20	1	..	..	1	1	1	1	..	..	..	..
	Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..
	Srívilliputtúr	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	218	478	261	..	..	247	247	233	233	..	..	14	14

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

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

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APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. — Released by department. — I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Trichinopoly ..	Coimbatore	32	32	..	..	4	4	..	..	..	..	4	4	28	28	32	32
	Bhaváni	2	2	..	..	..	..	..	..	1	1	1	1	1	1	2	2
	Erode	12	12	..	..	..	..	..	..	..	..	..	..	11	11	11	11
	North Trichinopoly ..	776	549	8	8	32	32	..	..	1	1	41	41	489	490	530	531
	South " ..	784	310	2	2	2	2	..	..	1	1	5	5	300	30?	305	305
	Tanjore	603	376	7	7	2	2	..	..	3	3	12	12	361	361	373	373
	Palni	20	19	..	..	..	..	..	..	1	1	1	1	18	18	19	19
	Madura	1	2	..	..	..	..	..	..	..	..	..	..	1	2	1	2
	Sivaganga	278	121	4	4	48	48	..	..	..	..	52	52	69	69	121	121
	Total ..	2,508	1,423	21	21	88	88	..	..	7	7	116	116	1,278	1,280	1,394	1,396
Calicut ..	Udipi	464	160	..	..	95	95	..	..	1	1	96	96	60	63	156	159
	Mangalore	1,687	429	17	17	24	24	..	..	3	3	44	44	383	383	427	427
	Tellicherry	2,452	1,195	240	240	2	2	..	..	3	3	245	245	946	946	1,191	1,191
	Calicut	51	41	1	1	1	1	..	..	..	..	2	2	38	38	40	40
	Ponnáni	750	328	16	16	4	4	3	3	12	13	35	36	268	276	303	312
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. I	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. II	7	7	..	..	..	..	..	..	..	..	..	..	7	7	7	7
	Total ..	5,411	2,160	274	274	126	126	3	3	19	20	422	423	1,702	1,713	2,124	2,136
	Madras Town Circle ..	7	6	..	..	..	..	..	..	..	..	..	..	6	6	6	6
	Grand Total ..	20,265	10,451	602	614	976	980	28	29	116	129	1,722	1,752	8,494	8,556	10,216	10,308

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APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1898—*cont.*

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* — Undetected scrapings of salt-earth registered from 1st October 1897 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		DISPOSAL BY MAGISTRACY. — Pending trial on 1st January 1898, and sent up for trial up to 31st December 1898.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1897.	
		Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
		19	20	21	22	23	24	25	26	27	28	29	30	31
Trichinopoly ..	Coimbatore	..	32	32	..	..	28	28	28	28	..	..	..	..
	Bhaváni	..	2	2	..	..	1	1	1	1	..	..	..	..
	Erode	..	12	(a) 12	..	..	11	11	11	11	..	..	..	..
	North Trichinopoly ..	227	764	(b) 538	12	11	510	511	510	511	..	..	..	..
	South " ..	471	780	(c) 309	4	1	364	364	362	362	..	..	2	2
	Tanjore	217	592	(d) 375	11	1	381	381	366	366	1	1	14	14
	Palni	..	19	19	1	..	18	18	10	10	8	8	..	..
	Madura	..	1	2	..	..	1	2	..	..	..	..	1	2
	Sivaganga	156	277	121	1	..	72	72	71	71	1	1	..	..
	Total ..	1,071	2,479	1,410	29	13	1,386	1,388	1,359	1,360	10	10	17	18
Calicut ..	Udipi	305	462	(e) 160	2	..	60	63	58	61	..	..	2	2
	Mangalore	1,258	1,686	(e) 428	1	1	385	385	375	375	3	3	7	7
	Tellicherry	1,251	2,444	(f) 1,193	8	2	981	981	969	969	1	1	11	11
	Calicut	10	51	(g) 41	..	..	38	38	38	38	..	..	..	..
	Ponnáni	420	729	(h) 318	21	10	297	305	281	284	4	9	12	12
	Palghat	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. I	..	..	..	..	..	..	..	..	..	..	..	..	..
	Cochin Frontier Circle, No. II	..	7	7	..	..	7	7	6	6	..	..	1	1
	Total ..	3,244	5,379	2,147	32	13	1,768	1,779	1,727	1,733	8	13	33	33
	Madras Town Circle ..	..	6	6	1	..	6	6	6	6	..	..	..	..
	Grand Total ..	9,458	19,725	10,359	540	92	9,030	9,097	8,645	8,691	96	112	275	273

(a) Includes 1 case with 1 person written off.
(d) Includes 2 cases with 2 persons written off.
(g) Includes 1 case with 1 person written off.
(b) Includes 7 cases with 7 persons written off.
(e) Includes 1 case with 1 person written off.
(h) Includes 6 cases with 6 persons written off
(c) Includes 4 cases with 4 persons written off.
(f) Includes 2 cases with 2 persons written off.

APPENDIX O.

STATEMENT showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1898–99.

Sub-division.	Circle.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				I. MDS. S.	I. MDS. S.	RS. A. P.	LB.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	Ganjám	1898-99	12,669	15,485 3	1,581 2	988 2 6	8·40	..	57 7 2	384 11 4	128 6 8	570 9 2
		1897-98	10,825	10,675 30	1,173 11	781 12 6	9·04	..	46 12 6	527 13 4	61 11 0	636 4 10
	Surlá	1898-99	6,889	23,541 30	1,730 10	1,081 6 6	6·05	..	387 13 9	1,042 9 9	230 2 0	1,660 9 6
		1897-98	8,293	32,839 24	2,946 0	1,841 4 0	7·38	..	..	1,200 4 6	431 11 2	1,631 15 8
	Naupada	1898-99	12,415	20,109 11	1,766 10	1,103 14 6	7·23	..	33 10 1	462 0 0	134 2 9	629 12 10
		1897-98	10,134	17,209 1	1,476 15	922 11 9	7·05	..	..	462 0 0	119 5 6	581 5 6
	Calingapatam	1898-99	10,697	16,596 17	1,419 22	887 3 6	7·03	..	281 13 2	861 12 7	68 1 3	1,211 11 0
		1897-98	7,607	12,631 14	996 23	659 11 1	6·49	..	..	1,129 0 2	73 11 6	1,202 11 8
	Konada	1898-99	26,964	35,662 18	2,996 35	1,873 0 9	6·91	..	17 13 4	969 0 0	542 4 7	1,529 1 11
		1897-98	22,559	27,153 25	2,370 31	1,485 3 6	7·18	..	50 4 9	1,029 5 1	643 8 10	1,723 2 8
	Karasa	1898-99	9,724	10,065 0	923 15	577 1 9	7·55	..	78 2 8	283 8 10	72 11 0	434 6 6
		1897-98	7,689	8,434 36	805 32	525 12 4	7·86	..	..	285 6 2	44 6 0	329 12 2
	Anakápalle	1898-99	1,430	1,915 8	178 34	111 12 6	7·68	..	..	108 0 0	35 0 4	143 0 4
		1897-98	1,724	3,467 22	332 32	206 9 6	7·89	..	..	110 0 11	57 0 3	167 1 2
	Polavaram	1898-99	6,586	5,572 11	453 38	283 11 6	6·70	..	4 9 5	488 8 4	89 0 1	582 1 10
		1897-98	7,845	10,114 21	933 39	583 11 9	7·59	..	..	645 13 3	144 13 6	790 10 9
	Total	1898-99	87,374	128,947 18	11,050 6	6,906 5 6	7·05	..	861 5 7	4,600 2 10	1,299 12 8	6,761 5 1
		1897-98	76,676	122,526 13	11,035 26	7,006 12 5	7·41	..	97 1 3	5,389 11 5	1,576 3 9	7,063 0 5
Cocanada	Penuguduru	1898-99	10,622	34,201 37	4,189 24	2,618 8 0	10·07	..	158 9 0	828 0 0	834 10 1	1,821 3 1
		1897-98	10,346	34,650 26	4,420 33	2,761 0 3	10·49	..	..	883 11 11	899 11 4	1,783 7 3
	Mogalturru	1898-99	4,493	2,386 1	313 12	195 13 0	10·80	..	..	133 2 4	10 10 0	143 12 4
		1897-98	4,041	1,928 30	284 30	177 15 6	12·14	..	18 0 0	144 0 0	13 15 4	175 15 4
	Total	1898-99	15,115	36,587 38	4,502 36	2,814 5 0	10·12	..	158 9 0	961 2 4	845 4 1	1,964 15 5
		1897-98	14,390	36,579 16	4,705 23	2,938 15 9	10·58	..	18 0 0	1,027 11 11	913 10 8	1,959 6 7
Masulipatam	Manginapudi	1898-99	1,246	1,101 33	194 26	141 14 0	14·53	..	9 8 0	289 9 2	41 6 2	340 7 4
		1897-98	1,986	1,043 13	170 36	124 4 8	13·47	..	..	334 2 0	26 14 0	361 0 0
	Nizampatam	1898-99	5,836	7,855 18	1,365 25	645 3 0	14·30	..	54 13 11	564 0 0	59 5 0	678 2 11
		1897-98	4,957	7,555 36	1,257 6	611 7 6	13·69	..	145 0 0	564 0 0	365 0 8	1,074 0 8
	Total	1898-99	7,082	8,957 11	1,560 11	787 1 0	14·33	..	64 5 11	853 9 2	100 11 2	1,018 10 3
		1897-98	6,943	8,599 9	1,428 2	735 12 2	13·66	..	145 0 0	898 2 0	391 14 8	1,435 0 8

APPENDIX O—*cont.*

Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1898–99—*cont.*

Sub-division.	Circle.	Year.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	Pákala	1898-99	740	3,860 23	483 10	241 10 11	10·30	53 1 0	..	180 0 0	57 10 5	290 11 5
		1897-98	535	2,673 10	334 5	167 1 11	10·28	..	54 15 0	180 0 0	42 10 0	277 9 0
	Iskapalle	1898-99	2,087	4,927 17	580 19	297 12 0	9·69	..	60 14 0	540 0 0	128 8 0	729 6 0
		1897-98	2,120	4,760 0	585 11	295 1 5	10·11	..	127 0 0	606 12 5	59 0 1	792 12 6
	Krishnapatnam	1898-99	8,242	23,208 17	3,020 13	1,312 14 3	10·70	..	210 5 11	855 13 9	256 3 8	1,322 7 4
		1897-98	6,475	27,267 17	3,643 26	1,514 12 10	10·99	3 8 0	161 4 4	815 8 1	319 3 0	1,299 7 5
	Total	1898-99	11,069	31,996 17	4,084 2	1,852 5 2	10·50	53 1 0	271 3 11	1,575 13 9	442 6 1	2,342 8 9
		1897-98	9,130	34,700 27	4,563 2	1,977 0 2	10·82	3 8 0	343 3 4	1,602 4 6	420 13 1	2,369 12 11
Chingleput	Tada	1898-99	6,434	8,209 36	1,270 32	490 4 0	12·73	..	5 12 10	180 0 0	54 11 3	240 8 1
		1897-98	4,754	6,748 23	948 30	366 2 5	11·56	..	..	151 6 5	43 14 3	195 4 8
	Vayalur	1898-99	14,189	24,352 15	3,146 10	1,204 7 6	10·63	..	98 0 11	839 0 0	160 7 11	1,097 8 10
		1897-98	10,595	24,915 4	3,142 28	1,201 14 0	10·38	49 6 1	104 10 10	852 9 4	163 4 6	1,169 14 9
	Merkanam	1898-99	2,634	4,388 16	640 18	325 5 9	12·00	..	25 7 0	276 0 0	37 15 3	339 6 3
		1897-98	2,315	3,660 21	476 35	242 9 7	10·71	..	97 15 9	288 0 0	26 13 6	412 13 3
	Total	1898-99	23,257	36,950 27	5,057 20	2,020 1 3	11·26	..	129 4 9	1,295 0 0	253 2 5	1,677 7 2
		1897-98	17,664	35,324 8	4,568 13	1,810 10 0	10·64	49 6 1	202 10 7	1,291 15 9	234 0 3	1,778 0 8
Cuddalore	Cuddalore	1898-99	675	1,698 20	223 35	111 15 0	10·84	..	..	120 0 0	29 8 10	149 8 10
		1897-98	733	1,057 27	149 25	74 13 0	11·64	..	14 4 0	120 0 0	25 5 6	159 9 6
	Tranquebar	1898-99	2,561	5,197 22	664 5	332 1 0	10·51	..	8 1 1	300 0 0	24 9 9	332 10 10
		1897-98	* 1,788	6,868 17	869 0	434 8 0	10·41	..	20 13 4	300 0 0	111 7 8	432 5 0
	Total	1898-99	3,236	6,896 2	888 0	444 0 0	10·59	..	8 1 1	420 0 0	54 2 7	482 3 8
		1897-98	2,521	7,926 4	1,018 25	509 5 0	10·57	..	35 1 4	420 0 0	136 13 2	591 14 6
Negapatam	Negapatam	1898-99	838	1,347 30	199 22	124 11 6	12·18	..	40 9 7	141 6 9	198 12 0	380 12 4
		1897-98	591	947 34	140 10	87 10 6	12·17	..	..	139 13 2	4 12 3	144 9 5
	Védáranniyam	1898-99	2,635	3,619 3	696 16	354 5 10	15·83	..	96 14 4	294 9 4	87 8 6	479 0 2
		1897-98	3,423	4,069 36	874 26	444 7 7	17·68	..	6 14 4	306 7 2	117 7 4	430 12 10
	Adirámpatnam	1898-99	4,363	22,332 2	3,265 10	1,638 13 5	12·03	..	12 11 4	615 14 3	286 14 5	915 8 0
		1897-98	4,413	18,079 12	2,701 27	1,269 0 10	12·29	..	..	519 9 7	220 0 7	739 10 2
	Kattumavadi	1898-99	739	1,770 19	321 2	161 8 3	14·92	..	75 3 3	108 0 0	32 4 10	215 8 1
		1897-98	481	1,599 11	260 38	130 15 2	13·42	..	..	108 0 0	41 8 1	149 8 1
	Vattanam	1898-99	925	6,077 20	1,018 30	524 14 9	14·19	..	..	286 3 2	110 13 0	397 0 2
		1897-98	610	3,796 0	673 2	336 12 0	14·59	..	..	229 10 4	58 15 0	288 9 4
	Total	1898-99	9,700	35,146 34	5,531 0	2,704 5 9	12·95	..	225 6 6	1,446 1 6	716 4 9	2,387 12 9
		1897-98	9,518	28,492 13	4,650 23	2,268 14 1	13·43	..	6 14 4	1,303 8 3	442 11 3	1,753 1 10

* Revised figure.

APPENDIX O—*cont.*

Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1898–99—*cont.*

Sub-division.	Circle.	Year	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
				I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tinnevelly	Morekolam	1898-99	6,094	25,822 29	4,156 19	2,081 15 4	13·24	..	86 3 7	557 0 0	682 6 5	1,325 10 0
		1897-98	6,934	25,787 6	3,847 36	1,931 5 7	12·27	..	..	516 8 8	655 10 0	1,172 2 8
	Tuticorin	1898-99	4,657	10,193 27	1,257 32	593 9 4	10·15	..	18 12 4	278 5 2	214 15 6	512 1 0
		1897-98	2,890	6,646 4	825 38	383 11 6	10·22	..	..	216 0 0	58 5 4	274 5 4
	Káyalpatnam	1898-99	1,794	10,613 20	1,486 28	864 1 11	11·52	..	..	463 4 7	167 7 3	630 11 10
		1897-98	1,423	6,748 3	941 6	555 5 0	11·47	..	45 0 0	468 0 0	108 7 9	621 7 9
	Kuttanguli	1898-99	1,403	7,431 10	1,318 6	718 2 3	14·59	254 0 2	68 1 6	604 14 1	211 13 10	1,138 13 7
		1897-98	1,677	9,372 28	1,554 0	905 14 7	13·64	..	5 0 0	626 5 1	234 10 8	865 15 9
	Total	1898-99	13,948	54,061 6	8,219 5	4,257 12 10	12·51	254 0 2	173 1 5	1,903 7 10	1,276 11 0	3,607 4 5
		1897-98	12,924	48,554 1	7,169 0	3,776 4 8	12·15	..	50 0 0	1,826 13 9	1,057 1 9	2,933 15 6
Calicut	Udipi	1898-99	6,134	82,686 4	11,722 3	4,884 3 2	11·66	..	324 14 7	1,322 14 8	834 7 7	2,462 4 10
		1897-98	5,374	52,589 30	7,958 7	3,315 14 6	12·45	19 12 0	194 11 10	1,340 15 1	585 15 0	2,141 5 11
	Mangalore	1898-99	5,552	48,120 2	6,230 8	2,595 14 8	10·65	589 11 7	184 15 10	1,265 3 8	616 8 4	2,656 7 5
		1897-98	5,819	67,608 0	9,387 29	3,911 9 0	11·42	100 0 0	244 2 5	1,220 1 3	795 1 11	2,359 5 7
	Tellicherry	1898-99	21,059	120,749 32	15,894 10	15,894 4 0	10·83	..	44 15 0	2,662 10 8	1,281 1 7	3,988 11 3
		1897-98	20,964	152,614 33	20,726 9	20,726 3 8	11·17	..	..	2,759 0 0	1,274 1 1	4,033 1 1
	Calicut	1898-99	12,526	98,577 8	12,589 5	12,589 2 0	10·51	..	..	3,536 8 0	1,274 5 6	4,810 13 6
		1897-98	16,577	124,649 34	15,912 30	15,912 12 0	10·50	..	..	3,534 8 7	2,276 11 0	5,811 3 7
	Ponnáni	1898-99	42,693	361,180 11	51,327 5	51,327 2 0	11·69	..	..	8,569 1 6	5,541 4 10	14,110 6 4
		1897-98	56,137	458,772 35	64,598 15	64,598 6 0	11·58	..	..	9,156 6 10	8,093 10 11	17,250 1 9
	Total	1898-99	87,964	711,313 17	97,762 31	87,290 9 10	11·31	589 11 7	554 13 5	17,356 6 6	9,547 11 10	28,048 11 4
		1897-98	104,871	856,235 12	118,583 10	1,08,464 13 2	11·39	119 12 0	438 14 3	18,010 15 9	13,025 7 11	31,595 1 11
	Total, Madras Presidency.	1898-99	258,745	1,050,857 10	138,655 31	1,09,076 14 4	10·85	896 12 9	2,446 3 7	30,411 11 11	14,536 2 7	48,290 14 10
		1897-98	254,637	1,178,937 23	157,722 4	1,29,488 7 5	11·01	172 10 1	1,336 13 1	31,771 3 4	18,198 12 6	51,479 7 0

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 214, dated 25th August 1899 :—

The Hon'ble Mr. J. THOMSON.

Resolution—No. 214, dated 25th August 1899.

The Board begs to submit to Government its report on the Administration of the Salt Revenue in the Madras Presidency for 1898–99.

(True Extract.)

(Signed) R. A. GRAHAM,
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, Madras.

ORDER—No. 696, Revenue, dated 11th October 1899.

Separate Revenue No. 111.

With its Proceedings read above, the Board of Revenue submits its report on the administration of the Salt Revenue during the year 1898–99.

2. *Establishments.*—The sanctioned strength of the subordinate establishments at the end of the year was 11,024 officers and men costing Rs. 18,42,329 *per annum*, the changes effected during the year resulting in the addition of four hands, but in a decrease of Rs. 8,577 in the cost.

Excluding the abkári establishments employed in Collectors' and Taluk offices, the subordinates under the direct control of the department numbered 10,714. The total number of punishments inflicted upon them was 3,101—a decrease of 487. The proportion of the punishments to the total strength fell from 33·5 to 28·9 per cent. Major punishments numbered 910 against 989; 53 appeals were presented to the Board of Revenue, of which only five were wholly or partially successful.

3. *Factories and Depots.*—The number of factories remained unaltered, 25 on the monopoly system, selling only to Government, and 46 on the excise system, for general sale. Owing, for the most part, to the existence of large stocks, fifteen of the former, and four of the latter, factories were not worked. The total pan area at the 52 remaining factories was 7,786 acres, of which only 7,291 acres were worked as compared with 3,629 acres in 1897–98.

4. *Manufacture and storage.*—The total quantity of salt manufactured and brought into store was 6,856,537 maunds—an increase of 286,971 maunds (4·4 per cent.) as compared with the season of 1897.

The improved process of salt manufacture, the introduction of which by the Oriental Salt Company was referred to in last year's report, was in operation during the year at the Naupada, Karasa and Jagannaikpur factories. 66,365 maunds of salt were treated by this method, the result being the outturn of 19,241 maunds of large grained salt and of 37,988 maunds of "crushed Liverpool" salt, that is, about one maund of the former to two maunds of the latter.

5. (*a*) *Receipts and issues.*—The quantity of salt imported by sea amounted to 1,170,560 maunds against 1,252,053 maunds in the previous year. Nearly the whole of this quantity came from the Bombay Presidency and had paid duty prior to shipment. Adding to the stocks in hand at the beginning of the year (exclusive of wastage), the quantity manufactured and that imported by sea, the total stock of salt available for consumption amounted to 20·59 million maunds. The total quantity issued was 9,014,565 maunds against 8,837,545 maunds in 1897–98. The bulk of the increase occurred under exports.

(*b*) *Stocks.*—Owing to the excess of issues over receipts and to the destruction of 462,672 maunds of unmarketable salt, the stock at the East Coast factories at the end of the year fell from 12·3 million maunds in 1897–98 to 10·4 million maunds, equivalent to 17½ months' consumption. Stocks were, however, ample everywhere except at the factories in the Cuddalore Sub-division, which had a supply sufficient only for four months; but these meet only a small local demand.

(*c*) *Wastage.*—Wastage discovered during the year amounted to 566,242 maunds (6·1 per cent. of the stored contents of heaps against 6·5 in the preceding year). The average rate was high in the Negapatam Sub-division and is ascribed to the age of the heaps and to damage by rain. The Government accepts the Board's assurance that the subject of wastage is receiving careful attention.

6. *Excise system*—(*a*) *Capitalists and Licensees.*—The number of factories independent of capitalists rose from ten to twelve by the cancellation of the agreements which the licensees of Vadasamanjeri and Covelong had entered into with Messrs. Binny & Co.; four other factories were worked by capitalist firms under special leases from Government; while the licensees in the remaining thirty factories were more or less under the influence of capitalists. In none of the latter, however, was manufacture restricted with a view to raise prices.

(*b*) *Government reserves.*—At the Government reserve factories, stocks being large, there was no manufacture during the year except at Sevandakulam in the Tinnevelly district. The efforts of the department were confined to the disposal of existing stocks, a large portion of which had become deteriorated with age. The quantity sold amounted to 441,985 maunds, and 29,510 maunds were destroyed, leaving a balance of 1,331,359 maunds at the end of the year. The policy of controlling excise prices by accumulating and selling reserves has undergone a change. Experience showed that salt could not be kept in stock for four or five years without becoming unmarketable, and that the methods of sale by periodical auction were defective. To make the control over excise prices really efficient, it has been decided that the salt of reserve factories should be kept regularly on sale at a fair price in accordance with the conditions of the salt market, and that replenishment should keep pace with sale. This change was given effect to after the close of the year.

(*c*) *Excise prices.*—The average price of salt at excise factories fell to As. 3–3·4 a maund from As. 3–5·5 in the preceding year, and this is the lowest figure reached since 1886–87. In eighteen factories, however, it advanced by two pies a maund, while in thirteen factories it exceeded As. 4 a maund. The average price realized by the Oriental Salt Company at Jagannaikpur, As. 7–8 a maund, is noteworthy. It was also high at the Cuddalore, Manambadi, Neidavasal, Tranquebar and Negapatam factories, which are situated beyond the influence of a controlling Government factory in the southern portion of the South Arcot district and the northern portion of Tanjore. The average district *retail* prices showed no great fluctuations and ranged from 13 seers per rupee in Gódávari to 9½ seers in the Nilgiris, or from Rs. 3–1–2 to Rs. 4–2–10 per maund.

7. *Competition of Bombay salt.*—Leaving out South Canara and Malabar, where Bombay salt imported by sea is exclusively consumed, Salem and Coimbatore are the only districts to which this salt is consigned in large quantities. As compared with 1897–98, the consignments to these districts slightly fell (3,642 maunds). The imports of the same salt by rail into the Province of Mysore and the Ceded Districts also declined by 38,897 maunds. The main cause which enables this salt to compete successfully with the Madras article is its lightness. The large quantity of Bombay salt (945,466 maunds) brought into this Presidency and Mysore by sea and rail proves the consumer's preference for light salt—an article which he cannot generally get from the Madras factories. For this reason, and in the interest of the salt manufacturers of this Presidency who have invested much capital in the industry, the Government came to the conclusion that the rules preventing the production of light salt might be relaxed. The question how this can be done without danger to the revenue and without undue increase in cost is under investigation by the Board of Revenue. The results of the experiments, which it has started in the Karambalam factory in the South Arcot district, are awaited. The Board has also ascertained that in comparison with the Madras product, Bombay salt is unduly favoured by railway freights. But the Government considered that the present time was not opportune for raising the question of the equalization of freights, and the subject has been allowed to lie over.

8. *Quality of salt.*—Government salt slightly deteriorated in average quality, the percentage of sodium chloride having fallen from 95·1 to 94·7, while the percentage of impurities remained unaffected. The best salt was produced at Calingapatam, Balacheruvu and Manakkudi, the percentage of sodium chloride being over 96 per cent., and the worst salt at Dugarazpatnam and Chinna Ganjám. Excise salt was inferior in average to Government salt, containing less sodium chloride and more impurities; and compared with 1897–98, a slight deterioration is also noticeable. The best excise salt was produced at Kuppili, Vattanam and Morekolam.

9. *Consumption.*—The rates of consumption per head compare as shown below with those of the two preceding years:—

—	1896–97.	1897–98.	1898–99.
	LB.	LB.	LB.
(i) For the Presidency including Mysore and Coorg, but excluding the three northern districts.	15·50	16·46	16·09
(ii) For the West Coast districts and Mysore and Coorg.	10·79	13·24	12·34
(iii) For item (i) *minus* item (ii)	17·12	17·57	17·39
(iv) For Pudukkóttai territory	14·66	12·05	10·33

Rates were lower than in the preceding year; but except in Pudukkóttai were higher than in 1896–97. The decline in that State has continued from 1895–96 and is the subject of reference to the Political Agent.

10. *Financial results.*—The gross revenue amounted to Rs. 1,99,84,130—an increase of Rs. 27,09,362 (15·7 per cent.) on the receipts of 1897–98. Deducting the duty on salt exported from this Presidency by sea and adding the duty on salt similarly imported from other places, the total revenue amounted to 226·91 lakhs against 201·66 in the previous year. The total charges of the combined Salt and Abkári Department amounted to Rs. 27,33,550, of which the portion debitable to "Salt" was Rs. 17,41,874. The net revenue of the year was, therefore, 209·49 lakhs.

11. *Measures for the protection of the Revenue.*—Including cases pending at the beginning of the year, the number of persons charged with offences against the salt laws was 10,451—an increase of 1,002 persons (10·6 per cent.) as compared with the previous year. The increase occurred chiefly in the Chingleput and Calicut Sub-divisions and is ascribed to more extensive deposits of salt in saline tracts owing to drought. There were 129 persons departmentally released as having been charged without sufficient evidence, the number being large in the Vayalur, Tindivanam, Cuddalore and Ponnani circles; the number released for other causes was 1,623; and 8,556 persons were sent for trial before the Magistracy. The number of persons who actually underwent trial during twelve months was 8,803, of whom only 112 persons were acquitted.

12. *Fish-curing operations.*—The number of yards available for curing fish was 129, one more than in the preceding year. The weight of fish brought to be cured fell from 43,308 tons to 38,603 tons, the fall occurring mainly on the West Coast. The receipts and charges on account of fish-curing amounted to Rs. 109,077 and Rs. 104,967, respectively, leaving a net gain of Rs. 4,110 to Government.

13. His Excellency the Governor in Council has much pleasure in recording his satisfaction with the efficient management of the department during the year by the Hon'ble Mr. Thomson.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.